

# CITY OF IRWINDALE

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



## NOTICE AND AGENDA FOR THE SPECIAL AND REGULAR MEETING OF THE

### CITY COUNCIL

### SUCCESSOR AGENCY TO THE IRWINDALE COMMUNITY REDEVELOPMENT AGENCY

### HOUSING AUTHORITY

## March 25, 2026

**SPECIAL MEETING – 5:00 PM**

**REGULAR MEETING – 6:00 PM**

**H. MANUEL ORTIZ** - Mayor

**ALBERT F. AMBRIZ** - Mayor Pro Tem

**MARK A. BRECEDA** - Councilmember

**LARRY G. BURROLA** - Councilmember

**MANUEL R. GARCIA** - Councilmember

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

**In the event that a Zoom broadcast is unavailable, staff will promptly notify the public through its social media platforms. The public meeting will proceed in accordance with The Brown Act.**

**Listen Over Phone: 1-669-900-6833; 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 and Government Code section 54953(g), the City Council has adopted a reasonable accommodation policy to swiftly resolve accommodation requests. The policy can be found on the City's website: <https://www.irwindaleca.gov/DocumentCenter/View/8075/AB-2449-Reasonable-Accommodation-Policy>. If you need special assistance to participate in a City Council or Commission meeting or other services offered by this City, including an electronic or printed copy of the City's reasonable accommodation policy, please contact City Hall at (626) 430-2200. 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).

**Compensation for Board Members:** Compensation for the members of the Irwindale City Council is \$750.16 a month. In accordance with Government Code Section 54952.3, Councilmembers will not receive any additional compensation or stipend for the convening of the regular meetings of the Successor Agency to the Irwindale Community Redevelopment Agency. Councilmembers will receive additional compensation of \$50/meeting, not to exceed \$150 per month, for the convening the regular meetings of the Irwindale Housing Authority and an additional compensation of \$300/meeting for convening the regular meetings of the Irwindale Reclamation Authority.

## 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*



|                        |
|------------------------|
| <b>SPECIAL MEETING</b> |
|------------------------|

**1. CALL TO ORDER****2. ROLL CALL: Councilmembers: Mark A. Breceda, Larry G. Burrola, Manuel R. Garcia; Mayor Pro Tem Albert F. Ambriz; Mayor H. Manuel Ortiz****3. AB 2449 DISCLOSURES**

Remote participation by a member of the legislative body for just cause or emergency circumstances

**4. SPONTANEOUS COMMUNICATIONS**

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

**5. RECESS TO CLOSED SESSION****A. Conference with Real Property Negotiator**

Pursuant to California Government Code Section 54956.8

Property: 16359 Arrow Highway

Agency Negotiator: Julian A. Miranda, City Manager

Negotiating Parties: 39 Dalton Financial Ltd. Partnership

Under Negotiation: Acquisition of Property

Property: Olive Pit (APN 8415-001-906, 908)

Agency negotiators: Julian A. Miranda, City Manager and Eddie Chan, Director of Engineering / Building Official

Negotiating Parties: United Rock Products Corp.

Under negotiation: Sublease Price and Terms

Property: 5059 Allen Drive (APN 8417-030-004)

Agency Negotiator: Theresa Olivares, Assistant City Manager

Negotiating Parties: HH and TJY Investment Company

Under Negotiation: Price and terms

**B. Conference with Legal Counsel - Existing Litigation**

Pursuant to Government Code Sections 54954.5(c), 54956.9(d)(1)

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

Los Angeles County Superior Court Case Number: 22STCV01394

Court of Appeal (Second Appellate District) Case Numbers: B337162, B339591

Name of Case: Luz Aguilar v. City of Irwindale

Case Number: 24STCV04897



6. RECONVENE IN OPEN SESSION
7. REPORT FROM CLOSED SESSION
8. ADJOURNMENT

REGULAR MEETING

9. CALL TO ORDER
10. PLEDGE OF ALLEGIANCE
11. INVOCATION
12. ROLL CALL: Councilmembers: Mark A. Breceda, Larry G. Burrola, Manuel R. Garcia; Mayor Pro Tem Albert F. Ambriz; Mayor H. Manuel Ortiz
13. AB 2449 DISCLOSURES  
Remote participation by a member of the legislative body for just cause or emergency circumstances
14. CHANGES TO THE AGENDA
15. COUNCIL MEMBER TRAVEL REPORTS
16. COUNCILMEMBER COMMENTS
17. CONSENT CALENDAR
  - A. Warrants / Demands / Payroll  
**Department: Finance**  
Recommendation: Approve.
  - B. 2025 General Plan Annual Progress Report  
**Department: Community Development**  
Recommendation: That the City Council receive and file the 2025 ANNUAL GENERAL PLAN PROGRESS REPORT FOR SUBMITTAL TO THE GOVERNOR’S OFFICE OF LAND USE AND CLIMATE INNOVATION (LCI) AND THE STATE DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT (HCD)
  - C. 2025 Housing Element Annual Progress Report  
**Department: Community Development**  
Recommendation: **Adopt Resolution No. 2026-24-3735** entitled, “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 HOUSING ELEMENT ANNUAL PROGRESS REPORT FOR THE 2025 CALENDAR YEAR TO THE GOVERNOR'S OFFICE OF LAND USE AND CLIMATE INNOVATION (LCI) AND THE STATE DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT (HCD)".

D. Lease of City's Water Production Rights for FY2025/2026

**Department: Public Services**

Recommendation: Approve and authorize the City Manager to sign the second extension for the Temporary Assignment or Lease of Water Rights with Valley County Water District for Fiscal Year 2025/2026.

E. Approve the Purchase of a Bus and Waive Formal Bidding Procedure

**Department: Public Services**

Recommendation: **Adopt Resolution No. 2026-23-3734** entitled: "A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF IRWINDALE WAIVING THE FORMAL BIDDING PROCEDURES PURSUANT TO IRWINDALE MUNICIPAL CODE SECTION 3.44.080 (E), AUTHORIZING THE ISSUANCE OF A PURCHASE ORDER AND AUTHORIZING THE CITY MANAGER TO ENTER INTO A PURCHASE AGREEMENT FOR THE PURCHASE OF A FORD F-650 CHASSIS 32-PASSENGER BUS FOR IRWINDALE RECREATION".

F. Award of Contract to Dudek for Preparation of Open Space Element in the General Plan as Mandated by Senate Bill 1425

**Department: Community Development**

Recommendation: 1) Award a contract to Dudek for the preparation of the Open Space Element in the General Plan; 2) Authorize the City Manager to execute the agreement subject to City Attorney approval as to form.

G. Approve the Purchase of New Police Department Duty Handguns and Surplus Old Duty Handguns

**Department: Police**

Recommendation: 1. **Adopt Resolution No. 2026-20-3731** entitled: "A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF IRWINDALE DECLARING USED POLICE DEPARTMENT SERVICE WEAPONS AS SURPLUS AND AUTHORIZING DISPOSITION OF THE SURPLUS"; and 2. **Adopt Resolution No. 2026-21-3732** entitled: "A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF IRWINDALE APPROVING THE PURCHASE OF THIRTY-FIVE (35) HANDGUNS, (35) OPTICS & ACCESSORIES, (35) LIGHTS, and (35) HOLSTERS TOTALING \$35,610.93 AND WAIVING FORMAL BIDDING PROCEDURES PER IRWINDALE MUNICIPAL CODE SECTION 3.44.080(C)".

H. Resolution to Excuse Councilmember Manuel R. Garcia from the regular meeting of February 25, 2026

**Department: City Clerk**

Recommendation: **Adopt Resolution No. 2026-25-3736** entitled, "A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF IRWINDALE EXCUSING THE ABENCE OF COUNCILMEMBER MANUEL R.

GARCIA FROM THE REGULAR CITY COUNCIL MEETING HELD FEBRUARY 25, 2026" reading by title only and waiving further reading thereof.

## **18. SPONTANEOUS COMMUNICATIONS**

This is the time set aside for members of the audience speak on items not on this agenda that are within the City Council's subject matter jurisdiction. 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 participate (except as stated), it is requested that all such communications be made in writing to be included on the next agenda for full discussion and action

All members of the public are asked to observe the City's Rules of Procedure and Public Meeting Decorum. The City's Rules of Procedure and Public Meeting Decorum can be found on the City's website, and Chapter 2.40 of the Irwindale Municipal Code. You may also contact the City Clerk's Office for copies.

Each speaker will be limited to 3 minutes unless such time limits are extended. If a member of the public wishes to donate their time to another speaker, both persons must be physically present and in attendance of the meeting. The Presiding Officer may, in his or her discretion, extend the 3-minute time limitation for the particular subject for all speakers. Organized groups of persons wishing to address the Council on the same subject should select a spokesperson to represent the group, so as to avoid unnecessary repetition. In no event shall the total amount of speaking time for exceed 6 minutes per person for the subject under discussion.

The Council may regulate a speaker who is speaking too long or out of order, being unduly repetitious, discussing irrelevancies, or extending to items not within its subject matter jurisdiction. Please be reminded that discrimination, abusive use of profanity, unruly disruption, and violent or physically threatening conduct is discouraged. Members of the public shall not disrupt the orderly conduct of the meeting. The Presiding Officer will request that a person cease any disruptive conduct, and if not immediately stopped, will direct the person to be removed from the meeting.

Public Comments will be heard in the following order:

**1:** In-person attendees

**2:** Teleconference attendees

**3:** In-person and teleconference attendees who have not previously provided comments on the matter(s) being discussed by the legislative body

## **19. 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 the Fiscal Year Ended June 30, 2025

***Department: Finance***

Recommendation: That the City Council, Successor Agency to the Irwindale Community Redevelopment Agency, and the Irwindale Housing Authority receive and file the Annual Comprehensive Financial Report and Supplemental Audit Letters for the Fiscal Year Ended June 30, 2025.

B. Audit Report on the Federal Awards for the Year Ended June 30, 2025

***Department: Finance***

Recommendation: Receive and file the Audit Report on the Federal Awards for the Year Ended June 30, 2025.

C. June 30, 2025, Actuarial Study of the City of Irwindale Retiree Health Liabilities for the Fiscal Year 20205-2026

***Department: Finance***

Recommendation: Receive and file the June 30, 2025, actuarial study of the City of Irwindale Retiree Health liabilities for the Fiscal Year 20205-2026.

D. Syserco Energy Solutions- Energy Assessment Review - Verbal Report

***Department: Administration***

Recommendation: Receive, file, and provide direction.

**20. CITY MANAGER'S REPORT**

**21. REQUESTS FOR AGENDA ITEMS BY CITY COUNCIL**

If a City Council Member is interested in a task or project, the City Council Member shall request that the item be agendized in this section.

**22. ADJOURN**

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

**23. AB 2449 DISCLOSURES**

Remote participation by a member of the legislative body for just cause or emergency circumstances

**24. CONSENT CALENDAR**

A. Warrants / Demands / Payroll

***Department: Finance***

Recommendation: Approve.

- B. Minutes of the Regular Meeting held January 28, 2026

***Department: City Clerk***

Recommendation: Approve.

## 25. 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.

## 26. 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 the Fiscal Year Ended June 30, 2025

***Department: Finance***

Recommendation: That the City Council, Successor Agency to the Irwindale Community Redevelopment Agency, and the Irwindale Housing Authority receive and file the Annual Comprehensive Financial Report and Supplemental Audit Letters for the Fiscal Year Ended June 30, 2025.

## 27. ADJOURN

# HOUSING AUTHORITY

## 28. AB 2449 DISCLOSURES

Remote participation by a member of the legislative body for just cause or emergency circumstances

## 29. CONSENT CALENDAR

- A. Minutes of the Regular Meeting held January 28, 2026

***Department: City Clerk***

Recommendation: Approve.

## 30. 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.

## 31. 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 the Fiscal Year Ended June 30, 2025

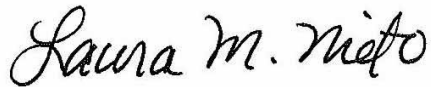
***Department: Finance***

Recommendation: That the City Council, Successor Agency to the Irwindale Community Redevelopment Agency, and the Irwindale Housing Authority receive and file the Annual Comprehensive Financial Report and Supplemental Audit Letters for the Fiscal Year Ended June 30, 2025.

**32. 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 March 25, 2026, be posted at the City Hall, Library, and Post Office on Thursday, March 19, 2026.

A handwritten signature in black ink that reads "Laura M. Nieto". The script is cursive and fluid.

Laura M. Nieto, MMC  
Chief Deputy City Clerk

# Electronic Payments

February 2026

February 1 - 28, 2026



| Number   | Vendor Name       | Date          | Amount           |
|----------|-------------------|---------------|------------------|
| WFB - 93 | CJPIA Excess Pool | 2/5/2026      | 440.00           |
| ACH      | US Bank           | 2/10/2026     | 30,565.85        |
|          |                   | Report Total: | <u>31,005.85</u> |

# Accounts Payable

## Checks by Date - Summary by Check Date

User: kzhang  
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| Check No | Vendor No | Vendor Name                               | Check Date | Check Amount |
|----------|-----------|-------------------------------------------|------------|--------------|
| 107751   | CALIFO56  | California State Disbursement Unit        | 03/05/2026 | 604.15       |
| 107752   | CALIFO57  | California State Disbursement Unit        | 03/05/2026 | 143.07       |
| 107753   | ALLIAN02  | Alliant Insurance Svcs, Inc.- Irvine Main | 03/05/2026 | 297.00       |
| 107754   | AMERIFID  | American Fidelity Assurance               | 03/05/2026 | 12,703.26    |
| 107755   | Ayala01   | Leonor Ayala                              | 03/05/2026 | 730.00       |
| 107756   | AZUSALW   | Azusa Light & Water                       | 03/05/2026 | 96.80        |
| 107757   | MIJACA    | Bay Alarm Company                         | 03/05/2026 | 76.00        |
| 107758   | BENE02    | Benefit Coordinator Corporation (BCC)     | 03/05/2026 | 3,378.60     |
| 107759   | BENE01    | Benefit Coordinators Corp                 | 03/05/2026 | 18,055.00    |
| 107760   | CALIFO02  | California American Water                 | 03/05/2026 | 1,634.45     |
| 107761   | CANYON01  | Canyon Auto Services LLC                  | 03/05/2026 | 98.13        |
| 107762   | CAPE01    | CAPE                                      | 03/05/2026 | 60.00        |
| 107763   | CRAFCO    | Crafco Inc.                               | 03/05/2026 | 1,020.68     |
| 107764   | DODGER01  | Dodger Tickets LLC                        | 03/05/2026 | 1,628.80     |
| 107765   | ESPI11    | Victoria M. Espino                        | 03/05/2026 | 120.00       |
| 107766   | EVANS02   | Gloria Evans                              | 03/05/2026 | 287.50       |
| 107767   | FEDEX     | FedEx                                     | 03/05/2026 | 15.56        |
| 107768   | FLORE01   | Karla Flores                              | 03/05/2026 | 1,120.00     |
| 107769   | SOUTHE17  | Golden State Water Company                | 03/05/2026 | 2,411.45     |
| 107770   | HOYEN     | Noelle Hoye                               | 03/05/2026 | 1,125.00     |
| 107771   | HYATT04   | Hyatt Regency Long Beach                  | 03/05/2026 | 868.02       |
| 107772   | HYATT04   | Hyatt Regency Long Beach                  | 03/05/2026 | 868.02       |
| 107773   | JOHN01    | Roger William Johnson                     | 03/05/2026 | 1,600.00     |
| 107774   | LANDSC    | Landscape Warehouse III Inc.              | 03/05/2026 | 44.88        |
| 107775   | LEXIS01   | Lexis Nexis Risk Data Management LLC      | 03/05/2026 | 151.88       |
| 107776   | LEYVA02   | Angel Leyva                               | 03/05/2026 | 110.00       |
| 107777   | LINCOL03  | Lincoln Aquatics                          | 03/05/2026 | 425.00       |
| 107778   | MIRAND25  | Blanche V. Miranda                        | 03/05/2026 | 520.00       |
| 107779   | OPTUM01   | OptumRx, Inc.                             | 03/05/2026 | 24,947.66    |
| 107780   | ORTIZH    | H. Manuel Ortiz                           | 03/05/2026 | 70.03        |
| 107781   | PALACI01  | Joanna Palacios                           | 03/05/2026 | 300.00       |
| 107782   | PANTAG    | Pantages Theatre                          | 03/05/2026 | 1,718.00     |
| 107783   | PENA001   | Albert Penaloza                           | 03/05/2026 | 52.34        |
| 107784   | PITNEY06  | Pitney Bowes, Inc                         | 03/05/2026 | 1,981.25     |
| 107785   | PLACEN01  | Amy Placencia                             | 03/05/2026 | 956.34       |
| 107786   | PSYCHO01  | Psychological Consulting Associates, Inc  | 03/05/2026 | 462.00       |
| 107787   | RIGHT01   | Right of Way, Inc.                        | 03/05/2026 | 596.73       |
| 107788   | RODA03    | Jessica Rodas                             | 03/05/2026 | 56.84        |
| 107789   | SCHOCK01  | Susan Schock                              | 03/05/2026 | 240.00       |
| 107790   | SMART&    | Smart & Final                             | 03/05/2026 | 1,764.90     |
| 107791   | GASCOM    | SoCalGas                                  | 03/05/2026 | 8,846.28     |
| 107792   | SCE02     | Southern California Edison                | 03/05/2026 | 19,403.58    |
| 107793   | SUBOH01   | Subodh Thatte (Sam Thatte)                | 03/05/2026 | 4,975.00     |
| 107794   | SWANA     | SWANA                                     | 03/05/2026 | 285.00       |
| 107795   | TAB01     | TAB Products Co. LLC                      | 03/05/2026 | 577.50       |
| 107796   | TAPIA01   | Matthew Tapia                             | 03/05/2026 | 164.22       |
| 107797   | TERRA01   | Terra Realty Advisors, Inc                | 03/05/2026 | 1,221.66     |
| 107798   | VALLEY01  | Valley County Water District              | 03/05/2026 | 15,807.56    |
| 107799   | VALLEY09  | Valley View Mutual Water Co.              | 03/05/2026 | 151.67       |
| 107800   | ARAM01    | Vestis Services, LLC                      | 03/05/2026 | 1,097.29     |
| 107801   | WAGONER   | Pamela Wagoner                            | 03/05/2026 | 840.00       |
| 107802   | ZEPEDA07  | Priscilla Zepeda                          | 03/05/2026 | 520.03       |

Total for 3/5/2026: 137,229.13



# Accounts Payable

## Checks by Date - Summary by Check Date

User: kzhang  
Printed: 3/18/2026 12:48 PM



| Check No | Vendor No | Vendor Name                                 | Check Date | Check Amount |
|----------|-----------|---------------------------------------------|------------|--------------|
| 107804   | ALLCI01   | All City Management Services, Inc           | 03/12/2026 | 1,009.53     |
| 107805   | ALLIAN02  | Alliant Insurance Svcs, Inc.- Irvine Main   | 03/12/2026 | 1,546.00     |
| 107806   | AMAZON1   | Amazon Capital Services, Inc.               | 03/12/2026 | 2,095.70     |
| 107807   | ATHENS    | Athens Services                             | 03/12/2026 | 6,049.43     |
| 107808   | B&BTIR    | B & B Tires Service                         | 03/12/2026 | 215.00       |
| 107809   | MIJACA    | Bay Alarm Company                           | 03/12/2026 | 239.00       |
| 107810   | BURROL08  | Larry Burrola                               | 03/12/2026 | 65.41        |
| 107811   | CALIFO02  | California American Water                   | 03/12/2026 | 520.14       |
| 107812   | CARDEN01  | Rudy Cardenas                               | 03/12/2026 | 150.00       |
| 107813   | CHART01   | Charter Communications                      | 03/12/2026 | 583.63       |
| 107814   | CINTAS    | Cintas Corporation #693                     | 03/12/2026 | 291.86       |
| 107815   | CONCE01   | Concentra                                   | 03/12/2026 | 63.00        |
| 107816   | EWINGI    | Ewing Irrigation Products, Inc.             | 03/12/2026 | 466.31       |
| 107817   | FILLG01   | Fill Good Landscaping                       | 03/12/2026 | 415.00       |
| 107818   | FLORE01   | Karla Flores                                | 03/12/2026 | 270.00       |
| 107819   | GARCIA03  | Manuel Garcia                               | 03/12/2026 | 934.60       |
| 107820   | HOMEDE    | Home Depot Credit Services                  | 03/12/2026 | 2,140.96     |
| 107821   | IRWIND21  | Irwindale Hand Wash & Auto Detail           | 03/12/2026 | 623.80       |
| 107822   | JOHNS01   | Glen Johnsen                                | 03/12/2026 | 156.73       |
| 107823   | L&LBUI    | L & L Building Materials                    | 03/12/2026 | 178.80       |
| 107824   | LANDSC    | Landscape Warehouse III Inc.                | 03/12/2026 | 281.06       |
| 107825   | LAW01     | Law Enforcement Medical Services, Inc.      | 03/12/2026 | 525.00       |
| 107826   | LEXIS01   | Lexis Nexis Risk Data Management LLC        | 03/12/2026 | 151.88       |
| 107827   | LINCOL03  | Lincoln Aquatics                            | 03/12/2026 | 427.62       |
| 107828   | LANCES    | LSL, LLP                                    | 03/12/2026 | 4,500.00     |
| 107829   | MIDAS     | Manuel C Muratalla                          | 03/12/2026 | 508.37       |
| 107830   | OFFICE03  | ODP Business Solutions, LLC                 | 03/12/2026 | 2,504.84     |
| 107831   | PHASEII   | PARS                                        | 03/12/2026 | 1,750.00     |
| 107832   | PERF03    | Performance Elevator Contractors, Inc.      | 03/12/2026 | 808.00       |
| 107833   | PROPRINT  | Pro Printing, Inc.                          | 03/12/2026 | 727.65       |
| 107834   | RIOHON03  | Rio Hondo Community                         | 03/12/2026 | 100.00       |
| 107835   | RUVA10    | Maria Ruvalcaba                             | 03/12/2026 | 10.00        |
| 107836   | SCE02     | Southern California Edison                  | 03/12/2026 | 24,152.43    |
| 107837   | TOYO01    | Toyo Miyatake Studio                        | 03/12/2026 | 1,629.88     |
| 107838   | UNITED15  | United Refrigeration Inc                    | 03/12/2026 | 389.35       |
| 107839   | VDM01     | Van Dermeyden Makus                         | 03/12/2026 | 3,361.50     |
| 107840   | verizonw  | Verizon Wireless                            | 03/12/2026 | 2,835.79     |
| 107841   | WILL01    | April Williams                              | 03/12/2026 | 405.00       |
| 107842   | AMERIO2   | American Business Bank                      | 03/25/2026 | 38,293.51    |
| 107843   | B&BTIR    | B & B Tires Service                         | 03/25/2026 | 3,038.98     |
| 107844   | BRIT01    | BriteWorks, Inc.                            | 03/25/2026 | 14,633.02    |
| 107845   | DUDEK01   | Dudek                                       | 03/25/2026 | 2,320.00     |
| 107846   | BATE01    | Elior Inc.                                  | 03/25/2026 | 3,931.25     |
| 107847   | FCG01     | FCG Consultants Inc.                        | 03/25/2026 | 1,380.24     |
| 107848   | GEO20     | Geo-Advantec , Inc.                         | 03/25/2026 | 1,755.00     |
| 107849   | IRWIND04  | Irwindale Chamber Of Commerce               | 03/25/2026 | 7,500.00     |
| 107850   | COORYE    | Samir M. Khoury                             | 03/25/2026 | 29,417.00    |
| 107851   | LEWISE    | Lewis Engraving, Inc.                       | 03/25/2026 | 5,851.05     |
| 107852   | LOSANG09  | Los Angeles County                          | 03/25/2026 | 326.16       |
| 107853   | MIDAS     | Manuel C Muratalla                          | 03/25/2026 | 3,592.34     |
| 107854   | MARXBR    | Marx Bros Fire Extinguisher Co              | 03/25/2026 | 3,932.44     |
| 107855   | ROBERT10  | RC Construction Service Inc. Robert Clapper | 03/25/2026 | 727,576.85   |
| 107856   | SAFARI    | Safariland, LLC                             | 03/25/2026 | 3,309.22     |
| 107857   | SULLYM    | Sully-Miller Contracting Co.                | 03/25/2026 | 27,014.40    |

Total for 3/25/2026: 936,954.73

Item #17.B.

*City of*  
**IRWINDALE**  
**AGENDA REPORT**

---

Date: March 25, 2026  
To: Honorable Mayor and Members of the City Council  
From: Julian A. Miranda, City Manager  
Issue: 2025 General Plan Annual Progress Report

---

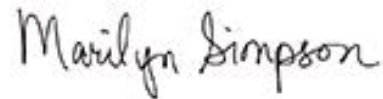
**Executive Director's Recommendation:**

That the City Council receive and file the 2025 ANNUAL GENERAL PLAN PROGRESS REPORT FOR SUBMITTAL TO THE GOVERNOR'S OFFICE OF LAND USE AND CLIMATE INNOVATION (LCI) AND THE STATE DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT (HCD)

**Administrative Action:**

**Prepared by:**

Marilyn Simpson, AICP, Community Development Director



**Reviewed by:**

Adrian R. Guerra, City Attorney

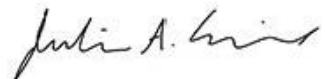


Kambiz Borhani, Finance Director / City Treasurer



**Approved by:**

Julian A. Miranda, City Manager



**Background and Analysis:**

Starting in 2019, State law requires the City to submit a General Plan Annual Progress Report (APR), pursuant to Government Code Section §65400, that Charter and General Law cities submit an Annual Progress Report (APR) on the status of the General Plan, and the progress of its implementation, to the

Governor’s Office of Land Use and Climate Innovation (LCI), formerly named the Governor’s Office of Planning and Research (OPR) and the California Department of Housing and Community Development (HCD) by April 1 of each year. The purpose of the report is to provide information to help citizens and City officials gauge progress towards achieving the City’s stated goals and objectives.

California State law requires each city and county to adopt a comprehensive, long-term general plan to guide the physical development of the incorporated city. A General Plan is the foundation for local land use planning and provides a vision for a jurisdiction's foreseeable planning period. The general plan translates the community's long-range vision into goals, objectives, and policies for the future distribution of land uses, both public and private. In essence, a city's General Plan serves as the blueprint for future growth and development. As a blueprint for the future, the plan must contain policies and programs designed to provide decision makers for land use related decisions. The General Plan policies govern all city council, planning commission, and administrative decisions regarding zoning, subdivisions, and land use decisions.

This APR satisfies that requirement by providing an overview of the Irwindale General Plan implementation in calendar year 2025. Information regarding City-wide plans and projects are provided in the APR, including development projects and the Comprehensive Zoning Code Update which implements the City’s General Plan and Housing Element policies and programs, as well as facilitate development in accordance with the Community Development Element that guides land use development. The Safety Element was updated and a new Environmental Justice Element was added to the General Plan. The APR also includes information on the adopted specific plans, each of which implement the goals and objectives of the Irwindale General Plan. Each specific plan individually addresses policies related to safety, noise, resource management, and economic development. The Hazard Mitigation Plan update began in 2025 and is included in the report to demonstrate the City’s commitment to safety.

The APR also provides a snapshot of the adoption and/or update of each General Plan element. The 2025 Housing Element Annual Progress is being prepared separately, but information regarding the 6<sup>th</sup> Cycle Regional Housing Needs Allocation (RHNA) has been included for reference in the document. The GP Annual Progress Report also requested submittal of the Housing Successor Compliance Report which is included as a separate attachment..

Staff recommends that the City Council receive and file the 2025 General Plan Annual Progress Report and authorize staff to submit the report to the Governor’s Office of Land Use and Climate Innovation (LCI) (formerly named 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.

#### **Attachments:**

|    |                                                |
|----|------------------------------------------------|
| 1. | 2025 General Plan Annual Progress Report Final |
|----|------------------------------------------------|

|    |                                                       |
|----|-------------------------------------------------------|
| 2. | 2025 HE APR                                           |
| 3. | Fiscal Year 2024-2025 Report LSA Hsg Successor Report |



Community Development Department  
5050 N. Irwindale Avenue  
Irwindale, CA 91706  
626-430-2208

## **2025 General Plan Annual Progress Report**

City of Irwindale

## **Section 1. Introduction & Background**

### **Purpose of the Annual Progress Report**

Starting in 2019, State law requires the City to submit a General Plan Annual Progress Report (APR). Sections 65400 and 65700 of the California Government Code require all cities and counties to file an annual report addressing the status of the General Plan and reporting on the progress made towards implementing its goals and policies to their legislative bodies. The progress report must be submitted to the Governor's Office of Land Use and Climate Innovation (LCI) -- formerly the Governor's Office of Planning and Research (OPR) and the Department of Housing and Community Development (HCD) by April 1 of each year. The annual progress report provides a means to monitor the success of implementing the General Plan and determine if changes are needed in the plan or its implementation programs. Irwindale is a Charter city. The purpose of the report is to provide information to help citizens and City officials gauge progress towards achieving the City's stated goals and objectives. This report follows the directive outlined in the Governor's Office of LCI's Annual Progress Report Memo – 2025 Report Year, dated January 16, 2026 “to streamline the submission process and minimize resources spent by jurisdictions.”

### **Purpose of the General Plan**

California State law requires each city and county to adopt a comprehensive, long-term General Plan to guide the physical development of the incorporated city and any land outside of the city boundaries that bears a relationship to its planning activities. A General Plan is the foundation for local land use planning and provides a vision for a jurisdiction's foreseeable planning period. The General Plan translates the community's long-range vision into goals, objectives, and policies for the future distribution of land uses, both public and private. In essence, a city's General Plan serves as the blueprint for future growth and development. As a blueprint for the future, the plan must contain policies and programs designed to facilitate land use related decisions for decision makers. The General Plan is the official statement of policies governing all City Council, Planning Commission, and administrative decisions regarding zoning, subdivisions, and land use decisions.

This APR satisfies that requirement by providing an overview of the Irwindale General Plan implementation in calendar year 2025. The 2025 Housing Element Annual Progress is being prepared separately (Appendix B). The Housing Successor Annual Report is prepared separately and follows a fiscal year cycle (Appendix C).

## **Section 2. Table of Contents**

1. Introduction & Background – Page 2
2. Table of Contents – Page 3
3. Date of Presentation to the City Council – Page 3
4. Date of the Last Update to the General Plan – Page 3 - 4
5. Actions Associated with the Implementation of the General Plan – Page 4-6
6. Housing Element and Housing Successor Annual Reports – Page 6-7
7. General Plan Compliance with LCI's General Plan Guidelines – Page 7-8
8. Priorities for Land Use Decision-Making that Have Been Established by City Council – Page 8
9. Goals, Policies, Objectives, Standards, or Other Plan Proposals that Need to Be Added or Were Deleted, Amended or otherwise adjusted – Page 8
10. Status of the General Plan During 2025 – Page 8-10
  - a. Planning activities initiated
  - b. General Plan amendments
  - c. Major development applications processed

## **Section 3. Date of Presentation to the City Council**

Per the Annual Progress Report Memo – 2025 Report Year, dated January 16, 2026, the Annual Progress Report (APR) “must be presented to the local legislative body for its review and acceptance, usually as a consent or discussion item on a regular meeting agenda.” This annual progress report and resolution approving the APR was provided to City Council on consent on March 25, 2026.

## **Section 4. Date of the Last Update to the General Plan**

The last update to the General Plan was August 27, 2025. The update included the 6<sup>th</sup> Cycle Housing Element, updates to the Community Development Element (Irwindale's

Land Use Element), and the Safety Element. The Environmental Justice Element was added and is a new element for the Irwindale General Plan.

## **Section 5. Actions Associated with the Implementation of the General Plan**

Section 7 of the Irwindale General Plan contains the Implementation Element with programs to achieve the goals of every action item within each element (except the Housing, Community Development, Safety, and Environmental Justice Elements, which contain their own implementation programs).

The following items were completed before 2025:

- Building Code Review Program. The Irwindale Building Code is updated every 3 years. The next update is 2026.
- Cultural Awareness. A new City library is under construction and will include the storage and collection of artifacts, photographs, books, and displays concerning local history and culture. The City began collecting items prior to commencement of construction.
- Emergency Preparedness Plan. The City updated the Emergency Action Plan in 2019.
- Mitigation Fee/User Fee Study. The City adopted a Development Impact Fee schedule.
- Senior Housing. Completion of Phase 2 of Las Casitas Senior Housing.
- Implementation of the Non-Motorized Active Transportation Plan and Design Guidelines (Plan) & The Vincent Community Bikeways Project (LA County PW Project). The project scope consisted of new bike lanes, signing and striping modifications, bike ramps on Irwindale Ave, and a new signalized bike crossing/crosswalk on Vincent Avenue at the Big Dalton Wash.
- Reliance II Specific Plan: Adopted by Initiative November 2017 that included an Amendment to the General Plan. The initiative amended Section 2 of the Community Development Element, including Table 2-7, various sub-sections of the Resource Management Element, including Table 5-3, the Mining Plan, the Zoning Code for Improved Consistency & Reclamation Guidance section of the Resource Management Element, including Table 5-3, the Implementation Programs section of the Implementation Element, and select maps of the General Plan. Municipal Code Amendments were also approved, including new Section 17.08.466. Reliance II Specific Plan implements the Land Use Planning policy of the General Plan with the transition of a former quarry to a business park with commercial and industrial uses to enhance the City's livability and economic base for future generations. This Specific Plan provides for street and intersection



improvements in compliance with the Infrastructure Element to meet current and future service demands. It also provides for safe and efficient circulation in the City. Phase 1 of development is underway for infrastructure improvements and grading. Building plans have been submitted and approved for construction.

- City of Hope Specific Plan: Adopted May 2018. The campus is located in two jurisdictions: Irwindale and Duarte. It provides a comprehensive framework for the long-term growth and development of the entire 116-acre medical research campus. The Specific Plan promotes comprehensive development as opposed to piecemeal and incremental planning. The Specific Plan was designed to help City of Hope implement its long-term vision for the site, while meeting the community-wide goals of the Cities of Irwindale and Duarte.
- Park at Live Oak Specific Plan: Adopted February 2020. The Specific Plan provides a comprehensive framework for the development of the 78.3-acre business park. It is designed to implement a long-term vision for the site to meet the community goals to make productive use of a remediated former sand and gravel quarry, provide jobs, commercial opportunities, and implement the goals of the City's General Plan. This Specific Plan provides for street and intersection improvements, as well as safe and efficient circulation on the City's roadways. The business park has a mix of industrial and commercial uses that will provide jobs and revenue for the community.

In 2025, the following items were completed:

### **Land Use**

- Completed the Comprehensive Zoning Code Update (Title 17 of the Irwindale Municipal Code). The update provided consistency with the vision, goals, and policies of the Irwindale 2020 General Plan. Title 17 was updated to include compliance with new state laws for streamlining the development process and the adoption of objective design standards, as well as reorganizing the Code into a modern format for ease of use.
- Adoption of the 2021-2029 Housing Element, update to the Community Development Element, and creation of a new Environmental Justice Element.
- Irwindale Gateway Specific Plan. Adopted March 2025. The Specific Plan provides for development of an industrial business park and battery energy storage system (BESS) on the 66-acre property. The site was a former sand and gravel quarry and finally an inert landfill that is being remediated. The project will implement a long-term vision to meet the community goals of making productive use of a remediated former quarry, provide jobs, and implement the goals of the General Plan. The design and architecture of the buildings will complement surrounding new

development. Off-site improvements are consistent with General Plan goals for infrastructure improvement and traffic circulation.

### **Safety**

- Adoption of an updated Safety Element in compliance with SB 379 – Adopted 2015. SB 379 requires the Safety Element to include a climate change vulnerability assessment, measures to address vulnerability, and comprehensive hazard mitigation and emergency response strategies. The climate change vulnerability assessment is included in the current Safety Element.
- The update to the City’s Hazard Mitigation Plan (HMP) began with multiple community outreach efforts, including surveys, creation of a Technical Advisory Group and a Focus Group.
- Community outreach events for the HMP included presentations at National Night Out, Mi Fiesta, Christmas Spectacular, and Pizza with a Planner.

### **Parks, Recreation Public Services**

- Park Development/Renovation Program. The City did a complete update to the Irwindale Park, added equipment to the other City parks (Jardin de Roca, El Nido, and Little Park).
- Recreation Specific Events throughout the year include several Rockabilities events, Red, White & You BBQ, Sunset Cinema each Monday, summer Music in the Park on Thursdays, Halloween Spooktacular, Mariachifest, and a Veterans Day celebration.
- Irwindale Senior Citizen Events & Activities include monthly dances, a Spring and Holiday Boutique, a Mother’s Day event and a Father’s Day BBQ.
- Aquatic events were held from June through August at the Irwindale Swimming Pool.

## **Section 6. Housing Element Annual Progress Report and Housing Successor Annual Report**

The full Housing Element Annual Progress Report is attached as Appendix B and the full Housing Successor Annual Report is attached as Appendix C. As part of the 2021 - 2029 planning period, 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

The following includes highlights from the 2025 Housing Element Annual Progress Report and additional housing efforts:

- In 2025, a moderate income Single-Family home is under construction on a vacant lot.
- The 10-acre Allen Drive (5100 Allen Drive) site:
  - The entire 10 acres were rezoned to R-2
  - The Irwindale Housing Authority conducted the following:
    - A Request for Information for Affordability/Feasibility distributed in April; 2 responses received
    - Housing Feasibility Scoping meeting with Keyser Marston & Associates (KMA) and Fairfield held on May 15, 2025
    - KMA presentation to City Council on July 9, 2025
- The Density Bonus regulations have been updated to comply with State Law, which requires that local jurisdictions allow for density bonuses of up to 50 percent for affordable housing projects and relaxes standards for granting additional concessions and incentives to facilitate affordable housing projects. Review and align the City's density bonus provisions with State law.
- The Zoning Code does includes provisions for transitional housing, supportive housing, group homes, and single residence occupancy (SRO) units.
- The Zoning Code now has a definition for low barrier navigation centers and identifies a zone or zones where they will be allowed by right, consistent with AB 101, and include Emergency Shelters in the listing of permitted uses in Section 17.52.010.
- City's design standards are included to ensure compliance with the requirements of SB 330 and SB 35.
- Parking requirements for emergency shelters were modified. No additional parking required per occupancy or bed, etc. in compliance with State law.
- Affordable housing overlays were included on sites identified in the Housing Sites Inventory and provide for by-right approval for projects with at least 20% affordable units. (Affirmatively Furthering Fair Housing).

## **Section 7. General Plan Compliance with LCI's General Plan Guidelines**

Irwindale's General Plan was updated in 2008 and amended most recently in 2025.

Senate Bill (SB) 1000, adopted in 2016, requires local governments with disadvantaged communities in their planning areas to develop environmental justice policies as part of

their General Plans. According to the Office of Environmental Health Hazard Assessment's CalEnviroScreen tool, the City of Irwindale has been identified as a designated disadvantaged community and the goals, policies, and objectives have been integrated into the Environmental Justice Element.

## **Section 8. Priorities for Land Use Decision-Making that Have Been Established by City Council**

There were no moratoria or emergency ordinances established by the Irwindale City Council in 2025.

## **Section 9. Goals, Policies, Objectives, Standards, or Other Plan Proposals that Need to Be Added or Were Deleted, Amended or Otherwise Adjusted**

The Safety Element was updated in 2025 and the Environmental Justice Element was adopted as a new general plan element. The Irwindale Housing Element is contained as a separate document that was adopted by the City Council on August 27, 2025 and certified by HCD on October 10, 2025 and includes goals, policies, and objectives.

The City Council adopted the Comprehensive Zoning Code update on April 9, 2025. The project consists of a proposed comprehensive update to Title 17, Zoning, of the Irwindale Municipal Code to eliminate constraints to the maintenance, improvement, and development of housing pursuant to Government Code Section 65583(c)(3); implement the City's General Plan and Housing Element policies and programs; incorporate changes to State law and reflect recent case law; better define land uses, regulations, exceptions, and improve usability of the Zoning Code; address zoning districts in accordance with the General Plan Land Use Element; facilitate development and redevelopment; and remedy imperfect code amendments and map errors.

## **Section 10. Status of the General Plan During 2025**

State law requires that the City's General Plan contains seven elements: Land Use, Circulation, Housing, Safety, Noise, Conservation, and Open Space. State law also allows the City to adopt any additional elements that the City deems necessary. On August 27, 2025, the Environmental Justice Element was approved by the City Council and added to the Irwindale General Plan in compliance with the State Housing Element Law. The Safety Element was updated along with the 2021-2029 Housing Element

update, and the Community Development Element (land use element) was updated for consistency with the 2021-2029 Housing Element.

The Irwindale General Plan, adopted in 2008 includes required updates and consists of an integrated and internally consistent set of policies and programs that address the seven issue areas that the State requires local General Plans to consider. The issue areas are: land use, circulation, housing, noise, safety, conservation, and open space. In addition, the General Plan addresses other issues of concern to the community, including economic development, urban design, and recreation. The Irwindale General Plan consists of seven (7) elements that comply with the requirements of California Government Code Section 65300, et. seq. Table 1 shows compliance with the State mandated elements. The City's history and development patterns have been shaped, in large measure, by the numerous quarries that have historically operated in the City. The primary issue that is addressed in this General Plan is how these areas will be used in the coming decades.

**Table 1**  
**Irwindale General Plan and California's Mandated Elements**

| Irwindale General Plan Elements | State of California Mandated Elements |         |             |            |              |        |       |                       |
|---------------------------------|---------------------------------------|---------|-------------|------------|--------------|--------|-------|-----------------------|
|                                 | Land Use                              | Housing | Circulation | Open Space | Conservation | Safety | Noise | Environmental Justice |
| Community Development           | ●                                     |         |             |            |              |        |       |                       |
| Housing                         |                                       | ●       |             |            |              |        |       |                       |
| Infrastructure                  |                                       |         | ●           |            |              |        |       |                       |
| Resource Management             |                                       |         |             | ●          | ●            |        |       |                       |
| Safety                          |                                       |         |             |            |              | ●      | ●     | ●                     |
| Environmental Justice           |                                       |         |             |            |              |        |       | ●                     |
| Implementation                  | ●                                     | ●       | ●           | ●          | ●            | ●      | ●     |                       |

## **Planning Activities Initiated**

The Irwindale Gateway Specific Plan was adopted in 2025

## **General Plan Amendments**

Six (6) General Plan Amendments (GPA) were processed:

- GPA No. 01-2025 was processed to remedy inconsistency with zoning for Shrode, Arrow, Live Oak properties
- GPA No. 02-2025 was processed to remedy inconsistency with zoning for Little Park
- GPA Nos. 03-2025, 04-2025, 05-2025, and 06-2025 were processed for the 2021-2029 Housing Element Update

## **Major Development Applications Process**

- 14005 Live Oak Avenue development. The project was the development of a 102,500 square foot warehouse and office building. An existing industrial building was demolished. The new building was designed to meet the City's Commercial and Industrial Design Guidelines.
- 15801 First Street development. A new 20,000 square foot industrial building. Designed to meet the City's Commercial and Industrial Design Guidelines.
- 13620 Live Oak Lane development. A 400-megawatt battery energy storage system (BESS) on a 15.94 acre site was approved. The project also includes a 1,200 square foot operations and maintenance building, an on-site collector substation and overhead electrical tie-line. The project provided a variety of community benefits and consistency with the General Plan requirements for community safety as well as design harmony per the Commercial and Industrial Design Guidelines.
- 5257 Vincent Avenue improvement. Parking lot redesign and building façade upgrade.

## **Attachments:**

Appendix A – General Plan Annual Implementation Report

Appendix B - Housing Element Annual Progress Report

Appendix C – Housing Successor Annual Report [Microsoft Word - Irwindale Table of Contents](#)

Please Start Here

| General Information     |                                |
|-------------------------|--------------------------------|
| Jurisdiction Name       | Irwindale                      |
| Reporting Calendar Year | 2025                           |
| Contact Information     |                                |
| First Name              | Marilyn                        |
| Last Name               | Simpson                        |
| Title                   | Community Development Director |
| Email                   | msimpson@irwindaleca.gov       |
| Phone                   | 6264302208                     |
| Mailing Address         |                                |
| Street Address          | 5050 N. 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.

[Click here to download APR Instructions](#)

Click here to add rows to a table. If you add too many rows, you may select a cell in the row you wish to remove and type ctrl + d.

v\_02\_19\_26

**Optional:** This runs a macro which checks to ensure all required fields are filled out. The macro will create two files saved in the same directory this APR file is saved in. One file will be a copy of the APR with highlighted cells which require information. The other file will be list of the problematic cells, along with a description of the nature of the error.

**Optional:** Save before running. This copies data on Table A2, and creates another workbook with the table split across 4 tabs, each of which can fit onto a single page for easier printing. Running this macro will remove the comments on the column headers, which contain the instructions. Do not save the APR file after running in order to preserve comments once it is

**Optional:** This macro identifies dates entered that occurred outside of the reporting year. RHNA credit is only given for building permits issued during the reporting year.

Link to the online system: <https://hcd.my.site.com/hcdconnect>

Toggles formatting that turns cells green/yellow/red based on data validation rules.

Submittal Instructions

**Please save your file as Jurisdictionname2025 (no spaces).** Example: the City of San Luis Obispo would save their file as SanLuisObispo2025

Housing Element Annual Progress Reports (APRs) forms and tables must be submitted to HCD and the Governor's Office of Planning and Research (OPR) on or before April 1 of each year for the prior calendar year; submit separate reports directly to both HCD and OPR pursuant to Government Code section 65400. There are two options for submitting APRs:

**1. Online Annual Progress Reporting System - Please see the link to the online system to the left.** This allows you to upload the completed APR form into directly into HCD's database limiting the risk of errors. If you would like to use the online system, email [APR@hcd.ca.gov](mailto:APR@hcd.ca.gov) and HCD will send you the login information for your jurisdiction. *Please note: Using the online system only provides the information to HCD. The APR must still be submitted to OPR. Their email address is [opr.apr@opr.ca.gov](mailto:opr.apr@opr.ca.gov).*

**2. Email** - If you prefer to submit via email, you can complete the excel Annual Progress Report forms and submit to HCD at [APR@hcd.ca.gov](mailto:APR@hcd.ca.gov) and to OPR at [opr.apr@opr.ca.gov](mailto:opr.apr@opr.ca.gov). Please send the Excel workbook, not a scanned or PDF copy of the tables.



|                                        |           |                         |
|----------------------------------------|-----------|-------------------------|
| <b>Jurisdiction</b>                    | Inwindale |                         |
| <b>Reporting Year</b>                  | 2025      | (Jan. 1 - Dec. 31)      |
| <b>Housing Element Planning Period</b> | 6th Cycle | 10/15/2021 - 10/15/2029 |

| Building Permits Issued by Affordability Summary |                     |              |
|--------------------------------------------------|---------------------|--------------|
| Income Level                                     |                     | Current Year |
| Acutely Low                                      | Deed Restricted     | 0            |
|                                                  | Non-Deed Restricted | 0            |
| Extremely Low                                    | Deed Restricted     | 0            |
|                                                  | Non-Deed Restricted | 0            |
| 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            |

| Units by Structure Type    | Entitled | Permitted | Completed |
|----------------------------|----------|-----------|-----------|
| Single-family Attached     | 0        | 0         | 0         |
| Single-family Detached     | 0        | 0         | 0         |
| 2 to 4 units per structure | 0        | 0         | 0         |
| 5+ units per structure     | 0        | 0         | 0         |
| Accessory Dwelling Unit    | 0        | 0         | 0         |
| Mobile/Manufactured Home   | 0        | 0         | 0         |
| <b>Total</b>               | <b>0</b> | <b>0</b>  | <b>0</b>  |

| Infill Housing Developments and Infill Units Permitted | # of Projects | Units |
|--------------------------------------------------------|---------------|-------|
| Indicated as Infill                                    | 0             | 0     |
| Not Indicated as Infill                                | 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 Streamlined Ministerial Approval Process or SMAP (formerly SB 35 / 423) - Applications |   |
|-----------------------------------------------------------------------------------------------|---|
| Number of SMAP Applications                                                                   | 0 |
| Number of SMAP Applications Approved                                                          | 0 |

| Units Constructed - SMAP (formerly SB 35 / 423) - Permits |          |           |          |
|-----------------------------------------------------------|----------|-----------|----------|
| Income                                                    | Rental   | Ownership | Total    |
| Acutely Low                                               | 0        | 0         | 0        |
| Extremely Low                                             | 0        | 0         | 0        |
| Very Low                                                  | 0        | 0         | 0        |
| Low                                                       | 0        | 0         | 0        |
| Moderate                                                  | 0        | 0         | 0        |
| Above Moderate                                            | 0        | 0         | 0        |
| <b>Total</b>                                              | <b>0</b> | <b>0</b>  | <b>0</b> |

| Streamlining Provisions Used - Permitted Units | # of Projects | Units |
|------------------------------------------------|---------------|-------|
| SB 9 (2021) - Duplex in SF Zone                | 0             | 0     |
| SB 9 (2021) - Residential Lot Split            | 0             | 0     |
| AB 2011 (2022)                                 | 0             | 0     |
| SB 6 (2022)                                    | 0             | 0     |
| SMAP                                           | 0             | 0     |

| Ministerial and Discretionary Applications | # of | Units |
|--------------------------------------------|------|-------|
| Ministerial                                | 0    | 0     |
| Discretionary                              | 0    | 0     |

| Density Bonus Applications and Units Permitted                       |   |
|----------------------------------------------------------------------|---|
| Number of Applications Submitted Requesting a Density Bonus          | 0 |
| Number of Units in Applications Submitted Requesting a Density Bonus | 0 |
| Number of Projects Permitted with a Density Bonus                    | 0 |
| Number of Units in Projects Permitted with a Density Bonus           | 0 |

| Housing Element Programs Implemented and Sites Rezoned | Count |
|--------------------------------------------------------|-------|
| Programs Implemented                                   | 32    |
| Sites Rezoned to Accommodate the RHNA                  | 1     |



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|                        |                                   |
|------------------------|-----------------------------------|
| <b>Jurisdiction</b>    | Irwindale                         |
| <b>Reporting Year</b>  | 2025 (Jan. 1 - Dec. 31)           |
| <b>Planning Period</b> | 6th Cycle 10/15/2021 - 10/15/2029 |

## ANNUAL ELEMENT PROGRESS REPORT Housing Element Implementation

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                               | Projection Period                           | 2    |      |      |      |      |      |      |      |      | 3                               | 4                                    |
| Income Level                               |                     | RHNA Allocation by Income Level | Projection Period - 06/30/2021 - 10/14/2021 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | Total Units to Date (all years) | Total Remaining RHNA by Income Level |
| Acutely Low                                | Deed Restricted     | -                               | -                                           | -    | -    | -    | -    | -    | -    | -    | -    | -    | -                               | -                                    |
|                                            | Non-Deed Restricted | -                               | -                                           | -    | -    | -    | -    | -    | -    | -    | -    | -    | -                               | -                                    |
| Extremely Low                              | Deed Restricted     | -                               | -                                           | -    | -    | -    | -    | -    | -    | -    | -    | -    | -                               | -                                    |
|                                            | Non-Deed Restricted | -                               | -                                           | -    | -    | -    | -    | -    | -    | -    | -    | -    | -                               | -                                    |
| Very Low                                   | Deed Restricted     | 36                              | -                                           | -    | -    | -    | -    | -    | -    | -    | -    | -    | -                               | 36                                   |
|                                            | Non-Deed Restricted | -                               | -                                           | -    | -    | -    | -    | -    | -    | -    | -    | -    | -                               | -                                    |
| Low                                        | Deed Restricted     | 11                              | -                                           | -    | -    | -    | -    | -    | -    | -    | -    | -    | -                               | 11                                   |
|                                            | Non-Deed Restricted | -                               | -                                           | -    | -    | -    | -    | -    | -    | -    | -    | -    | -                               | -                                    |
| Moderate                                   | Deed Restricted     | 17                              | -                                           | -    | -    | -    | -    | -    | -    | -    | -    | -    | -                               | 17                                   |
|                                            | Non-Deed Restricted | -                               | -                                           | -    | -    | -    | -    | -    | -    | -    | -    | -    | -                               | -                                    |
| Above Moderate                             |                     | 55                              | -                                           | -    | 1    | -    | -    | -    | -    | -    | -    | -    | 1                               | 54                                   |
| Total RHNA                                 |                     | 119                             | -                                           | -    | -    | -    | -    | -    | -    | -    | -    | -    | -                               | -                                    |
| Total Units                                |                     | -                               | -                                           | 1    | -    | -    | -    | -    | -    | -    | -    | -    | 1                               | 118                                  |

\*For years prior to 2025, Acutely Low-Income units are reported within the Extremely Low-Income category

\*For jurisdictions that received RHNA determinations for the current cycle prior to the passage of AB 3093 (September 19, 2024):

- You were not allocated Acutely Low-Income and Extremely Low-Income RHNA targets, therefore the allocations in Field 1 are listed as "0"
- If you wish to set your own targets in these income categories for informational purposes, contact HCD staff at [apr@hcd.ca.gov](mailto:apr@hcd.ca.gov).
- All Acutely Low-Income and Extremely Low-Income units reported during the cycle are counted towards Very-Low Income RHNA progress

\*For years prior to 2025, data on deed-restricted vs. non-deed restricted Extremely Low-Income units is approximated from whether the projects reported any deed-restricted Very Low-Income Units. If you wish to edit this historical data for accuracy or have any questions about the data, you may login to HCD's online APR system, or contact HCD staff at [apr@hcd.ca.gov](mailto:apr@hcd.ca.gov).

Please Note: Table B does not currently contain data from Table F or Table F2 for prior years. You may login to the APR system to see Table B that contains this data.

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](mailto:apr@hcd.ca.gov).



**ANNUAL ELEMENT PROGRESS REPORT**  
**Housing Element Implementation**

|                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                      |                                              |                  |                                  |                                                                                                                                                                        |                               |                            |                                                                                                                                                                                                                                                       |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------|------------------|----------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|----------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Jurisdiction                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                      | Irwindale                                    |                  |                                  |                                                                                                                                                                        |                               |                            |                                                                                                                                                                                                                                                       |
| Reporting Year                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                      | 2025                                         |                  | (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                | 5                                | 6                                                                                                                                                                      | 7                             | 8                          | 9                                                                                                                                                                                                                                                     |
| Name of Program                                                                                                                                                                                | Objective                                                                                                                                                                                                                                                                                            | Projected Completion Date in Housing Element | Applicable Cycle | Status of Program Implementation | Program Implementation Details                                                                                                                                         | Quantified Outcomes: Category | Quantified Outcomes: Count | Supporting Documents                                                                                                                                                                                                                                  |
| 6th Cycle Program 1: Proactive residential Code Enforcement (New)                                                                                                                              | Modify the IMC to provide minimal standards for residential health and safety via regular upkeep. Monitor housing conditions; respond to complaints. Provide referrals to available rehabilitation programs through the County and State.                                                            | 12/31/2029                                   | 6th Cycle        | In Progress                      | Code Enforcement has begun monitoring the condition of housing in the City and has issued warnings for unlivable conditions and other violations of the municipal code | Other                         | 0                          | None.                                                                                                                                                                                                                                                 |
| 6th Cycle Program 2: Create a local housing rehabilitation loan fund to assist lower- and moderate-income households (Incorporates 5th Cycle Program 1)                                        | Monitor availability of funds as State NOFAs are released for rehabilitation project funding. Refer lower- and moderate-income property owners to housing rehab programs for assistance in bringing their units into compliance. Assist six lower-income households with rehabilitating their units. | 12/31/2029                                   | 6th Cycle        | Not Yet Started                  | this program has not yet started.                                                                                                                                      | Other                         | 0                          | None.                                                                                                                                                                                                                                                 |
| 6th Cycle Program 3: CEQA Exemptions for Infill Projects (New)                                                                                                                                 | Continue to utilize categorical CEQA exemptions where appropriate, on a case-by-case basis.                                                                                                                                                                                                          | 12/31/2029                                   | 6th Cycle        | Continuous                       | CEQA exemptions are being utilized when possible for infill projects.                                                                                                  | Other                         | 100                        | None.                                                                                                                                                                                                                                                 |
| 6th Cycle Program 4: Facilitate adaptive reuse of commercial and industrial properties within 1/2 mile of transit to residential. (New; incorporates 5th Cycle Program 7)                      | Promote adaptive reuse to property owners and interested developers at least one time during the Planning Period. Remove potential constraints for adaptive reuses such as streamline review/approval process and reducing parking standards for sites within ½ mile of high-quality transit         | 6/1/2026                                     | 6th Cycle        | In Progress                      | The zoning code allows for reductions of parking standards within 1/2 mile and 1/4 mile radii of transit . Staff works to streamline plan checks, when possible.       | Units                         | 50                         | None.                                                                                                                                                                                                                                                 |
| 6th Cycle Program 5: Efficient Project review - permit streamling program (New)                                                                                                                | Modify IMC to enable more by right/ministerial approvals and thus remove governmental restraints to housing production.                                                                                                                                                                              | 8/27/2025                                    | 6th Cycle        | Continuous                       | New planning applications such as Minor Use Permits are now available and allow for administrative approval without requiring public hearings.                         | Other                         | 100                        | <a href="https://www.irwindaleca.gov/DocumentCenter/View/12306/Final-ZC-Adopted-May-12-2025-02182026-USE-THIS-VERSION?bidId=">https://www.irwindaleca.gov/DocumentCenter/View/12306/Final-ZC-Adopted-May-12-2025-02182026-USE-THIS-VERSION?bidId=</a> |

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|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|-----------|-----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------|-----|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p><b>6th Cycle Program 6: Zoning Code Amendments. Complete Zoning Code Amendments to address governmental constraints identified in the Housing Needs Assessment (New):</b></p> <p><b>(a) The Density Bonus regulations have not been updated to comply with AB 2345, which went into effect in 2021, which requires that local jurisdictions allow for density bonuses of up to 50 percent for affordable housing projects and relaxes standards for granting additional concessions and incentives to facilitate affordable housing projects. Review and align the City's density bonus provisions with State law.</b></p> <p><b>(b) The Zoning Code does not include</b></p> | <p>(a) Review and align the city's density bonus provisions with State law</p> <p>(b) Amend the zoning code to conform to these requirements, including provide permit streamlining for permanent supportive housing consistent with GC Section 65650 et. seq.</p> <p>(c) Amend the IMC to include a section for low barrier navigation centers and identify a zone(s)</p> <p>(d) Create objective design standards</p> <p>(e) Update City website to provide accessible links on Housing</p> <p>(f) Amend the IMC parking requirements to facilitate emergency shelters</p>                                                                                                                                                      | 8/27/2025 | 6th Cycle | Completed | <p>Density Bonus provisions are compliant with state law, per the Irwindale Municipal Code. Objective design standards have been included in the 2025 zoning code update. City website includes information on housing rights. Zoning code includes parking requirements for emergency shelters.</p> | Other | 100 | <p><a href="https://www.irwindaleca.gov/DocumentCenter/View/12306/Final-ZC-Adopted-May-12-2025-02182026-USE-THIS-VERSION?bidId=">https://www.irwindaleca.gov/DocumentCenter/View/12306/Final-ZC-Adopted-May-12-2025-02182026-USE-THIS-VERSION?bidId=</a> and <a href="https://www.irwindaleca.gov/570/Housing-Element-General-Plan-Update">https://www.irwindaleca.gov/570/Housing-Element-General-Plan-Update</a> and <a href="https://www.irwindaleca.gov/604/Housing-Laws">https://www.irwindaleca.gov/604/Housing-Laws</a></p> |
| <p><b>6th Cycle Program 7: Mixed-Use Development. Create new standards and add to IMC, providing for ministerial approval. (Affirmatively Furthering Fair Housing)</b></p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <p>Revise IMC to develop objective design standards that allow for ministerial approvals for mixed-use residential projects and development standards that will facilitate achieving specified maximum densities allowed in the mixed-use zone.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 8/27/2025 | 6th Cycle | Completed | <p>Included within 2025 Comprehensive Zoning Code Update.</p>                                                                                                                                                                                                                                        | Units | 100 | <p><a href="https://www.irwindaleca.gov/DocumentCenter/View/12306/Final-ZC-Adopted-May-12-2025-02182026-USE-THIS-VERSION?bidId=">https://www.irwindaleca.gov/DocumentCenter/View/12306/Final-ZC-Adopted-May-12-2025-02182026-USE-THIS-VERSION?bidId=</a></p>                                                                                                                                                                                                                                                                       |
| <p><b>6th Cycle Program 8: Rezone Targeted Housing Sites. Apply an affordable housing overlay on sites identified in the Housing Sites Inventory and provide for by-right approval for projects with at least 20% affordable units. (Affirmatively Furthering Fair Housing) (Incorporates 5th Cycle Programs 6, 14, and 18).</b></p>                                                                                                                                                                                                                                                                                                                                             | <p>Modify IMC to make more by right/ministerial approvals and remove governmental restraints to housing production. Ensure adequate sites to accommodate 6<sup>th</sup> Cycle RHNA with at least a 25% overall buffer, including sites to accommodate at least 46 lower-income units, 20 moderate-income units, and 58 above moderate-income units, not including existing sites that could be developed with ADUs and existing vacant single-family lots. Required rezonings will address all by right requirements of Government Code Section 65583.2, subdivisions (h) and (i) and will include minimum and maximum residential densities and appropriate development standards to facilitate achieving maximum densities.</p> | 8/27/2025 | 6th Cycle | Completed | <p>Housing sites rezoned and residential overlays approved during 2025 Zoning Code Update.</p>                                                                                                                                                                                                       | Units | 100 | <p><a href="https://www.irwindaleca.gov/DocumentCenter/View/12306/Final-ZC-Adopted-May-12-2025-02182026-USE-THIS-VERSION?bidId=">https://www.irwindaleca.gov/DocumentCenter/View/12306/Final-ZC-Adopted-May-12-2025-02182026-USE-THIS-VERSION?bidId=</a></p>                                                                                                                                                                                                                                                                       |

|                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                      |            |           |             |                                                                                                                                                                                       |            |     |                                                                                               |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|-----------|-------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|-----|-----------------------------------------------------------------------------------------------|
| <b>6th Cycle Program 9:<br/>Monitor Housing Sites for No Net Loss</b>                                                                                                                                                         | On an ongoing basis, monitor development of housing element sites to support meeting the RHNA. Performance evaluation to fully accommodate the RHNA. If deficit, then initiate program to provide for additional sites to fully accommodate the remaining RHNA within six months.                                                                                                                                                                    | 12/31/2026 | 6th Cycle | Continuous  | City is continuously looking into properties that could facilitate new housing development.                                                                                           | Other      | 50  | None.                                                                                         |
| <b>6th Cycle Program 10:<br/>Arrow Hwy Commercial Corridor Specific Plan. Adopt new Specific Plan with potential mixed use and/or housing development.</b>                                                                    | Create a Specific Plan to include 20% affordable housing units.                                                                                                                                                                                                                                                                                                                                                                                      | 7/1/2028   | 6th Cycle | In Progress | the RFP for this Specific Plan was just recently prepared, consultant work has not yet started.                                                                                       | Other      | 0   | None.                                                                                         |
| <b>6th Cycle Program 11:<br/>General Plan Consistency (Incorporates 5th Cycle Program 13)</b>                                                                                                                                 | Amend zoning and general plan designations to be consistent with each other, decrease non-conformity, and allow residents to take advantage of housing legislation to increase housing stock in the city.                                                                                                                                                                                                                                            | 12/31/2029 | 6th Cycle | Continuous  | City staff continuously works towards remediation of inconsistencies between zoning and general plan designations.                                                                    | Other      | 100 | None.                                                                                         |
| <b>6th Cycle Program 12:<br/>Facilitate housing development on large sites</b>                                                                                                                                                | Engage the owner of the Reliance II site in discussions about the best location within the site for a residential overlay and work with the owner to process a subdivision or lot-line adjustment to establish a parcel smaller than ten acres in size that will facilitate affordable housing development. Encourage the owner to pursue affordable housing development by facilitating conversations with potential affordable housing developers. | 12/31/2029 | 6th Cycle | In Progress | Reliance II is now known as Irwindale Business Center North (IBCN), and a residential overlay has been approved for the site. no housing development on large sites have started yet. | Other      | 0   | None.                                                                                         |
| <b>6th Cycle Program 13:<br/>Leverage Allen Street Site for Affordable Housing Resources</b>                                                                                                                                  | Secure a development partner for Allen Street site and direct disposition proceeds to Affordable Housing Fund                                                                                                                                                                                                                                                                                                                                        | 6/1/2027   | 6th Cycle | In Progress | Housing Authority staff is working on securing a development partner for this property.                                                                                               | Households | 0   | None.                                                                                         |
| <b>6th Cycle Program 14:<br/>Create an affordable housing linkage fee program to generate local funds to support affordable housing, including, but not limited to down payment assistance</b>                                | Provide an assistance fund for qualified affordable housing participants; Affordable Housing Fund monies to assist at least one affordable housing project with at least eight units affordable to lower-income households during the Planning Period.                                                                                                                                                                                               | 11/1/2023  | 6th Cycle | Continuous  | Linkage fee in place.                                                                                                                                                                 | Units      | 100 | <a href="https://www.irwindaleca.gov/137/Housing">https://www.irwindaleca.gov/137/Housing</a> |
| <b>6th Cycle Program 15:<br/>Tenant-based Rental Assistance Programs for Extremely Low Income Households. Include SFR and ADUs with vouchers. (Affirmatively Furthering Fair Housing) (Incorporates 5th Cycle Program 15)</b> | Create outreach information to provide owners regarding renting to Section 8 recipients. Include explanation on what Section 8 is. Create interest list. Create waiting list for Section 8 vouchers.                                                                                                                                                                                                                                                 | 12/31/2029 | 6th Cycle | In Progress | City is in process of providing flyers with information about housing to the public.                                                                                                  | Other      | 0   | None.                                                                                         |



|                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                           |            |           |                 |                                                                                                                                                                                                                                        |            |     |                                                                                                                                                                                                                                                       |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|-----------|-----------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|-----|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>6th Cycle Program 16: Affordable ADU Incentive Program (Affirmatively Furthering Fair Housing) (Incorporates 5th Cycle Program 8)</b>                                | Utilize Affordable Housing Fund monies to create reduced fee program to incentivize creation of at least four ADUs affordable to very low- or low-income households. Link back to Program 15.                                                                                                                                                                                                                                                             | 2/28/2026  | 6th Cycle | In Progress     | ADU construction has been steady, however City-backed construction has not occurred. Working with Housing Authority to create a program for affordable ADU creation. HA Staff has conducted ongoing meeting with Habitat for Humanity. | Households | 0   | None.                                                                                                                                                                                                                                                 |
| <b>6th Cycle Program 17: Create ADU Templates and Track and Monitor Accessory Dwelling Units (Affirmatively Furthering Fair Housing)</b>                                | Streamline and facilitate the development of ADUs by creating preapproved templates for ADU plans. Community outreach once template and application streamline are in place.                                                                                                                                                                                                                                                                              | 7/1/2026   | 6th Cycle | In Progress     | Standards for ADUs can be found in the Zoning code. Templates have not been created yet. Form for tracking ADU income status has been completed.                                                                                       | Units      | 0   | None.                                                                                                                                                                                                                                                 |
| <b>6th Cycle Program 18: State Action Ordinances</b>                                                                                                                    | Create new IMC chapter that references and incorporates future updates to State requirements, to streamline Municipal Code modifications                                                                                                                                                                                                                                                                                                                  | 8/27/2025  | 6th Cycle | Completed       | Completed withj the 2025 Zoning Code Update, updated as required.                                                                                                                                                                      | Other      | 100 | <a href="https://www.irwindaleca.gov/DocumentCenter/View/12306/Final-ZC-Adopted-May-12-2025-02182026-USE-THIS-VERSION?bidId=">https://www.irwindaleca.gov/DocumentCenter/View/12306/Final-ZC-Adopted-May-12-2025-02182026-USE-THIS-VERSION?bidId=</a> |
| <b>6th Cycle Program 19: Senior Housing opportunities</b>                                                                                                               | Actively pursue senior housing opportunities to create at least six new housing units for lower-income seniors, including developer partnership to provide funding for a senior housing.                                                                                                                                                                                                                                                                  | 12/31/2029 | 6th Cycle | In Progress     | Property purchased for prospective senior housing. HA partnered with SGVCOG.                                                                                                                                                           | Units      | 0   | None.                                                                                                                                                                                                                                                 |
| <b>6th Cycle Program 20: Housing Opportunities for Persons Living with Disabilities. Ensure equitable housing in the community (Affirmatively Further Fair Housing)</b> | Coordinate with relevant organizations to publicize information on resources. Pursue Private/County/State funds for supportive housing in affordable housing projects. Amend the Code regarding reasonable accommodations.                                                                                                                                                                                                                                | 12/31/2029 | 6th Cycle | Not Yet Started | this program has not yet started.                                                                                                                                                                                                      | Other      | 0   | None.                                                                                                                                                                                                                                                 |
| <b>6th Cycle Program 21: Fair Housing Program/Outreach (Affirmatively Furthering Fair Housing) (Incorporates 5th Cycle Program 16)</b>                                  | Conduct outreach campaigns two times during the Planning Period by mailing multilingual flyers to all Irwindale residential addresses and in conjunction with business license renewals, encourage businesses to distribute flyers to employees. For local affordable housing programs, require no more than 36 months of continuous residency to qualify for a local resident preference and otherwise comply with all fair housing laws, as applicable. | 12/31/2027 | 6th Cycle | Not Yet Started | this program has not yet started.                                                                                                                                                                                                      | Other      | 0   | None.                                                                                                                                                                                                                                                 |
| <b>6th Cycle Program 22: Provide a variety of housing types per SB 330 and SB 35 for streamlined ministerial approval process.</b>                                      | Establish objective development standards and a preliminary application process for qualifying affordable housing projects                                                                                                                                                                                                                                                                                                                                | 8/27/2025  | 6th Cycle | Completed       | Development Standards are available, preliminary review of projects is also available.                                                                                                                                                 | Other      | 100 | <a href="https://www.irwindaleca.gov/DocumentCenter/View/12306/Final-ZC-Adopted-May-12-2025-02182026-USE-THIS-VERSION?bidId=">https://www.irwindaleca.gov/DocumentCenter/View/12306/Final-ZC-Adopted-May-12-2025-02182026-USE-THIS-VERSION?bidId=</a> |
| <b>6th Cycle Program 23: Workforce Housing Development</b>                                                                                                              | Create a definition for Workforce Housing and income level. Through Government bonds, acquire at least eight market-rate apartments to convert to affordable units for middle income households earning 80% to 120% AMI. Join CSDA                                                                                                                                                                                                                        | 12/31/2029 | 6th Cycle | In Progress     | Definition and income established in 2025 Zoning Code Update, apartments not yet acquired.                                                                                                                                             | Households | 25  | <a href="https://www.irwindaleca.gov/DocumentCenter/View/12306/Final-ZC-Adopted-May-12-2025-02182026-USE-THIS-VERSION?bidId=">https://www.irwindaleca.gov/DocumentCenter/View/12306/Final-ZC-Adopted-May-12-2025-02182026-USE-THIS-VERSION?bidId=</a> |

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| <b>6th Cycle Program 24:<br/>Affordable Housing<br/>Development Assistance<br/>and Implementation Guide</b>                                                                                           | Create a pamphlet and webpage including resources available and general information about affordable housing assistance and its implementation.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 12/31/2029 | 6th Cycle | In Progress     | The City is working on having a comprehensive array of handouts for the public. | Other   | 75 | <a href="https://www.irwindaleca.gov/137/Housing">https://www.irwindaleca.gov/137/Housing</a>           |
| <b>6th Cycle Program 25:<br/>Provide housing and reasonable accommodations for seniors and persons with disabilities (Affirmatively Furthering Fair Housing) (Incorporates 5th Cycle Program 16a)</b> | Subsidize at least eight units of senior housing during the Planning Period. Update four units for ADA compliance. Provide reasonable accommodations on an ongoing basis.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 12/31/2029 | 6th Cycle | Not Yet Started | this program has not yet started.                                               | Persons | 0  | None.                                                                                                   |
| <b>6th Cycle Program 26:<br/>Homeless Service Strategy</b>                                                                                                                                            | Implement City's Homeless Plan. Coordinate with the SGVCOG and LAHSA. Assist at least four persons during the Housing Element Planning Period.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 12/31/2029 | 6th Cycle | In Progress     | City partners with LA CADA for outreach services on a weekly basis.             | Persons | 0  | <a href="https://www.irwindaleca.gov/604/Housing-Laws">https://www.irwindaleca.gov/604/Housing-Laws</a> |
| <b>6th Cycle Program 27:<br/>Mixed-Use Zoning for By-Right Emergency Shelters</b>                                                                                                                     | Incorporate mixed-use zoning in new Arrow Highway Specific Plan (see Program #10) to accommodate both residential uses and emergency shelters.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 7/1/2028   | 6th Cycle | Not Yet Started | this program has not yet started.                                               | Other   | 0  | None.                                                                                                   |
| <b>6th Cycle Program 28:<br/>Place-Based Strategies for Neighborhood Improvement</b>                                                                                                                  | Implement various place-based actions for community health and well-being, as detailed in the Environmental Justice Element, such as EJ1.C (grant funding to implement air pollution mitigation in residential areas), EJ4.D (install "no idling" signs in residential areas), EJ5.A (regional coordination data-driven investments to promote safe and sanitary housing), EJ5.E (information on funding and assistance for home efficiency), EJ5.G (renter home maintenance and improvement assistance), EJ5.H (rental housing inspection), EJ5.I (home weatherproofing grants), EJ5.K (residential mold abatement grants), EJ5.M (anti-displacement, EJ5.N (neighborhood quality of life amenities), EJ6.O (pedestrian-friendly infrastructure), EJ6.U (expand tree canopy), . Undertake at least four capital improvement projects in residential areas citywide that implement place-based improvement strategies, citywide during the planning period. | 12/31/2029 | 6th Cycle | In Progress     | EJ Element approved and in General Plan, CIP not yet started.                   | Other   | 0  | None.                                                                                                   |
| <b>6th Cycle Program 29:<br/>Grants for Green appliances, solar, sustainability/Energy Conservation (Incorporates 5th Cycle Programs 9 and 10)</b>                                                    | Assist 5 lower- income households.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 12/31/2029 | 6th Cycle | In Progress     | City is looking for grant funding to assist 5 households.                       | Other   | 0  | None.                                                                                                   |





|                  |           |                         |
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| Jurisdiction     | Irwindale |                         |
| Reporting Period | 2025      | (Jan. 1 - Dec. 31)      |
| Planning Period  | 6th Cycle | 10/15/2021 - 10/15/2029 |

ANNUAL ELEMENT PROGRESS REPORT

Housing Element Implementation

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 <sup>+</sup><br>Listed for Informational Purposes Only |                              |                         |                          | Units that Count Towards RHNA <sup>+</sup><br>Note - Because the statutory requirements severely limit what can be counted, please contact HCD at <a href="mailto:apr@hcd.ca.gov">apr@hcd.ca.gov</a> and we will unlock the form which enable you to populate these fields. |                              |                         |                          | The description should adequately document how each unit complies with subsection (c) of Government Code Section 65583.1 <sup>+</sup> . For detailed reporting requirements, see the <a href="https://www.hcd.ca.gov/community-development/docs/adequate-sites-checklist.pdf">chcklist here</a> : |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Extremely Low-Income <sup>+</sup>                                                           | Very Low-Income <sup>+</sup> | Low-Income <sup>+</sup> | TOTAL UNITS <sup>+</sup> | Extremely Low-Income <sup>+</sup>                                                                                                                                                                                                                                           | Very Low-Income <sup>+</sup> | Low-Income <sup>+</sup> | TOTAL UNITS <sup>+</sup> |                                                                                                                                                                                                                                                                                                   |
| Rehabilitation Activity                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                             |                              |                         |                          |                                                                                                                                                                                                                                                                             |                              |                         |                          |                                                                                                                                                                                                                                                                                                   |
| Preservation of Units At-Risk                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                             |                              |                         |                          |                                                                                                                                                                                                                                                                             |                              |                         |                          |                                                                                                                                                                                                                                                                                                   |
| Acquisition of Units                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                             |                              | 1                       | 1                        |                                                                                                                                                                                                                                                                             |                              |                         |                          |                                                                                                                                                                                                                                                                                                   |
| Mobilehome Park Preservation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                             |                              |                         |                          |                                                                                                                                                                                                                                                                             |                              |                         |                          |                                                                                                                                                                                                                                                                                                   |
| Total Units by Income                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                             |                              | 1                       | 1                        |                                                                                                                                                                                                                                                                             |                              |                         |                          |                                                                                                                                                                                                                                                                                                   |



# ANNUAL ELEMENT PROGRESS REPORT

## Housing Element Implementation

### Above Moderate Income Units Converted to M

allocation, the planning agency may include the number of units in an ex  
for the unit. Before adding information to this table, please ensure h

| Unit Types                           |                                 |                    |                                        |                                               |
|--------------------------------------|---------------------------------|--------------------|----------------------------------------|-----------------------------------------------|
| 2                                    |                                 | 3                  |                                        |                                               |
| Local<br>Jurisdiction<br>Tracking ID | Unit<br>Category<br>(2 to 4,5+) | Tenure<br>R=Renter | Very Low-<br>Income Deed<br>Restricted | Very Low-<br>Income<br>Non Deed<br>Restricted |
|                                      |                                 |                    | 0                                      | 0                                             |
|                                      |                                 |                    |                                        |                                               |
|                                      |                                 |                    |                                        |                                               |
|                                      |                                 |                    |                                        |                                               |
|                                      |                                 |                    |                                        |                                               |
|                                      |                                 |                    |                                        |                                               |
|                                      |                                 |                    |                                        |                                               |
|                                      |                                 |                    |                                        |                                               |
|                                      |                                 |                    |                                        |                                               |
|                                      |                                 |                    |                                        |                                               |
|                                      |                                 |                    |                                        |                                               |
|                                      |                                 |                    |                                        |                                               |
|                                      |                                 |                    |                                        |                                               |
|                                      |                                 |                    |                                        |                                               |

Cells in grey contain auto-calculation formulas

existing multifamily building that were converted to deed-restricted rental housing for moderate-income housing developments meet the requirements described in Government Code 65400.2(b).

## 4

Page 44 of 419



income households by the imposition of affordability covenants and restrictions

[illegible]

|                  |                         |                                                                                                                                                                                                                                                                                                                                           |                                                 |
|------------------|-------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------|
| Jurisdiction     | Inwindale               | <p><b>NOTE:</b> This table must only be filled out if the housing element site 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 period.</p> <p><b>ANNUAL ELEMENT PROGRESS REPORT</b><br/><b>Housing Element Implementation</b></p> | <p>Note: "+" indicates an optional field</p>    |
| Reporting Period | 2025 (Jan. 1 - Dec. 31) |                                                                                                                                                                                                                                                                                                                                           | Cells in grey contain auto-calculation formulas |
| Period           | 6th Cycle               |                                                                                                                                                                                                                                                                                                                                           |                                                 |
|                  | 10/15/2021 - 10/15/2029 |                                                                                                                                                                                                                                                                                                                                           |                                                 |

[illegible]

|                         |                         |                                                                                                                        |
|-------------------------|-------------------------|------------------------------------------------------------------------------------------------------------------------|
| <b>Jurisdiction</b>     | Irwindale               | <b>NOTE: This table reports the amount of ALL surplus assets in the jurisdiction over which the trust has control.</b> |
| <b>Reporting Period</b> | 2025 (Jan. 1 - Dec. 31) |                                                                                                                        |

## ANNUAL ELEMENT PRO

### Housing Element Imp

[illegible]

|                                                                                                          |                                                                                                     |
|----------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|
| <p><b>ble must contain an inventory</b></p> <p><b>s/excess lands the reporting</b></p> <p><b>wns</b></p> | <p>Note: "+" indicates an optional field</p> <p>Cells in grey contain auto-calculation formulas</p> |
|----------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|

|                                                                                                          |                                                                                                     |
|----------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|
| <p><b>ble must contain an inventory</b></p> <p><b>s/excess lands the reporting</b></p> <p><b>wns</b></p> | <p>Note: "+" indicates an optional field</p> <p>Cells in grey contain auto-calculation formulas</p> |
|----------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|

## GRESS REPORT

### Implementation

|            |  |
|------------|--|
|            |  |
|            |  |
| plus Sites |  |

[illegible]

|                  |           |                         |
|------------------|-----------|-------------------------|
| Jurisdiction     | Irwindale |                         |
| Reporting Period | 2025      | (Jan. 1 - Dec. 31)      |
| Planning Period  | 6th Cycle | 10/15/2021 - 10/15/2029 |

NOTE: STUDENT HOUSING WITH DENSITY BONUS ONLY. This table only needs to be completed if there were student housing projects WITH a density bonus approved pursuant to Government Code 65915(b)(1)(F)

ANNUAL ELEMENT PROGRESS REPORT

Housing Element Implementation

|              |
|--------------|
| Note:        |
| Cells in gre |

| Table J                                                                                                                                                            |                |                           |                                             |                                      |      |                                        |                                     |                            |                                |                                 |                                     |                       |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|---------------------------|---------------------------------------------|--------------------------------------|------|----------------------------------------|-------------------------------------|----------------------------|--------------------------------|---------------------------------|-------------------------------------|-----------------------|
| Student housing development for lower income students for which was granted a density bonus pursuant to subparagraph (F) of paragraph (1) of subdivision (b) of Se |                |                           |                                             |                                      |      |                                        |                                     |                            |                                |                                 |                                     |                       |
| Project Identifier                                                                                                                                                 |                |                           |                                             | Project Type                         | Date | Units (Beds/Student Capacity) Approved |                                     |                            |                                |                                 |                                     |                       |
| 1                                                                                                                                                                  |                |                           |                                             | 2                                    | 3    | 4                                      |                                     |                            |                                |                                 |                                     |                       |
| APN                                                                                                                                                                | Street Address | Project Name <sup>+</sup> | Local Jurisdiction Tracking ID <sup>+</sup> | Unit Category (SH - Student Housing) | Date | 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 |
| Summary Row: Start Data Entry Below                                                                                                                                |                |                           |                                             |                                      |      |                                        |                                     |                            |                                |                                 |                                     |                       |
|                                                                                                                                                                    |                |                           |                                             |                                      |      |                                        |                                     |                            |                                |                                 |                                     |                       |
|                                                                                                                                                                    |                |                           |                                             |                                      |      |                                        |                                     |                            |                                |                                 |                                     |                       |
|                                                                                                                                                                    |                |                           |                                             |                                      |      |                                        |                                     |                            |                                |                                 |                                     |                       |
|                                                                                                                                                                    |                |                           |                                             |                                      |      |                                        |                                     |                            |                                |                                 |                                     |                       |
|                                                                                                                                                                    |                |                           |                                             |                                      |      |                                        |                                     |                            |                                |                                 |                                     |                       |
|                                                                                                                                                                    |                |                           |                                             |                                      |      |                                        |                                     |                            |                                |                                 |                                     |                       |
|                                                                                                                                                                    |                |                           |                                             |                                      |      |                                        |                                     |                            |                                |                                 |                                     |                       |
|                                                                                                                                                                    |                |                           |                                             |                                      |      |                                        |                                     |                            |                                |                                 |                                     |                       |
|                                                                                                                                                                    |                |                           |                                             |                                      |      |                                        |                                     |                            |                                |                                 |                                     |                       |
|                                                                                                                                                                    |                |                           |                                             |                                      |      |                                        |                                     |                            |                                |                                 |                                     |                       |
|                                                                                                                                                                    |                |                           |                                             |                                      |      |                                        |                                     |                            |                                |                                 |                                     |                       |

|                         |           |                         |
|-------------------------|-----------|-------------------------|
| <b>Jurisdiction</b>     | Irwindale |                         |
| <b>Reporting Period</b> | 2025      | (Jan. 1 - Dec. 31)      |
| <b>Planning Period</b>  | 6th Cycle | 10/15/2021 - 10/15/2029 |

**ANNU**

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Local governments are required to inform HCD about any local tenant preference ordinance Code 7061 (SB 649, 2022, Cortese). Effective January 1, 2023, local governments adopting m

|                                                                                                                                                                                |           |  |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|--|
| <b>Does the Jurisdiction have a local tenant preference policy?</b>                                                                                                            | Yes       |  |
| <b>If the jurisdiction has a local tenant preference policy, provide a link to the jurisdiction's webpage containing authorizing local ordinance and supporting materials.</b> | https://w |  |
| <b>Notes</b>                                                                                                                                                                   |           |  |

IAL ELEMENT PROGR

| Table K                              |
|--------------------------------------|
| Tenant Preference                    |
| ce the local government maintains v  |
| g a tenant preference are required   |
| more than 90 days after the ordinanc |



[ww2.irwindaleca.gov/WebLink/DocVie](http://ww2.irwindaleca.gov/WebLink/DocVie)

## GRESS REPORT

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### **e Policy**

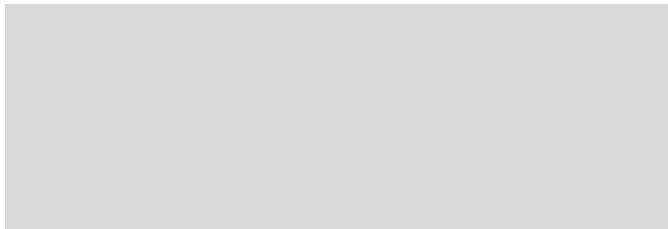
---

When the jurisdiction submits their annual progress report on housing to create a webpage on their internet website containing authorizing ce becomes operational.

ew.aspx?id=461310&dbid=0&repo=Cityoflrwindale&cr=1



g approvals and production, per Government  
local ordinance and supporting materials, no





needs to be completed with any sites within that were newly added to a National, State, or historic places within the reporting year. If

## PROGRESS REPORT

### ent Implementation

**able L**

## al Resources

[illegible]

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

**Notes**

## Notes

4

**Notes**

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|-----------------------|-----------|
| <b>Jurisdiction</b>   | Irwindale |
| <b>Reporting Year</b> | 2025      |

|                                                                       |             |
|-----------------------------------------------------------------------|-------------|
| <p><i>Please update the status of the proposed uses listed in</i></p> |             |
| <b>Total Award Amount</b>                                             | \$          |
| <b>Task</b>                                                           |             |
| <b>\$ Amount Awarded</b>                                              |             |
| Rezone to Permit By-Right Housing                                     | \$0.00      |
| Amend Zoning Code/Zoning Map                                          | \$26,488.17 |
| Public outreach                                                       | \$7,640.51  |
| Adoption hearings                                                     | \$12,582.50 |
| Infrastructure study for infill residential                           | \$0.00      |
| Existing infrastructure analysis/survey                               | \$8,347.60  |
| Analyze new infrastructure improvements                               | \$0.00      |
| Electronic Permitting System                                          | \$0.00      |
| Purchase permitting software/hardware                                 | \$8,151.22  |
| Training for staff                                                    | \$1,790.00  |
| <b>The City of Irwindale</b>                                          |             |

*Summary of entitlements, building permits, and certificates*

| Completed Entitlements |
|------------------------|
| In Progress            |
| Acutely Low            |
| Extremely Low          |
| Very Low               |
| Low                    |

|                |
|----------------|
| Moderate       |
| Above Moderate |
| Total Units    |

| Building Performance Index |
|----------------------------|
| Acutely Low                |
| Extremely Low              |
| Very Low                   |
| Low                        |
| Moderate                   |
| Above Moderate             |
| Total Units                |

| Certificate of Occupancy |
|--------------------------|
| Acutely Low              |
| Extremely Low            |
| Very Low                 |
| Low                      |
| Moderate                 |
| Above Moderate           |
| Total Units              |

|                    |
|--------------------|
|                    |
| (Jan. 1 - Dec. 31) |

**ANNUAL ELEMENT PROG**  
**Local Early Action Planning**  
(CCR Title 25 §6

*n the entity's application for funding and the corresponding impact on housing within the region*

|           |             |
|-----------|-------------|
| 65,000.00 | Total award |
|-----------|-------------|

| <b>\$ Cumulative Reimbursement Requested</b> |  |
|----------------------------------------------|--|
| \$0.00                                       |  |
| \$26,488.17                                  |  |
| \$7,640.51                                   |  |
| \$12,582.50                                  |  |
| \$0.00                                       |  |
| \$8,347.60                                   |  |
| \$0.00                                       |  |
| \$0.00                                       |  |
| \$0.00                                       |  |
| \$0.00                                       |  |
| \$0.00                                       |  |
|                                              |  |

ale was notified on August 15, 2025, by the Department of Housing and Community Development that the (

*ates of occupancy (auto-populated from Table A2)*

| <b>lement Issued by Affordability Summary</b> |                     |
|-----------------------------------------------|---------------------|
| <b>come Level</b>                             | <b>Current Year</b> |
| Deed Restricted                               | 0                   |
| Non-Deed Restricted                           | 0                   |
| Deed Restricted                               | 0                   |
| Non-Deed Restricted                           | 0                   |
| Deed Restricted                               | 0                   |
| Non-Deed Restricted                           | 0                   |
| Deed Restricted                               | 0                   |
| Non-Deed Restricted                           | 0                   |

|                     |          |
|---------------------|----------|
| Deed Restricted     | 0        |
| Non-Deed Restricted | 0        |
|                     | 0        |
|                     | <b>0</b> |

| Deeds Issued by Affordability Summary |              |
|---------------------------------------|--------------|
| Income Level                          | Current Year |
| Deed Restricted                       | 0            |
| Non-Deed Restricted                   | 0            |
| Deed Restricted                       | 0            |
| Non-Deed Restricted                   | 0            |
| Deed Restricted                       | 0            |
| Non-Deed Restricted                   | 0            |
| Deed Restricted                       | 0            |
| Non-Deed Restricted                   | 0            |
| Deed Restricted                       | 0            |
| Non-Deed Restricted                   | 0            |
|                                       | 0            |
|                                       | <b>0</b>     |

| Occupancy Issued by Affordability Summary |              |
|-------------------------------------------|--------------|
| Income Level                              | Current Year |
| Deed Restricted                           | 0            |
| Non-Deed Restricted                       | 0            |
| Deed Restricted                           | 0            |
| Non-Deed Restricted                       | 0            |
| Deed Restricted                           | 0            |
| Non-Deed Restricted                       | 0            |
| Deed Restricted                           | 0            |
| Non-Deed Restricted                       | 0            |
| Deed Restricted                           | 0            |
| Non-Deed Restricted                       | 0            |
|                                           | 0            |
|                                           | <b>0</b>     |



**RESS REPORT**  
**(LEAP) Reporting**  
**(202)**

or jurisdiction, as applicable, categorized based on the eligible uses specified in Sect  
amount is auto-populated based on amounts entered in rows 15-26.

| Task Status                     | Other Funding |
|---------------------------------|---------------|
| Other (Please Specify in Notes) | Other         |
| Completed                       | Other         |
| Completed                       | Other         |
| Completed                       | Other         |
| Other (Please Specify in Notes) | Other         |
| Completed                       | Other         |
| Other (Please Specify in Notes) | Other         |
| Other (Please Specify in Notes) | Other         |
| Completed                       | Other         |
| Completed                       | Other         |
|                                 |               |

City completed all requirements after submitting the close out report and the grant was officially

ion 50515.02 or 50515.03, as applicable.

| Notes                                   |
|-----------------------------------------|
| Tasked was removed                      |
| 01/29/25 received payment \$26,488.17   |
| 01/29/25 received payment \$12,582.50   |
| 01/29/25 received payment \$7,640.51    |
| Tasked was removed                      |
| 8/9/22 received payment of \$8,347.60   |
| Tasked was removed                      |
| Tasked was removed                      |
| 04/15/24 received payment of \$8,151.22 |
| 04/15/24 received payment of \$1,790    |
|                                         |
| <b>closed.</b>                          |



# IRWINDALE HOUSING SUCCESSOR IRWINDALE, CALIFORNIA

FOR THE YEAR ENDED JUNE 30, 2025

FINANCIAL STATEMENTS

Focused  
on YOU



IRWINDALE HOUSING SUCCESSOR  
IRWINDALE, CALIFORNIA

Financial Statements

For the Year Ended June 30, 2025

IRWINDALE HOUSING SUCCESSOR  
IRWINDALE, CALIFORNIA

Financial Statements

For the Year Ended June 30, 2025

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## INDEPENDENT AUDITORS' REPORT

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

### Report on the Audit of the Financial Statements

#### *Opinion*

We have audited the accompanying financial statements of the governmental activities and the governmental fund information of the City of Irwindale Housing Successor (hereafter, the Housing Successor) a special revenue fund of the City of Irwindale, California (hereafter, the City) as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the Housing Successor'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 financial position of the governmental activities and the governmental fund information of the Housing Successor as of June 30, 2025, and the changes in financial position, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### *Basis for Opinion*

We conducted our audit in accordance with 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. Our responsibilities under those standards are further described in the Auditors' 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 audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### *Emphasis of Matter*

As discussed in Note 1, the financial statements of the Housing Successor are intended to present the financial position and the changes in financial position of only that portion of the governmental activities and the governmental fund information of the Housing Successor that is attributable to the transactions of the Housing Successor. They do not purport to, and do not, present fairly the financial position of the City of Irwindale, as of June 30, 2025, and the changes in its financial position, for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

#### *Responsibilities of Management for the Financial Statements*

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, 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.



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

### ***Auditors' 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 auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards 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 generally accepted auditing standards 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.

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

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the budgetary comparison information as listed on the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the 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. Our opinion on the basic financial statements is not affected by this missing information.



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

### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Housing Successor's basic financial statements. The accompanying Computation of Excess/Surplus (supplementary information) 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 basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated November 20, 2025, on our consideration of the City's internal control over the Housing Successor's 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 the Housing Successor's 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 the Housing Successor's financial reporting and compliance.

**LSL, LLP**

Irvine, California  
November 20, 2025



**IRWINDALE HOUSING SUCCESSOR**  
**Balance Sheet / Statement of Net Position**  
**June 30, 2025**

|                                                                                           | <b>Housing<br/>Successor<br/>Fund</b> | <b>Reclassification<br/>and<br/>Eliminations</b> | <b>Statement<br/>of Net Position</b> |
|-------------------------------------------------------------------------------------------|---------------------------------------|--------------------------------------------------|--------------------------------------|
| <b>Assets:</b>                                                                            |                                       |                                                  |                                      |
| Pooled cash and investments                                                               | \$ 4,783,267                          | \$ -                                             | \$ 4,783,267                         |
| Receivables:                                                                              |                                       |                                                  |                                      |
| Notes and loans                                                                           | 11,043,433                            | -                                                | 11,043,433                           |
| Accrued interest                                                                          | 54,817                                | -                                                | 54,817                               |
| Deposits                                                                                  | 15,000                                | -                                                | 15,000                               |
| Land held for resale                                                                      | 1,350,000                             | -                                                | 1,350,000                            |
| Capital assets, net of depreciation                                                       | -                                     | 901,720                                          | 901,720                              |
| <b>Total Assets</b>                                                                       | <b>\$ 17,246,517</b>                  | <b>\$ 901,720</b>                                | <b>\$ 18,148,237</b>                 |
| <b>Liabilities, Deferred Inflows of Resources and<br/>Fund Balance/Net Position:</b>      |                                       |                                                  |                                      |
| <b>Liabilities:</b>                                                                       |                                       |                                                  |                                      |
| Accounts payable                                                                          | \$ 42,486                             | -                                                | 42,486                               |
| <b>Total Liabilities</b>                                                                  | <b>42,486</b>                         | <b>-</b>                                         | <b>42,486</b>                        |
| <b>Deferred Inflows of Resources:</b>                                                     |                                       |                                                  |                                      |
| Unavailable revenue                                                                       | 11,043,433                            | (11,043,433)                                     | -                                    |
| <b>Total Deferred Inflows of Resources:</b>                                               | <b>11,043,433</b>                     | <b>(11,043,433)</b>                              | <b>-</b>                             |
| <b>Fund Balance/Net Position:</b>                                                         |                                       |                                                  |                                      |
| Invested in capital assets                                                                | -                                     | 901,720                                          | 901,720                              |
| Restricted for housing activities                                                         | 6,160,598                             | 11,043,433                                       | 17,204,031                           |
| <b>Total Fund Balance/Net Position</b>                                                    | <b>6,160,598</b>                      | <b>\$ 11,945,153</b>                             | <b>\$ 18,105,751</b>                 |
| <b>Total Liabilities, Deferred Inflows of Resources and<br/>Fund Balance/Net Position</b> | <b>\$ 17,246,517</b>                  |                                                  |                                      |

**IRWINDALE HOUSING SUCCESSOR**  
**Statement of Revenues, Expenditures and**  
**Changes in Fund Balance / Statement of Activities**  
**For the Year Ended June 30, 2025**

|                                           | <b>Housing<br/>Successor<br/>Fund</b> | <b>Adjustments</b>   | <b>Statement<br/>of Activities</b> |
|-------------------------------------------|---------------------------------------|----------------------|------------------------------------|
| <b>Revenues:</b>                          |                                       |                      |                                    |
| Use of money and property                 | \$ 486,018                            | \$ -                 | \$ 486,018                         |
| Miscellaneous                             | 3,859                                 | -                    | 3,859                              |
| <b>Total Revenues</b>                     | <b>489,877</b>                        | <b>-</b>             | <b>489,877</b>                     |
| <b>Expenditures:</b>                      |                                       |                      |                                    |
| Current:                                  |                                       |                      |                                    |
| Housing                                   | 410,143                               | 1,496,051            | 1,906,194                          |
| Capital outlay                            | 901,720                               | (901,720)            | -                                  |
| <b>Total Expenditures</b>                 | <b>1,311,863</b>                      | <b>594,331</b>       | <b>1,906,194</b>                   |
| Net Change in Fund Balance/Net Position   | (821,986)                             | (594,331)            | (1,416,317)                        |
| Fund Balance/Net Position - Beginning     | 6,982,584                             | 12,539,484           | 19,522,068                         |
| <b>Fund Balance/Net Position - Ending</b> | <b>\$ 6,160,598</b>                   | <b>\$ 11,945,153</b> | <b>\$ 18,105,751</b>               |

**I. SIGNIFICANT ACCOUNTING POLICIES**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Financial Reporting Entity**

The Irwindale Housing Successor Fund (Housing Successor) was established on February 1, 2012, pursuant to the California Housing Authority Law codified under the State of California Health and Safety Code, Section 34200 et seq. The restricted resources and assets from the former Irwindale Community Redevelopment Agency's low- and moderate-income housing fund was transferred to the City's Low and Moderate Housing Asset Fund, a fund within the Irwindale's Housing Authority (Housing Authority). The City Council became the governing board commissioners of the Housing Authority. The Housing Successor is part of the Irwindale Housing Authority, which was established for the development of low- and moderate-income housing in the City. The Housing Authority was formed for the purposes of construction and management of quality affordable housing within the City.

The Housing Authority is controlled by the City of Irwindale (City) and, accordingly, the accompanying financial statements are included as a component of the basic financial statements prepared by the City. A component unit is a separate governmental unit, agency or nonprofit corporation which when combined with all other component units, constitutes the reporting entity as defined in the City's basic financial statements.

The Housing Successor accounts for transactions related to affordable housing activities. Revenues include bond proceeds held by the Irwindale Successor Agency that will be transferred for use into this fund for affordable housing activities.

**B. Basis of Presentation**

The Housing Successor's financial statements are prepared in conformity with accounting principles generally accepted in the United States of America. The Government Accounting Standards Board is the acknowledged standard setting body for establishing accounting and financial reporting standards followed by governmental entities in the United States of America.

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 Housing Successor. Eliminations have been made to minimize the double counting of internal activities. For the most part, the effect of interfund activity has been removed from these statements.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segments 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.

While separate government-wide and fund financial statements are presented, they are interrelated.

**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, as are the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

**NOTE 1: 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.

Property taxes 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.

**D. Assets, Liabilities and Net Position or Equity**

**Cash and Investments**

The Housing Successor's cash, and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition. For financial statement presentation purposes, cash and cash equivalents are shown as both unrestricted and restricted cash and investments.

Investments are reported at fair value, the value at which a financial instrument could be exchanged in a current transaction between willing parties, other than a forced liquidation sale. The City's policy is generally to hold investments until maturity or until market 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.

**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). Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources.

**Land Held for Resale**

Land held for resale is carried at the lower of cost or estimated realizable value. Fund balances are nonspendable or restricted in amounts equal to the carrying value of the land held for resale because such assets are not available to finance the current operations.

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/ expenditure) until then. The Housing Successor does not carry an item that qualifies for reporting in this category.

In addition to liabilities, the statement of net position or the balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The government has only one type of item, which arises only under a modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, the item, unavailable revenue, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from various sources: taxes, long-term loans, and grant monies. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available.

Net Position Flow Assumption

Sometimes the government 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 and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the government's policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

Fund Balance Flow Assumptions

Sometimes the government 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 government'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.

Fund Equity

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

Nonspendable 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, the City Council. The formal action that is required to be taken to establish, modify, or rescind a fund balance commitment is a resolution. The Housing Successor did not have any committed fund balance as of June 30, 2025.

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

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 Resolution No. 2011-32 approved on June 21, 2011. The Housing Successor did not have any assigned fund balance as of June 30, 2025.

Unassigned include the residual amounts that have not been restricted, committed, or assigned to specific purposes.

An individual governmental fund could include nonspendable resources and amounts that are restricted or unrestricted (committed, assigned, or unassigned) or any combination of those classifications. Restricted amounts are to be considered spent when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available and committed, assigned, then unassigned amounts are considered to have been spent when an expenditure is incurred for purposes for which amounts in any of those unrestricted fund balance classifications can be used.

**NOTE 2: STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

**A. Violations of Legal or Contractual Provisions**

For the year ended June 30, 2025, expenditures exceeded appropriations in the capital outlay function of the Housing Successor by \$901,720.

**NOTE 3: CASH AND CASH EQUIVALENTS**

As of June 30, 2025, cash and investments were reported in the accompanying financial statements as follows:

|                                 |                            |
|---------------------------------|----------------------------|
| Pooled cash and investments     | \$ 235,372                 |
| Investments - LAIF              | <u>4,547,895</u>           |
| Total cash and cash equivalents | <u><u>\$ 4,783,267</u></u> |

The Housing Successor's cash and cash equivalents is pooled with the City's cash and investments in order to generate optimum interest income. The pooled interest earned is allocated quarterly based on the month end cash balances. The City values its cash and investments in accordance with the provisions of Governmental Accounting Standards Board Statement No. 72 (GASB 72), *Fair Value Measurement and Application*, which requires governmental entities to use valuation techniques that are appropriate under the circumstances and for which sufficient data are available to measure fair value. Citywide information concerning cash and investments for the year ended June 30, 2025, including authorized investments, custodial credit risk, credit risk, interest rate risk, concentration of investments, and carrying amount and market value of deposits and investments is available in the annual financial report of the City.

**NOTE 4: DEFERRED AND LOANS RECEIVABLE**

The City's Former Irwindale Community Redevelopment Agency (Agency) made subsidy and rehabilitation loans that are to be forgiven when agreement covenants are met. As of June 30, 2025, the outstanding amounts for subsidy and rehabilitation loans are \$10,601,062 and \$436,288, respectively. Additionally, there is an outstanding amount of property tax loan receivable of \$6,083. The loans receivables are reported as unavailable revenue at June 30, 2025.

**IRWINDALE HOUSING SUCCESSOR**  
**Notes to the Financial Statements**  
**For the Year Ended June 30, 2025**

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**NOTE 5: CAPITAL ASSETS**

Capital assets and accumulated depreciation at June 30, 2025, are as follows:

|                                                 | Balances<br>June 30, 2024 | Acquisitions | Dispositions | Balances<br>June 30, 2025 |
|-------------------------------------------------|---------------------------|--------------|--------------|---------------------------|
| Capital assets being depreciated                |                           |              |              |                           |
| Building and improvements                       | \$ -                      | \$ 901,720   | \$ -         | \$ 901,720                |
| Total capital assets, being depreciated         | -                         | 901,720      | -            | 901,720                   |
| Less: accumulated depreciation                  | -                         | -            | -            | -                         |
| Capital assets, net of accumulated depreciation | -                         | 901,720      | -            | 901,720                   |
| Total capital assets                            | \$ -                      | \$ 901,720   | \$ -         | \$ 901,720                |

**IRWINDALE HOUSING SUCCESSOR**  
**Budgetary Comparison Schedule**  
**For the Year Ended June 30, 2025**

|                              | <b>Budget Amounts</b> |                     | <b>Actual</b>              | <b>Variance with</b> |
|------------------------------|-----------------------|---------------------|----------------------------|----------------------|
|                              | <b>Original</b>       | <b>Final</b>        | <b>Amounts</b>             | <b>Final Budget</b>  |
|                              |                       |                     |                            | <b>Positive</b>      |
|                              |                       |                     |                            | <b>(Negative)</b>    |
| <b>Revenues:</b>             |                       |                     |                            |                      |
| Use of money and property    | \$ 25,000             | \$ 25,000           | \$ 486,018                 | \$ 461,018           |
| Miscellaneous                | -                     | -                   | 3,859                      | 3,859                |
| <b>Total Revenues</b>        | <b>25,000</b>         | <b>25,000</b>       | <b>489,877</b>             | <b>464,877</b>       |
| <b>Expenditures:</b>         |                       |                     |                            |                      |
| Current:                     |                       |                     |                            |                      |
| Housing                      | 543,330               | 571,370             | 410,143                    | 161,227              |
| Capital outlay               | -                     | -                   | 901,720                    | (901,720)            |
| <b>Total Expenditures</b>    | <b>543,330</b>        | <b>571,370</b>      | <b>1,311,863</b>           | <b>(740,493)</b>     |
| Net Change in Fund Balance   | <u>\$ (518,330)</u>   | <u>\$ (546,370)</u> | (821,986)                  | <u>\$ (275,616)</u>  |
| Fund Balance - Beginning     |                       |                     | 6,982,584                  |                      |
| <b>Fund Balance - Ending</b> |                       |                     | <u><b>\$ 6,160,598</b></u> |                      |



**IRWINDALE HOUSING SUCCESSOR**  
**Computation of Low - and Moderate -Income**  
**Housing Fund**  
**Excess/Surplus**  
**June 30, 2025**

|                                                             | <b>Low and Moderate<br/>Housing Funds<br/>All Project Area<br/>July 1, 2024</b> | <b>Low and Moderate<br/>Housing Funds<br/>All Project Area<br/>July 1, 2025</b> |
|-------------------------------------------------------------|---------------------------------------------------------------------------------|---------------------------------------------------------------------------------|
| Opening Fund Balance                                        | \$ 6,982,584                                                                    | \$ 6,160,598                                                                    |
| Less Unavailable Amounts:                                   |                                                                                 |                                                                                 |
| Land held for resale                                        | \$ -                                                                            | \$ (1,350,000)                                                                  |
| Encumbrances (Section 33334.12 (g)(2))                      | <u>(2,321,900)</u>                                                              | <u>-</u>                                                                        |
|                                                             | (2,321,900)                                                                     | (1,350,000)                                                                     |
| Available Low and Moderate Income Housing Funds             | 4,660,684                                                                       | 4,810,598                                                                       |
| Limitation (greater of \$1,000,000 or four years set-aside) |                                                                                 |                                                                                 |
| Set-Aside for last four years:                              |                                                                                 |                                                                                 |
| 2024 - 2025                                                 |                                                                                 | 489,877                                                                         |
| 2023 - 2024                                                 | 307,497                                                                         | 307,497                                                                         |
| 2022 - 2023                                                 | 170,180                                                                         | 170,180                                                                         |
| 2021 - 2022                                                 | (11,782)                                                                        | (11,782)                                                                        |
| 2020 - 2021                                                 | <u>329,463</u>                                                                  | <u>n/a</u>                                                                      |
| <b>Total</b>                                                | <b><u>\$ 795,358</u></b>                                                        | <b><u>\$ 955,772</u></b>                                                        |
| <b>Base Limitation</b>                                      | <b><u>\$ 1,000,000</u></b>                                                      | <b><u>\$ 1,000,000</u></b>                                                      |
| Greater amount                                              | <u>1,000,000</u>                                                                | <u>1,000,000</u>                                                                |
| <b>Computed Excess/Surplus</b>                              | <b><u>\$ 3,660,684</u></b>                                                      | <b><u>\$ 3,810,598</u></b>                                                      |

Please note: In accordance with HSC34176.1(d) If a housing successor has an excess surplus, the housing successor shall encumber the excess surplus for the purposes described in paragraph (3) of subdivision (a) or transfer the funds pursuant to paragraph (2) of subdivision (c) within three fiscal years. If the housing successor fails to comply with this subdivision, the housing successor, within 90 days of the end of the third fiscal year, shall transfer any excess surplus to the Department of Housing and Community Development for expenditure pursuant to the Multifamily Housing Program or the Joe Serna, Jr. Farmworker Housing Grant Program. For purposes of this subdivision, "excess surplus" shall mean an unencumbered amount in the account that exceeds the greater of one million dollars (\$1,000,000) or the aggregate amount deposited into the account during the housing successor's preceding four fiscal years, whichever is greater.



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  
Irwindale Housing Successor  
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 City of Irwindale Housing Successor (hereafter, Housing Successor) of the City of Irwindale, California (hereafter, the City), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated November 20, 2025.

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the City's internal control over the Housing Successor's 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 or significant deficiencies may exist that were not identified.

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Fund's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, including the requirements of California Health and Safety Code Applicable to California Housing Successor Agencies, 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  
Irwindale Housing Successor  
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 Successor'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 Successor's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*LSL, LLP*

Irvine, California  
November 20, 2025



## INDEPENDENT AUDITORS' REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER COMPLIANCE

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

### **Report on Compliance**

#### ***Opinion***

We have audited the City of Irwindale Housing Successor, California (hereafter, the Housing Successor)'s compliance with the types of compliance requirements identified as subject to audit in the California Health and Safety Code sections applicable to the California Housing Successor Agencies (the HSC) that could have a direct and material effect on each of the City's Low-Moderate Income Housing Program (the Program) for the year ended June 30, 2025.

In our opinion, the Housing Successor complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the Program for the year ended June 30, 2025.

#### ***Basis for Opinion***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of the HSC. Our responsibilities under those standards and the HSC are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Housing Successor and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for the Program. Our audit does not provide a legal determination of the Housing Successor's compliance with the compliance requirements referred to above.

#### ***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Program.

#### ***Auditors' Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Housing Successor's compliance based on our audit. 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 generally accepted auditing standards, *Government Auditing Standards*, and the HSC will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.



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

Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Housing Successor's compliance with the requirements of the Program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the HSC, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 Housing Successor's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Housing Successor's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the HSC, but not for the purpose of expressing an opinion on the effectiveness of the Housing Successor's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### **Report on Internal Control over Compliance**

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the HSC. Accordingly, this report is not suitable for any other purpose.

**LSL, LLP**

Irvine, California  
November 20, 2025

Item #17.C.

*City of*  
**IRWINDALE**  
**AGENDA REPORT**

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Date: March 25, 2026  
To: Honorable Mayor and Members of the City Council  
From: Julian A. Miranda, City Manager  
Issue: 2025 Housing Element Annual Progress Report

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**City Manager's Recommendation:**

**Adopt Resolution No. 2026-24-3735** entitled, "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 HOUSING ELEMENT ANNUAL PROGRESS REPORT FOR THE 2025 CALENDAR YEAR TO THE GOVERNOR'S OFFICE OF LAND USE AND CLIMATE INNOVATION (LCI) AND THE STATE DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT (HCD)".

**Administrative Action:**

**Submitted by:**

Marilyn Simpson, AICP, Community Development Director

**Prepared by:**

Jarrold Palmer, Assistant Planner

Electronically Approved

**Reviewed by:**

Adrian R. Guerra, City Attorney

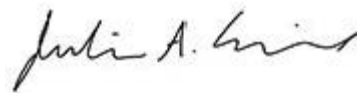


Kambiz Borhani, Finance Director / City Treasurer



**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 a General Plan Annual Progress Report to the Governor's Office of Land Use and Climate Innovation (LCI) and the California Department of Housing and Community Development (HCD) each year, to provide a summary of the City's progress towards meeting its Regional Housing Needs Allocation (RHNA) goal and implementing its 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 for meeting its share of 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 and the necessary number of units needed at various levels of affordability to meet the housing needs of people at all income levels.

The 2025 Housing Element Annual Progress Report includes a summary of the City's progress towards meeting its RHNA goal for the calendar year of 2025. Attached with this staff report is the City's annual housing element progress report, prepared using the form provided by HCD.

In addition, pursuant to SB 35, HCD will use the information provided in the City's Housing Element Annual Progress report to determine if the City is making progress towards reaching its RHNA goal. As part of the 2021 and 2029 planning period, 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

The 2021-2029 Housing Element was adopted on August 27, 2025. Several Housing Element programs are in progress; the following is a list of continuous and completed 2021-2029 Housing Element programs:

- City Staff continuously utilize California Environmental Quality Act (CEQA) exemptions for infill projects where appropriate, on a case-by-case basis.

- The Zoning Code has been modified to enable more by-right/ministerial approvals of projects, thus removing governmental restraints to housing production.
- City Staff continuously monitor housing sites for no net loss to support meeting the Regional Housing Needs Assessment (RHNA).
- City Staff continuously work to remedy inconsistencies between the zoning code and general plan to ensure consistency, decrease non-conformity, and to allow residents to take advantage of housing stock in the city.
- A Linkage Fee program is in place to generate local funds to support affordable housing.
- The Density Bonus regulations have been updated to comply with State Law, which requires that local jurisdictions allow for density bonuses of up to 50 percent for affordable housing projects and relax standards for granting additional concessions and incentives to facilitate affordable housing projects. Review and align the City's density bonus provisions with State law.
- The Zoning Code now includes provisions for transitional housing, supportive housing, group homes, and single residence occupancy (SRO) units.
- The Zoning Code now has a definition for low barrier navigation centers and identifies a zone or zones where they will be allowed by right, consistent with AB 101, and includes Emergency Shelters in the listing of permitted uses in Section 17.52.010.
- City's design standards are included to ensure compliance with the requirements of SB 330 and



SB 35.

- Parking requirements for emergency shelters were modified. No additional parking required per occupancy or bed, etc. in compliance with State law.
- Affordable housing overlays were included on sites identified in the Housing Sites Inventory and provide for by-right approval for projects with at least 20% affordable units. (Affirmatively Furthering Fair Housing).

Staff recommends that the City Council approve the Annual Housing Element Progress Report and authorize staff to submit the final 2025 General Plan Annual Progress Report to the Governor's Office of Land Use and Climate Innovation (LCI) and the State Department of Housing and Community Development (HCD).

**Fiscal Impact:**

There is no fiscal impact associated with this action.

**Attachments:**

|    |                                             |
|----|---------------------------------------------|
| 1. | Resolution No. 2026-24-3735                 |
| 2. | 2025 Housing Element Annual Progress Report |

**RESOLUTION NO. 2026-24-3735**

**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 HOUSING ELEMENT ANNUAL PROGRESS REPORT FOR THE 2025 CALENDAR YEAR TO THE GOVERNOR'S OFFICE OF LAND USE AND CLIMATE INNOVATION (LCI) AND THE STATE DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT (HCD)**

**WHEREAS**, California Government Code Section 65400(a)(2) requires each California planning agency provide an annual progress report to the City Council, the State Office of Land Use and Climate Innovation (LCI), 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 2025 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 by this reference.

**Section 2.** The City Council hereby receives, accepts, and approves the 2025 Annual Progress Report on the Housing Element (Housing Element Annual Progress Report Form 2025) ("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 Land Use and Climate Innovation (LCI) 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 25<sup>th</sup> day of March, 2026.

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H. Manuel Ortiz, Mayor

ATTEST:

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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. 2026-24-3735 duly adopted by the City Council of the City of the City of Irwindale, at a regular meeting held on the 25<sup>th</sup> day of March 2026, by the following vote:

AYES:           Councilmembers:

NOES:           Councilmembers:

ABSENT:        Councilmembers:

ABSTAIN:       Councilmembers

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Laura M. Nieto, MMC  
Chief Deputy City Clerk

Please Start Here

| General Information     |                                |
|-------------------------|--------------------------------|
| Jurisdiction Name       | Irwindale                      |
| Reporting Calendar Year | 2025                           |
| Contact Information     |                                |
| First Name              | Marilyn                        |
| Last Name               | Simpson                        |
| Title                   | Community Development Director |
| Email                   | msimpson@irwindaleca.gov       |
| Phone                   | 6264302208                     |
| Mailing Address         |                                |
| Street Address          | 5050 N. 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.

[Click here to download APR Instructions](#)

Click here to add rows to a table. If you add too many rows, you may select a cell in the row you wish to remove and type ctrl + d.

v\_02\_19\_26

**Optional:** This runs a macro which checks to ensure all required fields are filled out. The macro will create two files saved in the same directory this APR file is saved in. One file will be a copy of the APR with highlighted cells which require information. The other file will be list of the problematic cells, along with a description of the nature of the error.

**Optional:** Save before running. This copies data on Table A2, and creates another workbook with the table split across 4 tabs, each of which can fit onto a single page for easier printing. Running this macro will remove the comments on the column headers, which contain the instructions. Do not save the APR file after running in order to preserve comments once it is

**Optional:** This macro identifies dates entered that occurred outside of the reporting year. RHNA credit is only given for building permits issued during the reporting year.

Link to the online system: <https://hcd.my.site.com/hcdconnect>

Toggles formatting that turns cells green/yellow/red based on data validation rules.

Submittal Instructions

**Please save your file as Jurisdictionname2025 (no spaces).** Example: the City of San Luis Obispo would save their file as SanLuisObispo2025

Housing Element Annual Progress Reports (APRs) forms and tables must be submitted to HCD and the Governor's Office of Planning and Research (OPR) on or before April 1 of each year for the prior calendar year; submit separate reports directly to both HCD and OPR pursuant to Government Code section 65400. There are two options for submitting APRs:

**1. Online Annual Progress Reporting System - Please see the link to the online system to the left.** This allows you to upload the completed APR form into directly into HCD's database limiting the risk of errors. If you would like to use the online system, email [APR@hcd.ca.gov](mailto:APR@hcd.ca.gov) and HCD will send you the login information for your jurisdiction. *Please note: Using the online system only provides the information to HCD. The APR must still be submitted to OPR. Their email address is [opr.apr@opr.ca.gov](mailto:opr.apr@opr.ca.gov).*

**2. Email** - If you prefer to submit via email, you can complete the excel Annual Progress Report forms and submit to HCD at [APR@hcd.ca.gov](mailto:APR@hcd.ca.gov) and to OPR at [opr.apr@opr.ca.gov](mailto:opr.apr@opr.ca.gov). Please send the Excel workbook, not a scanned or PDF copy of the tables.

|                                        |           |                         |
|----------------------------------------|-----------|-------------------------|
| <b>Jurisdiction</b>                    | Inwindale |                         |
| <b>Reporting Year</b>                  | 2025      | (Jan. 1 - Dec. 31)      |
| <b>Housing Element Planning Period</b> | 6th Cycle | 10/15/2021 - 10/15/2029 |

| Building Permits Issued by Affordability Summary |                     |              |
|--------------------------------------------------|---------------------|--------------|
| Income Level                                     |                     | Current Year |
| Acutely Low                                      | Deed Restricted     | 0            |
|                                                  | Non-Deed Restricted | 0            |
| Extremely Low                                    | Deed Restricted     | 0            |
|                                                  | Non-Deed Restricted | 0            |
| 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            |

| Units by Structure Type    | Entitled | Permitted | Completed |
|----------------------------|----------|-----------|-----------|
| Single-family Attached     | 0        | 0         | 0         |
| Single-family Detached     | 0        | 0         | 0         |
| 2 to 4 units per structure | 0        | 0         | 0         |
| 5+ units per structure     | 0        | 0         | 0         |
| Accessory Dwelling Unit    | 0        | 0         | 0         |
| Mobile/Manufactured Home   | 0        | 0         | 0         |
| <b>Total</b>               | <b>0</b> | <b>0</b>  | <b>0</b>  |

| Infill Housing Developments and Infill Units Permitted | # of Projects | Units |
|--------------------------------------------------------|---------------|-------|
| Indicated as Infill                                    | 0             | 0     |
| Not Indicated as Infill                                | 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 Streamlined Ministerial Approval Process or SMAP (formerly SB 35 / 423) - Applications |   |
|-----------------------------------------------------------------------------------------------|---|
| Number of SMAP Applications                                                                   | 0 |
| Number of SMAP Applications Approved                                                          | 0 |

| Units Constructed - SMAP (formerly SB 35 / 423) - Permits |          |           |          |
|-----------------------------------------------------------|----------|-----------|----------|
| Income                                                    | Rental   | Ownership | Total    |
| Acutely Low                                               | 0        | 0         | 0        |
| Extremely Low                                             | 0        | 0         | 0        |
| Very Low                                                  | 0        | 0         | 0        |
| Low                                                       | 0        | 0         | 0        |
| Moderate                                                  | 0        | 0         | 0        |
| Above Moderate                                            | 0        | 0         | 0        |
| <b>Total</b>                                              | <b>0</b> | <b>0</b>  | <b>0</b> |

| Streamlining Provisions Used - Permitted Units | # of Projects | Units |
|------------------------------------------------|---------------|-------|
| SB 9 (2021) - Duplex in SF Zone                | 0             | 0     |
| SB 9 (2021) - Residential Lot Split            | 0             | 0     |
| AB 2011 (2022)                                 | 0             | 0     |
| SB 6 (2022)                                    | 0             | 0     |
| SMAP                                           | 0             | 0     |

| Ministerial and Discretionary Applications | # of | Units |
|--------------------------------------------|------|-------|
| Ministerial                                | 0    | 0     |
| Discretionary                              | 0    | 0     |

| Density Bonus Applications and Units Permitted                       |   |
|----------------------------------------------------------------------|---|
| Number of Applications Submitted Requesting a Density Bonus          | 0 |
| Number of Units in Applications Submitted Requesting a Density Bonus | 0 |
| Number of Projects Permitted with a Density Bonus                    | 0 |
| Number of Units in Projects Permitted with a Density Bonus           | 0 |

| Housing Element Programs Implemented and Sites Rezoned | Count |
|--------------------------------------------------------|-------|
| Programs Implemented                                   | 32    |
| Sites Rezoned to Accommodate the RHNA                  | 1     |

|                 |           |                         |
|-----------------|-----------|-------------------------|
| Jurisdiction    | Inwindale |                         |
| Reporting Year  | 2025      | (Jan. 1 - Dec. 31)      |
| Planning Period | 6th Cycle | 10/15/2021 - 10/15/2029 |

**ANNUAL ELEMENT PROGRESS REPORT**  
**Housing Element Implementation**

Note: "+" indicates an optional field

Cells in grey contain auto-calculation formulas

**Table A**  
**Housing Development Applications Submitted**

[illegible]

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|                        |                                   |
|------------------------|-----------------------------------|
| <b>Jurisdiction</b>    | Irwindale                         |
| <b>Reporting Year</b>  | 2025 (Jan. 1 - Dec. 31)           |
| <b>Planning Period</b> | 6th Cycle 10/15/2021 - 10/15/2029 |

## ANNUAL ELEMENT PROGRESS REPORT Housing Element Implementation

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                               | Projection Period                           | 2    |      |      |      |      |      |      |      |      | 3                               | 4                                    |
| Income Level                               |                     | RHNA Allocation by Income Level | Projection Period - 06/30/2021 - 10/14/2021 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | Total Units to Date (all years) | Total Remaining RHNA by Income Level |
| Acutely Low                                | Deed Restricted     | -                               | -                                           | -    | -    | -    | -    | -    | -    | -    | -    | -    | -                               | -                                    |
|                                            | Non-Deed Restricted | -                               | -                                           | -    | -    | -    | -    | -    | -    | -    | -    | -    | -                               | -                                    |
| Extremely Low                              | Deed Restricted     | -                               | -                                           | -    | -    | -    | -    | -    | -    | -    | -    | -    | -                               | -                                    |
|                                            | Non-Deed Restricted | -                               | -                                           | -    | -    | -    | -    | -    | -    | -    | -    | -    | -                               | -                                    |
| Very Low                                   | Deed Restricted     | 36                              | -                                           | -    | -    | -    | -    | -    | -    | -    | -    | -    | -                               | 36                                   |
|                                            | Non-Deed Restricted | -                               | -                                           | -    | -    | -    | -    | -    | -    | -    | -    | -    | -                               | -                                    |
| Low                                        | Deed Restricted     | 11                              | -                                           | -    | -    | -    | -    | -    | -    | -    | -    | -    | -                               | 11                                   |
|                                            | Non-Deed Restricted | -                               | -                                           | -    | -    | -    | -    | -    | -    | -    | -    | -    | -                               | -                                    |
| Moderate                                   | Deed Restricted     | 17                              | -                                           | -    | -    | -    | -    | -    | -    | -    | -    | -    | -                               | 17                                   |
|                                            | Non-Deed Restricted | -                               | -                                           | -    | -    | -    | -    | -    | -    | -    | -    | -    | -                               | -                                    |
| Above Moderate                             |                     | 55                              | -                                           | -    | 1    | -    | -    | -    | -    | -    | -    | -    | 1                               | 54                                   |
| Total RHNA                                 |                     | 119                             | -                                           | -    | -    | -    | -    | -    | -    | -    | -    | -    | -                               | -                                    |
| Total Units                                |                     | -                               | -                                           | 1    | -    | -    | -    | -    | -    | -    | -    | -    | 1                               | 118                                  |

\*For years prior to 2025, Acutely Low-Income units are reported within the Extremely Low-Income category

\*For jurisdictions that received RHNA determinations for the current cycle prior to the passage of AB 3093 (September 19, 2024):

- You were not allocated Acutely Low-Income and Extremely Low-Income RHNA targets, therefore the allocations in Field 1 are listed as "0"
- If you wish to set your own targets in these income categories for informational purposes, contact HCD staff at [apr@hcd.ca.gov](mailto:apr@hcd.ca.gov).
- All Acutely Low-Income and Extremely Low-Income units reported during the cycle are counted towards Very-Low Income RHNA progress

\*For years prior to 2025, data on deed-restricted vs. non-deed restricted Extremely Low-Income units is approximated from whether the projects reported any deed-restricted Very Low-Income Units. If you wish to edit this historical data for accuracy or have any questions about the data, you may login to HCD's online APR system, or contact HCD staff at [apr@hcd.ca.gov](mailto:apr@hcd.ca.gov).

Please Note: Table B does not currently contain data from Table F or Table F2 for prior years. You may login to the APR system to see Table B that contains this data.

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](mailto:apr@hcd.ca.gov).



**ANNUAL ELEMENT PROGRESS REPORT**  
**Housing Element Implementation**

|                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                      |                                              |                  |                                  |                                                                                                                                                                        |                               |                            |                                                                                                                                                                                                                                                       |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------|------------------|----------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|----------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Jurisdiction                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                      | Irwindale                                    |                  |                                  |                                                                                                                                                                        |                               |                            |                                                                                                                                                                                                                                                       |
| Reporting Year                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                      | 2025                                         |                  | (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                | 5                                | 6                                                                                                                                                                      | 7                             | 8                          | 9                                                                                                                                                                                                                                                     |
| Name of Program                                                                                                                                                                                | Objective                                                                                                                                                                                                                                                                                            | Projected Completion Date in Housing Element | Applicable Cycle | Status of Program Implementation | Program Implementation Details                                                                                                                                         | Quantified Outcomes: Category | Quantified Outcomes: Count | Supporting Documents                                                                                                                                                                                                                                  |
| 6th Cycle Program 1: Proactive residential Code Enforcement (New)                                                                                                                              | Modify the IMC to provide minimal standards for residential health and safety via regular upkeep. Monitor housing conditions; respond to complaints. Provide referrals to available rehabilitation programs through the County and State.                                                            | 12/31/2029                                   | 6th Cycle        | In Progress                      | Code Enforcement has begun monitoring the condition of housing in the City and has issued warnings for unlivable conditions and other violations of the municipal code | Other                         | 0                          | None.                                                                                                                                                                                                                                                 |
| 6th Cycle Program 2: Create a local housing rehabilitation loan fund to assist lower- and moderate-income households (Incorporates 5th Cycle Program 1)                                        | Monitor availability of funds as State NOFAs are released for rehabilitation project funding. Refer lower- and moderate-income property owners to housing rehab programs for assistance in bringing their units into compliance. Assist six lower-income households with rehabilitating their units. | 12/31/2029                                   | 6th Cycle        | Not Yet Started                  | this program has not yet started.                                                                                                                                      | Other                         | 0                          | None.                                                                                                                                                                                                                                                 |
| 6th Cycle Program 3: CEQA Exemptions for Infill Projects (New)                                                                                                                                 | Continue to utilize categorical CEQA exemptions where appropriate, on a case-by-case basis.                                                                                                                                                                                                          | 12/31/2029                                   | 6th Cycle        | Continuous                       | CEQA exemptions are being utilized when possible for infill projects.                                                                                                  | Other                         | 100                        | None.                                                                                                                                                                                                                                                 |
| 6th Cycle Program 4: Facilitate adaptive reuse of commercial and industrial properties within 1/2 mile of transit to residential. (New; incorporates 5th Cycle Program 7)                      | Promote adaptive reuse to property owners and interested developers at least one time during the Planning Period. Remove potential constraints for adaptive reuses such as streamline review/approval process and reducing parking standards for sites within ½ mile of high-quality transit         | 6/1/2026                                     | 6th Cycle        | In Progress                      | The zoning code allows for reductions of parking standards within 1/2 mile and 1/4 mile radii of transit . Staff works to streamline plan checks, when possible.       | Units                         | 50                         | None.                                                                                                                                                                                                                                                 |
| 6th Cycle Program 5: Efficient Project review - permit streamling program (New)                                                                                                                | Modify IMC to enable more by right/ministerial approvals and thus remove governmental restraints to housing production.                                                                                                                                                                              | 8/27/2025                                    | 6th Cycle        | Continuous                       | New planning applications such as Minor Use Permits are now available and allow for administrative approval without requiring public hearings.                         | Other                         | 100                        | <a href="https://www.irwindaleca.gov/DocumentCenter/View/12306/Final-ZC-Adopted-May-12-2025-02182026-USE-THIS-VERSION?bidId=">https://www.irwindaleca.gov/DocumentCenter/View/12306/Final-ZC-Adopted-May-12-2025-02182026-USE-THIS-VERSION?bidId=</a> |

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| <p><b>6th Cycle Program 6: Zoning Code Amendments. Complete Zoning Code Amendments to address governmental constraints identified in the Housing Needs Assessment (New):</b></p> <p><b>(a) The Density Bonus regulations have not been updated to comply with AB 2345, which went into effect in 2021, which requires that local jurisdictions allow for density bonuses of up to 50 percent for affordable housing projects and relaxes standards for granting additional concessions and incentives to facilitate affordable housing projects. Review and align the City's density bonus provisions with State law.</b></p> <p><b>(b) The Zoning Code does not include</b></p> | <p>(a) Review and align the city's density bonus provisions with State law</p> <p>(b) Amend the zoning code to conform to these requirements, including provide permit streamlining for permanent supportive housing consistent with GC Section 65650 et. seq.</p> <p>(c) Amend the IMC to include a section for low barrier navigation centers and identify a zone(s)</p> <p>(d) Create objective design standards</p> <p>(e) Update City website to provide accessible links on Housing</p> <p>(f) Amend the IMC parking requirements to facilitate emergency shelters</p>                                                                                                                                                      | 8/27/2025 | 6th Cycle | Completed | <p>Density Bonus provisions are compliant with state law, per the Irwindale Municipal Code. Objective design standards have been included in the 2025 zoning code update. City website includes information on housing rights. Zoning code includes parking requirements for emergency shelters.</p> | Other | 100 | <p><a href="https://www.irwindaleca.gov/DocumentCenter/View/12306/Final-ZC-Adopted-May-12-2025-02182026-USE-THIS-VERSION?bidId=">https://www.irwindaleca.gov/DocumentCenter/View/12306/Final-ZC-Adopted-May-12-2025-02182026-USE-THIS-VERSION?bidId=</a> and <a href="https://www.irwindaleca.gov/570/Housing-Element-General-Plan-Update">https://www.irwindaleca.gov/570/Housing-Element-General-Plan-Update</a> and <a href="https://www.irwindaleca.gov/604/Housing-Laws">https://www.irwindaleca.gov/604/Housing-Laws</a></p> |
| <p><b>6th Cycle Program 7: Mixed-Use Development. Create new standards and add to IMC, providing for ministerial approval. (Affirmatively Furthering Fair Housing)</b></p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <p>Revise IMC to develop objective design standards that allow for ministerial approvals for mixed-use residential projects and development standards that will facilitate achieving specified maximum densities allowed in the mixed-use zone.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 8/27/2025 | 6th Cycle | Completed | <p>Included within 2025 Comprehensive Zoning Code Update.</p>                                                                                                                                                                                                                                        | Units | 100 | <p><a href="https://www.irwindaleca.gov/DocumentCenter/View/12306/Final-ZC-Adopted-May-12-2025-02182026-USE-THIS-VERSION?bidId=">https://www.irwindaleca.gov/DocumentCenter/View/12306/Final-ZC-Adopted-May-12-2025-02182026-USE-THIS-VERSION?bidId=</a></p>                                                                                                                                                                                                                                                                       |
| <p><b>6th Cycle Program 8: Rezone Targeted Housing Sites. Apply an affordable housing overlay on sites identified in the Housing Sites Inventory and provide for by-right approval for projects with at least 20% affordable units. (Affirmatively Furthering Fair Housing) (Incorporates 5th Cycle Programs 6, 14, and 18).</b></p>                                                                                                                                                                                                                                                                                                                                             | <p>Modify IMC to make more by right/ministerial approvals and remove governmental restraints to housing production. Ensure adequate sites to accommodate 6<sup>th</sup> Cycle RHNA with at least a 25% overall buffer, including sites to accommodate at least 46 lower-income units, 20 moderate-income units, and 58 above moderate-income units, not including existing sites that could be developed with ADUs and existing vacant single-family lots. Required rezonings will address all by right requirements of Government Code Section 65583.2, subdivisions (h) and (i) and will include minimum and maximum residential densities and appropriate development standards to facilitate achieving maximum densities.</p> | 8/27/2025 | 6th Cycle | Completed | <p>Housing sites rezoned and residential overlays approved during 2025 Zoning Code Update.</p>                                                                                                                                                                                                       | Units | 100 | <p><a href="https://www.irwindaleca.gov/DocumentCenter/View/12306/Final-ZC-Adopted-May-12-2025-02182026-USE-THIS-VERSION?bidId=">https://www.irwindaleca.gov/DocumentCenter/View/12306/Final-ZC-Adopted-May-12-2025-02182026-USE-THIS-VERSION?bidId=</a></p>                                                                                                                                                                                                                                                                       |

|                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                      |            |           |             |                                                                                                                                                                                       |            |     |                                                                                               |
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| <b>6th Cycle Program 9:<br/>Monitor Housing Sites for No Net Loss</b>                                                                                                                                                         | On an ongoing basis, monitor development of housing element sites to support meeting the RHNA. Performance evaluation to fully accommodate the RHNA. If deficit, then initiate program to provide for additional sites to fully accommodate the remaining RHNA within six months.                                                                                                                                                                    | 12/31/2026 | 6th Cycle | Continuous  | City is continuously looking into properties that could facilitate new housing development.                                                                                           | Other      | 50  | None.                                                                                         |
| <b>6th Cycle Program 10:<br/>Arrow Hwy Commercial Corridor Specific Plan. Adopt new Specific Plan with potential mixed use and/or housing development.</b>                                                                    | Create a Specific Plan to include 20% affordable housing units.                                                                                                                                                                                                                                                                                                                                                                                      | 7/1/2028   | 6th Cycle | In Progress | the RFP for this Specific Plan was just recently prepared, consultant work has not yet started.                                                                                       | Other      | 0   | None.                                                                                         |
| <b>6th Cycle Program 11:<br/>General Plan Consistency (Incorporates 5th Cycle Program 13)</b>                                                                                                                                 | Amend zoning and general plan designations to be consistent with each other, decrease non-conformity, and allow residents to take advantage of housing legislation to increase housing stock in the city.                                                                                                                                                                                                                                            | 12/31/2029 | 6th Cycle | Continuous  | City staff continuously works towards remediation of inconsistencies between zoning and general plan designations.                                                                    | Other      | 100 | None.                                                                                         |
| <b>6th Cycle Program 12:<br/>Facilitate housing development on large sites</b>                                                                                                                                                | Engage the owner of the Reliance II site in discussions about the best location within the site for a residential overlay and work with the owner to process a subdivision or lot-line adjustment to establish a parcel smaller than ten acres in size that will facilitate affordable housing development. Encourage the owner to pursue affordable housing development by facilitating conversations with potential affordable housing developers. | 12/31/2029 | 6th Cycle | In Progress | Reliance II is now known as Irwindale Business Center North (IBCN), and a residential overlay has been approved for the site. no housing development on large sites have started yet. | Other      | 0   | None.                                                                                         |
| <b>6th Cycle Program 13:<br/>Leverage Allen Street Site for Affordable Housing Resources</b>                                                                                                                                  | Secure a development partner for Allen Street site and direct disposition proceeds to Affordable Housing Fund                                                                                                                                                                                                                                                                                                                                        | 6/1/2027   | 6th Cycle | In Progress | Housing Authority staff is working on securing a development partner for this property.                                                                                               | Households | 0   | None.                                                                                         |
| <b>6th Cycle Program 14:<br/>Create an affordable housing linkage fee program to generate local funds to support affordable housing, including, but not limited to down payment assistance</b>                                | Provide an assistance fund for qualified affordable housing participants; Affordable Housing Fund monies to assist at least one affordable housing project with at least eight units affordable to lower-income households during the Planning Period.                                                                                                                                                                                               | 11/1/2023  | 6th Cycle | Continuous  | Linkage fee in place.                                                                                                                                                                 | Units      | 100 | <a href="https://www.irwindaleca.gov/137/Housing">https://www.irwindaleca.gov/137/Housing</a> |
| <b>6th Cycle Program 15:<br/>Tenant-based Rental Assistance Programs for Extremely Low Income Households. Include SFR and ADUs with vouchers. (Affirmatively Furthering Fair Housing) (Incorporates 5th Cycle Program 15)</b> | Create outreach information to provide owners regarding renting to Section 8 recipients. Include explanation on what Section 8 is. Create interest list. Create waiting list for Section 8 vouchers.                                                                                                                                                                                                                                                 | 12/31/2029 | 6th Cycle | In Progress | City is in process of providing flyers with information about housing to the public.                                                                                                  | Other      | 0   | None.                                                                                         |

|                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                           |            |           |                 |                                                                                                                                                                                                                                        |            |     |                                                                                                                                                                                                                                                       |
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| <b>6th Cycle Program 16: Affordable ADU Incentive Program (Affirmatively Furthering Fair Housing) (Incorporates 5th Cycle Program 8)</b>                                | Utilize Affordable Housing Fund monies to create reduced fee program to incentivize creation of at least four ADUs affordable to very low- or low-income households. Link back to Program 15.                                                                                                                                                                                                                                                             | 2/28/2026  | 6th Cycle | In Progress     | ADU construction has been steady, however City-backed construction has not occurred. Working with Housing Authority to create a program for affordable ADU creation. HA Staff has conducted ongoing meeting with Habitat for Humanity. | Households | 0   | None.                                                                                                                                                                                                                                                 |
| <b>6th Cycle Program 17: Create ADU Templates and Track and Monitor Accessory Dwelling Units (Affirmatively Furthering Fair Housing)</b>                                | Streamline and facilitate the development of ADUs by creating preapproved templates for ADU plans. Community outreach once template and application streamline are in place.                                                                                                                                                                                                                                                                              | 7/1/2026   | 6th Cycle | In Progress     | Standards for ADUs can be found in the Zoning code. Templates have not been created yet. Form for tracking ADU income status has been completed.                                                                                       | Units      | 0   | None.                                                                                                                                                                                                                                                 |
| <b>6th Cycle Program 18: State Action Ordinances</b>                                                                                                                    | Create new IMC chapter that references and incorporates future updates to State requirements, to streamline Municipal Code modifications                                                                                                                                                                                                                                                                                                                  | 8/27/2025  | 6th Cycle | Completed       | Completed withj the 2025 Zoning Code Update, updated as required.                                                                                                                                                                      | Other      | 100 | <a href="https://www.irwindaleca.gov/DocumentCenter/View/12306/Final-ZC-Adopted-May-12-2025-02182026-USE-THIS-VERSION?bidId=">https://www.irwindaleca.gov/DocumentCenter/View/12306/Final-ZC-Adopted-May-12-2025-02182026-USE-THIS-VERSION?bidId=</a> |
| <b>6th Cycle Program 19: Senior Housing opportunities</b>                                                                                                               | Actively pursue senior housing opportunities to create at least six new housing units for lower-income seniors, including developer partnership to provide funding for a senior housing.                                                                                                                                                                                                                                                                  | 12/31/2029 | 6th Cycle | In Progress     | Property purchased for prospective senior housing. HA partnered with SGVCOG.                                                                                                                                                           | Units      | 0   | None.                                                                                                                                                                                                                                                 |
| <b>6th Cycle Program 20: Housing Opportunities for Persons Living with Disabilities. Ensure equitable housing in the community (Affirmatively Further Fair Housing)</b> | Coordinate with relevant organizations to publicize information on resources. Pursue Private/County/State funds for supportive housing in affordable housing projects. Amend the Code regarding reasonable accommodations.                                                                                                                                                                                                                                | 12/31/2029 | 6th Cycle | Not Yet Started | this program has not yet started.                                                                                                                                                                                                      | Other      | 0   | None.                                                                                                                                                                                                                                                 |
| <b>6th Cycle Program 21: Fair Housing Program/Outreach (Affirmatively Furthering Fair Housing) (Incorporates 5th Cycle Program 16)</b>                                  | Conduct outreach campaigns two times during the Planning Period by mailing multilingual flyers to all Irwindale residential addresses and in conjunction with business license renewals, encourage businesses to distribute flyers to employees. For local affordable housing programs, require no more than 36 months of continuous residency to qualify for a local resident preference and otherwise comply with all fair housing laws, as applicable. | 12/31/2027 | 6th Cycle | Not Yet Started | this program has not yet started.                                                                                                                                                                                                      | Other      | 0   | None.                                                                                                                                                                                                                                                 |
| <b>6th Cycle Program 22: Provide a variety of housing types per SB 330 and SB 35 for streamlined ministerial approval process.</b>                                      | Establish objective development standards and a preliminary application process for qualifying affordable housing projects                                                                                                                                                                                                                                                                                                                                | 8/27/2025  | 6th Cycle | Completed       | Development Standards are available, preliminary review of projects is also available.                                                                                                                                                 | Other      | 100 | <a href="https://www.irwindaleca.gov/DocumentCenter/View/12306/Final-ZC-Adopted-May-12-2025-02182026-USE-THIS-VERSION?bidId=">https://www.irwindaleca.gov/DocumentCenter/View/12306/Final-ZC-Adopted-May-12-2025-02182026-USE-THIS-VERSION?bidId=</a> |
| <b>6th Cycle Program 23: Workforce Housing Development</b>                                                                                                              | Create a definition for Workforce Housing and income level. Through Government bonds, acquire at least eight market-rate apartments to convert to affordable units for middle income households earning 80% to 120% AMI. Join CSDA                                                                                                                                                                                                                        | 12/31/2029 | 6th Cycle | In Progress     | Definition and income established in 2025 Zoning Code Update, apartments not yet acquired.                                                                                                                                             | Households | 25  | <a href="https://www.irwindaleca.gov/DocumentCenter/View/12306/Final-ZC-Adopted-May-12-2025-02182026-USE-THIS-VERSION?bidId=">https://www.irwindaleca.gov/DocumentCenter/View/12306/Final-ZC-Adopted-May-12-2025-02182026-USE-THIS-VERSION?bidId=</a> |

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| <b>6th Cycle Program 24:<br/>Affordable Housing<br/>Development Assistance<br/>and Implementation Guide</b>                                                                                           | Create a pamphlet and webpage including resources available and general information about affordable housing assistance and its implementation.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 12/31/2029 | 6th Cycle | In Progress     | The City is working on having a comprehensive array of handouts for the public. | Other   | 75 | <a href="https://www.irwindaleca.gov/137/Housing">https://www.irwindaleca.gov/137/Housing</a>           |
| <b>6th Cycle Program 25:<br/>Provide housing and reasonable accommodations for seniors and persons with disabilities (Affirmatively Furthering Fair Housing) (Incorporates 5th Cycle Program 16a)</b> | Subsidize at least eight units of senior housing during the Planning Period. Update four units for ADA compliance. Provide reasonable accommodations on an ongoing basis.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 12/31/2029 | 6th Cycle | Not Yet Started | this program has not yet started.                                               | Persons | 0  | None.                                                                                                   |
| <b>6th Cycle Program 26:<br/>Homeless Service Strategy</b>                                                                                                                                            | Implement City's Homeless Plan. Coordinate with the SGVCOG and LAHSA. Assist at least four persons during the Housing Element Planning Period.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 12/31/2029 | 6th Cycle | In Progress     | City partners with LA CADA for outreach services on a weekly basis.             | Persons | 0  | <a href="https://www.irwindaleca.gov/604/Housing-Laws">https://www.irwindaleca.gov/604/Housing-Laws</a> |
| <b>6th Cycle Program 27:<br/>Mixed-Use Zoning for By-Right Emergency Shelters</b>                                                                                                                     | Incorporate mixed-use zoning in new Arrow Highway Specific Plan (see Program #10) to accommodate both residential uses and emergency shelters.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 7/1/2028   | 6th Cycle | Not Yet Started | this program has not yet started.                                               | Other   | 0  | None.                                                                                                   |
| <b>6th Cycle Program 28:<br/>Place-Based Strategies for Neighborhood Improvement</b>                                                                                                                  | Implement various place-based actions for community health and well-being, as detailed in the Environmental Justice Element, such as EJ1.C (grant funding to implement air pollution mitigation in residential areas), EJ4.D (install "no idling" signs in residential areas), EJ5.A (regional coordination data-driven investments to promote safe and sanitary housing), EJ5.E (information on funding and assistance for home efficiency), EJ5.G (renter home maintenance and improvement assistance), EJ5.H (rental housing inspection), EJ5.I (home weatherproofing grants), EJ5.K (residential mold abatement grants), EJ5.M (anti-displacement, EJ5.N (neighborhood quality of life amenities), EJ6.O (pedestrian-friendly infrastructure), EJ6.U (expand tree canopy), . Undertake at least four capital improvement projects in residential areas citywide that implement place-based improvement strategies, citywide during the planning period. | 12/31/2029 | 6th Cycle | In Progress     | EJ Element approved and in General Plan, CIP not yet started.                   | Other   | 0  | None.                                                                                                   |
| <b>6th Cycle Program 29:<br/>Grants for Green appliances, solar, sustainability/Energy Conservation (Incorporates 5th Cycle Programs 9 and 10)</b>                                                    | Assist 5 lower- income households.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 12/31/2029 | 6th Cycle | In Progress     | City is looking for grant funding to assist 5 households.                       | Other   | 0  | None.                                                                                                   |







|                  |           |                         |
|------------------|-----------|-------------------------|
| Jurisdiction     | Irwindale |                         |
| Reporting Period | 2025      | (Jan. 1 - Dec. 31)      |
| Planning Period  | 6th Cycle | 10/15/2021 - 10/15/2029 |

ANNUAL ELEMENT PROGRESS REPORT

Housing Element Implementation

Note: "+" indicates an optional field

Cells in grey contain auto-calculation formulas

| Table F                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                             |                              |                         |                          |                                                                                                                                                                                                                                                                             |                              |                         |                          |                                                                                                                                                                                                                                                                                                   |
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| 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 <sup>+</sup><br>Listed for Informational Purposes Only |                              |                         |                          | Units that Count Towards RHNA <sup>+</sup><br>Note - Because the statutory requirements severely limit what can be counted, please contact HCD at <a href="mailto:apr@hcd.ca.gov">apr@hcd.ca.gov</a> and we will unlock the form which enable you to populate these fields. |                              |                         |                          | The description should adequately document how each unit complies with subsection (c) of Government Code Section 65583.1 <sup>+</sup> . For detailed reporting requirements, see the <a href="https://www.hcd.ca.gov/community-development/docs/adequate-sites-checklist.pdf">chcklist here</a> : |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Extremely Low-Income <sup>+</sup>                                                           | Very Low-Income <sup>+</sup> | Low-Income <sup>+</sup> | TOTAL UNITS <sup>+</sup> | Extremely Low-Income <sup>+</sup>                                                                                                                                                                                                                                           | Very Low-Income <sup>+</sup> | Low-Income <sup>+</sup> | TOTAL UNITS <sup>+</sup> |                                                                                                                                                                                                                                                                                                   |
| Rehabilitation Activity                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                             |                              |                         |                          |                                                                                                                                                                                                                                                                             |                              |                         |                          |                                                                                                                                                                                                                                                                                                   |
| Preservation of Units At-Risk                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                             |                              |                         |                          |                                                                                                                                                                                                                                                                             |                              |                         |                          |                                                                                                                                                                                                                                                                                                   |
| Acquisition of Units                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                             |                              | 1                       | 1                        |                                                                                                                                                                                                                                                                             |                              |                         |                          |                                                                                                                                                                                                                                                                                                   |
| Mobilehome Park Preservation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                             |                              |                         |                          |                                                                                                                                                                                                                                                                             |                              |                         |                          |                                                                                                                                                                                                                                                                                                   |
| Total Units by Income                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                             |                              | 1                       | 1                        |                                                                                                                                                                                                                                                                             |                              |                         |                          |                                                                                                                                                                                                                                                                                                   |



# ANNUAL ELEMENT PROGRESS REPORT

## Housing Element Implementation

### Above Moderate Income Units Converted to M

allocation, the planning agency may include the number of units in an ex  
for the unit. Before adding information to this table, please ensure h

| Unit Types                           |                                 |                    |                                        |                                               |
|--------------------------------------|---------------------------------|--------------------|----------------------------------------|-----------------------------------------------|
| 2                                    |                                 | 3                  |                                        |                                               |
| Local<br>Jurisdiction<br>Tracking ID | Unit<br>Category<br>(2 to 4,5+) | Tenure<br>R=Renter | Very Low-<br>Income Deed<br>Restricted | Very Low-<br>Income<br>Non Deed<br>Restricted |
|                                      |                                 |                    | 0                                      | 0                                             |
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Note: "+" indicates an optional field

Cells in grey contain auto-calculation formulas

**Table F2**  
**oderate Income Pursuant to Government Code section 65400.2**

isting multifamily building that were converted to deed-restricted rental housing for moderate-in  
ousing developments meet the requirements described in Government Code 65400.2(b).

**Affordability by Household Incomes After Conversion**

| 4                              |                                       |                                        |                                               |                              |
|--------------------------------|---------------------------------------|----------------------------------------|-----------------------------------------------|------------------------------|
| Low- Income Deed<br>Restricted | Low- Income<br>Non Deed<br>Restricted | Moderate-<br>Income Deed<br>Restricted | Moderate-<br>Income Non<br>Deed<br>Restricted | Above<br>Moderate-<br>Income |
| 0                              | 0                                     | 0                                      | 0                                             | 0                            |
|                                |                                       |                                        |                                               |                              |
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|                                |                                       |                                        |                                               |                              |

income households by the imposition of affordability covenants and restrictions

[illegible]

|                  |                                   |                                                                                                                                                                                                                                                                                                                                        |                                                 |
|------------------|-----------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------|
| Jurisdiction     | Irwindale                         | <p>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 period.</p> <p><b>ANNUAL ELEMENT PROGRESS REPORT</b></p> <p><b>Housing Element Implementation</b></p> | <p>Note: "+" indicates an optional field</p>    |
| Reporting Period | 2025 (Jan. 1 - Dec. 31)           |                                                                                                                                                                                                                                                                                                                                        | Cells in grey contain auto-calculation formulas |
| Period           | 6th Cycle 10/15/2021 - 10/15/2029 |                                                                                                                                                                                                                                                                                                                                        |                                                 |

[illegible]





|                                                                                                          |                                                                                                     |
|----------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|
| <p><b>ble must contain an inventory</b></p> <p><b>s/excess lands the reporting</b></p> <p><b>wns</b></p> | <p>Note: "+" indicates an optional field</p> <p>Cells in grey contain auto-calculation formulas</p> |
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|                                                                                      |                                                                                                      |
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| <p><b>ble must contain an inventory<br/>s/excess lands the reporting<br/>wns</b></p> | <p>Note: "+" indicates an optional field<br/>Cells in grey contain auto-calculation<br/>formulas</p> |
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## GRESS REPORT

### Implementation

**plus Sites**

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|                  |           |                         |
|------------------|-----------|-------------------------|
| Jurisdiction     | Irwindale |                         |
| Reporting Period | 2025      | (Jan. 1 - Dec. 31)      |
| Planning Period  | 6th Cycle | 10/15/2021 - 10/15/2029 |

NOTE: STUDENT HOUSING WITH DENSITY BONUS ONLY. This table only needs to be completed if there were student housing projects WITH a density bonus approved pursuant to Government Code 65915(b)(1)(F)

ANNUAL ELEMENT PROGRESS REPORT

Housing Element Implementation

|              |
|--------------|
| Note:        |
| Cells in gre |

| Table J                                                                                                                                                            |                |                           |                                             |                                      |      |                                        |                                     |                            |                                |                                 |                                     |                       |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|---------------------------|---------------------------------------------|--------------------------------------|------|----------------------------------------|-------------------------------------|----------------------------|--------------------------------|---------------------------------|-------------------------------------|-----------------------|
| Student housing development for lower income students for which was granted a density bonus pursuant to subparagraph (F) of paragraph (1) of subdivision (b) of Se |                |                           |                                             |                                      |      |                                        |                                     |                            |                                |                                 |                                     |                       |
| Project Identifier                                                                                                                                                 |                |                           |                                             | Project Type                         | Date | Units (Beds/Student Capacity) Approved |                                     |                            |                                |                                 |                                     |                       |
| 1                                                                                                                                                                  |                |                           |                                             | 2                                    | 3    | 4                                      |                                     |                            |                                |                                 |                                     |                       |
| APN                                                                                                                                                                | Street Address | Project Name <sup>+</sup> | Local Jurisdiction Tracking ID <sup>+</sup> | Unit Category (SH - Student Housing) | Date | 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 |
| Summary Row: Start Data Entry Below                                                                                                                                |                |                           |                                             |                                      |      |                                        |                                     |                            |                                |                                 |                                     |                       |
|                                                                                                                                                                    |                |                           |                                             |                                      |      |                                        |                                     |                            |                                |                                 |                                     |                       |
|                                                                                                                                                                    |                |                           |                                             |                                      |      |                                        |                                     |                            |                                |                                 |                                     |                       |
|                                                                                                                                                                    |                |                           |                                             |                                      |      |                                        |                                     |                            |                                |                                 |                                     |                       |
|                                                                                                                                                                    |                |                           |                                             |                                      |      |                                        |                                     |                            |                                |                                 |                                     |                       |
|                                                                                                                                                                    |                |                           |                                             |                                      |      |                                        |                                     |                            |                                |                                 |                                     |                       |
|                                                                                                                                                                    |                |                           |                                             |                                      |      |                                        |                                     |                            |                                |                                 |                                     |                       |
|                                                                                                                                                                    |                |                           |                                             |                                      |      |                                        |                                     |                            |                                |                                 |                                     |                       |
|                                                                                                                                                                    |                |                           |                                             |                                      |      |                                        |                                     |                            |                                |                                 |                                     |                       |
|                                                                                                                                                                    |                |                           |                                             |                                      |      |                                        |                                     |                            |                                |                                 |                                     |                       |
|                                                                                                                                                                    |                |                           |                                             |                                      |      |                                        |                                     |                            |                                |                                 |                                     |                       |
|                                                                                                                                                                    |                |                           |                                             |                                      |      |                                        |                                     |                            |                                |                                 |                                     |                       |



IAL ELEMENT PROGR

| Table K                              |
|--------------------------------------|
| Tenant Preference                    |
| ce the local government maintains v  |
| g a tenant preference are required   |
| more than 90 days after the ordinanc |



[ww2.irwindaleca.gov/WebLink/DocVie](http://ww2.irwindaleca.gov/WebLink/DocVie)

## RESS REPORT

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### **e Policy**

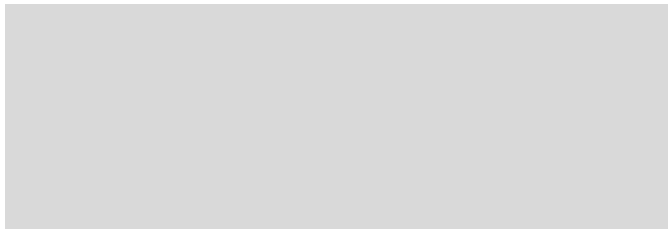
When the jurisdiction submits their annual progress report on housing to create a webpage on their internet website containing authorizing ce becomes operational.

ew.aspx?id=461310&dbid=0&repo=Cityoflrwindale&cr=1

|  |
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g approvals and production, per Government  
local ordinance and supporting materials, no





needs to be completed with any sites within that were newly added to a National, State, or historic places within the reporting year. If

## PROGRESS REPORT

### ent Implementation

**able L**

## al Resources

[illegible]



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

## Notes

## Notes

4

## Notes

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|                       |           |
|-----------------------|-----------|
| <b>Jurisdiction</b>   | Irwindale |
| <b>Reporting Year</b> | 2025      |

*Please update the status of the proposed uses listed in*

|                                             |                          |
|---------------------------------------------|--------------------------|
| <b>Total Award Amount</b>                   | \$                       |
|                                             |                          |
| <b>Task</b>                                 | <b>\$ Amount Awarded</b> |
| Rezone to Permit By-Right Housing           | \$0.00                   |
| Amend Zoning Code/Zoning Map                | \$26,488.17              |
| Public outreach                             | \$7,640.51               |
| Adoption hearings                           | \$12,582.50              |
| Infrastructure study for infill residential | \$0.00                   |
| Existing infrastructure analysis/survey     | \$8,347.60               |
| Analyze new infrastructure improvements     | \$0.00                   |
| Electronic Permitting System                | \$0.00                   |
| Purchase permitting software/hardware       | \$8,151.22               |
| Training for staff                          | \$1,790.00               |
|                                             |                          |
| <b>The City of Irwindale</b>                |                          |

### Summary of entitlements, building permits, and certific

|                    |  |
|--------------------|--|
| Completed Entirely |  |
| In Progress        |  |
| Acutely Low        |  |
| Extremely Low      |  |
| Very Low           |  |
| Low                |  |

|                |
|----------------|
| Moderate       |
| Above Moderate |
| Total Units    |

|                             |
|-----------------------------|
| <b>Building Performance</b> |
| <b>Indicator</b>            |
| Acutely Low                 |
| Extremely Low               |
| Very Low                    |
| Low                         |
| Moderate                    |
| Above Moderate              |
| Total Units                 |

|                                 |
|---------------------------------|
| <b>Certificate of Occupancy</b> |
| <b>Indicator</b>                |
| Acutely Low                     |
| Extremely Low                   |
| Very Low                        |
| Low                             |
| Moderate                        |
| Above Moderate                  |
| Total Units                     |

|                    |
|--------------------|
|                    |
| (Jan. 1 - Dec. 31) |

# ANNUAL ELEMENT PROG

## Local Early Action Planning

### (CCR Title 25 §6

n the entity's application for funding and the corresponding impact on housing within the region

|           |             |
|-----------|-------------|
| 65,000.00 | Total award |
|-----------|-------------|

| \$ Cumulative Reimbursement Requested |  |
|---------------------------------------|--|
| \$0.00                                |  |
| \$26,488.17                           |  |
| \$7,640.51                            |  |
| \$12,582.50                           |  |
| \$0.00                                |  |
| \$8,347.60                            |  |
| \$0.00                                |  |
| \$0.00                                |  |
| \$0.00                                |  |
| \$0.00                                |  |
| \$0.00                                |  |
|                                       |  |

ale was notified on August 15, 2025, by the Department of Housing and Community Development that the (

ates of occupancy (auto-populated from Table A2)

| lement Issued by Affordability Summary |              |
|----------------------------------------|--------------|
| come Level                             | Current Year |
| Deed Restricted                        | 0            |
| Non-Deed Restricted                    | 0            |
| Deed Restricted                        | 0            |
| Non-Deed Restricted                    | 0            |
| Deed Restricted                        | 0            |
| Non-Deed Restricted                    | 0            |
| Deed Restricted                        | 0            |
| Non-Deed Restricted                    | 0            |

|                     |          |
|---------------------|----------|
| Deed Restricted     | 0        |
| Non-Deed Restricted | 0        |
|                     | 0        |
|                     | <b>0</b> |

| Units Issued by Affordability Summary |              |
|---------------------------------------|--------------|
| Income Level                          | Current Year |
| Deed Restricted                       | 0            |
| Non-Deed Restricted                   | 0            |
| Deed Restricted                       | 0            |
| Non-Deed Restricted                   | 0            |
| Deed Restricted                       | 0            |
| Non-Deed Restricted                   | 0            |
| Deed Restricted                       | 0            |
| Non-Deed Restricted                   | 0            |
| Deed Restricted                       | 0            |
| Non-Deed Restricted                   | 0            |
|                                       | 0            |
|                                       | <b>0</b>     |

| Occupancy Issued by Affordability Summary |              |
|-------------------------------------------|--------------|
| Income Level                              | Current Year |
| Deed Restricted                           | 0            |
| Non-Deed Restricted                       | 0            |
| Deed Restricted                           | 0            |
| Non-Deed Restricted                       | 0            |
| Deed Restricted                           | 0            |
| Non-Deed Restricted                       | 0            |
| Deed Restricted                           | 0            |
| Non-Deed Restricted                       | 0            |
| Deed Restricted                           | 0            |
| Non-Deed Restricted                       | 0            |
|                                           | 0            |
|                                           | <b>0</b>     |

## RESS REPORT (LEAP) Reporting (202)

or jurisdiction, as applicable, categorized based on the eligible uses specified in Sect  
amount is auto-populated based on amounts entered in rows 15-26.

| Task Status                     | Other Funding |
|---------------------------------|---------------|
| Other (Please Specify in Notes) | Other         |
| Completed                       | Other         |
| Completed                       | Other         |
| Completed                       | Other         |
| Other (Please Specify in Notes) | Other         |
| Completed                       | Other         |
| Other (Please Specify in Notes) | Other         |
| Other (Please Specify in Notes) | Other         |
| Completed                       | Other         |
| Completed                       | Other         |
|                                 |               |

**City completed all requirements after submitting the close out report and the grant was officially**

---

*ion 50515.02 or 50515.03, as applicable.*

| Notes                                   |
|-----------------------------------------|
| Tasked was removed                      |
| 01/29/25 received payment \$26,488.17   |
| 01/29/25 received payment \$12,582.50   |
| 01/29/25 received payment \$7,640.51    |
| Tasked was removed                      |
| 8/9/22 received payment of \$8,347.60   |
| Tasked was removed                      |
| Tasked was removed                      |
| 04/15/24 received payment of \$8,151.22 |
| 04/15/24 received payment of \$1,790    |
|                                         |
| <b>closed.</b>                          |

*City of*  
**IRWINDALE**  
**AGENDA REPORT**

---

Date: March 25, 2026  
To: Honorable Mayor and Members of the City Council  
From: Julian A. Miranda, City Manager  
Issue: Lease of City's Water Production Rights for FY2025/2026

---

**City Manager's Recommendation:**

Approve and authorize the City Manager to sign the second extension for the Temporary Assignment or Lease of Water Rights with Valley County Water District for Fiscal Year 2025/2026.

**Administrative Action:**

**Submitted by:**

Elizabeth Rodriguez, Public Services Director



**Prepared by:**

Aundrea Butler, Management Analyst



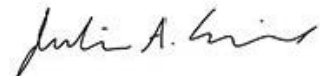
**Reviewed by:**

Kambiz Borhani, Finance Director / City Treasurer



**Approved by:**

Julian A. Miranda, City Manager



**Background and Analysis:**

The City of Irwindale ("City") does not currently require its 285.38 acre-feet of water production rights. Accordingly, the City has periodically solicited competitive bids and awarded leases for these rights to qualified water companies offering the highest responsible bid.



Most recently, on February 8, 2024, staff issued a Notice to Bid to the following six water companies:

|                                      |                                     |
|--------------------------------------|-------------------------------------|
| 1. California Domestic Water Company | 4. San Gabriel Valley Water Company |
| 2. City of Azusa Light & Water       | 5. Valley County Water District     |
| 3. City of Arcadia                   | 6. Valley View Mutual Water Co.     |

On March 4, 2024, staff received two bid proposals from the following water companies:

| Water Companies                  | Price Per AF | Total Amount of Lease |
|----------------------------------|--------------|-----------------------|
| Valley County Water District     | \$916.00     | \$261,408.08          |
| San Gabriel Valley Water Company | \$905.40     | \$258,383.05          |

Valley County Water District offered to pay 91.05% of \$1,006 per acre-feet, which was the cost that the Main San Gabriel Basin Watermaster (“Watermaster”) charges for cyclic storage purchases to offset replacement water obligations for FY 2023/2024. At the March 13, 2024 City Council Meeting, City Council approved and authorized the City Manager to enter into a one -year lease for the temporary assignment of the City’s water production rights for FY 2023/2024 with Valley County Water District with the option of two (2), one-year extensions.

The first of the two extensions was approved by City Council at the March 12, 2025 City Council meeting. Valley County Water District paid the same rate of \$916 per acre feet for a total of \$261,408.08.

On March 11, 2026, the city received a letter from Valley County Water District requesting to extend the lease for FY 2025/2026 at the rate of \$981 per acre-feet for a total of \$279,957.78. This is the second of the two (2), twelve-month extensions. Staff recommends the temporary water lease be extended to Valley County Water District.

The Second Extension to the Lease of Water Rights form is attached and subject to approval by the City Attorney.

Adoption of this lease approves and sets forth the terms of the water production rights lease, and is exempt from the California Environmental Quality Act (“CEQA”) under Section 15061(b)(1) of the CEQA Guidelines, which provides that a project is exempt by CEQA if the project is exempt by Statute (see e.g. Article 18, commencing with Section 15260). Per Section 15282 (u) of the CEQA Guidelines, the lease of water rights is exempt as set forth in Section 1729 of the Water Code. Therefore, adoption of this lease is not subject to CEQA.

#### **Fiscal Impact:**

The one-year lease of the City’s water production rights will result in \$279,957.78 in revenues to the City’s General Fund for Fiscal Year 2025/2026.

**Attachments:**

|    |                                      |
|----|--------------------------------------|
| 1. | VCWD Extension Letter                |
| 2. | Temporary Lease of Water Rights Form |



5121 Lante Street  
Baldwin Park, CA 91706

(626) 338-7301 Office  
(626) 814-2973 Fax

[www.vcwd.org](http://www.vcwd.org)

March 11, 2026

Ms. Elizabeth Rodriguez  
City of Irwindale  
5050 N Irwindale. Ave  
Irwindale, CA 91706

Ms. Rodriguez,

This letter confirms Valley County Water District ("District") intent to extend our lease of 285.38 acre-feet of 2025-2026 water production rights owned by the City of Irwindale in the Main San Gabriel Basin for the amount of \$279,957.78, which represents \$981.00 per acre-foot.

The District agrees to make payment of the Total Amount of Lease within (30) days of the Main San Gabriel Basin Watermaster approval of the lease agreement.

If you have any questions regarding this lease extension, please contact me at (626) 338-7301 ext.201.

Sincerely,

Jose Martinez  
General Manager



Begin Inserting Second Page Text Here

**TEMPORARY ASSIGNMENT OR LEASE OF WATER RIGHT**

For a valuable consideration, receipt of which is hereby acknowledged, \_\_\_\_\_  
("Assignor") does hereby assign and transfer to \_\_\_\_\_, ("Assignee")  
commencing on \_\_\_\_\_ and terminating \_\_\_\_\_, on the following water right(s):

(Check following appropriate category)

- |                                                                      |                                                                                                                                                                |
|----------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <input type="checkbox"/> <u>Production Right</u> _____ AF            | <input type="checkbox"/> <u>Integrated Production Right</u> (consisting of _____ AF of "Prescriptive Pumping Component" and _____ AF of "Diversion Component") |
| <input type="checkbox"/> <u>Prescriptive Pumping Right</u> _____ AF  | <input type="checkbox"/> Carryover Right _____ AF                                                                                                              |
| <input type="checkbox"/> <u>Base Annual Diversion Right</u> _____ AF |                                                                                                                                                                |

adjudicated to Assignor or his predecessor in the Judgment in the case of "Upper San Gabriel Valley Municipal Water District, v. City of Alhambra, et al." Los Angeles Superior Court No. 924128.

Said assignment is made upon condition that:

- (1) Assignee shall exercise said right on behalf of Assignor for the period described hereinabove and the first water produced by Assignee from the Relevant Watershed of the Main San Gabriel Basin after the date hereof shall be that produced hereunder;
- (2) Assignee shall put all waters utilized pursuant to said transfer to reasonable beneficial use; and
- (3) Assignee shall pay all Watermaster assessments on account of the water production hereby assigned or leased.

DATED: \_\_\_\_\_

ASSIGNEE

ASSIGNOR

Signature

Signature

Name of Designee (of Assignee) to receive  
service of Processes and Notices:

Name of Designee (of Assignor) to receive  
service of Processes and Notices:

Address

Address

Tel. No.: \_\_\_\_\_

Tel. No.: \_\_\_\_\_

E-mail Address: \_\_\_\_\_

E-mail Address: \_\_\_\_\_

To be executed by both Assignee and Assignor and, if separately requested by Watermaster, be accompanied by a map of the service area where the water was used by Assignor and a map of the service area where the water is intended to be used by the Assignee.

(Have the appropriate individual(s) or corporate attached acknowledgments completed as part of the temporary transfer.)

A TRUE COPY HEREOF MUST BE FILED WITH WATERMASTER WITHIN 15 DAYS OF EXECUTION

(To be accompanied by completed "Stipulation Re Intervention After Judgment" if Assignee is not a party to the Judgment)

**CORPORATE ACKNOWLEDGMENT**

STATE OF CALIFORNIA            )§  
COUNTY OF LOS ANGELES        )

On this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, before me, the undersigned Notary Public, personally appeared \_\_\_\_\_  
\_\_\_\_\_ personally known to me  
\_\_\_\_\_ or, proved to me on the basis of satisfactory evidence to be the person(s) who executed the within Instrument as \_\_\_\_\_,  
or on behalf of the Corporation therein named, and acknowledged to me that the Corporation executed it.

WITNESS my hand and official seal.

Signature \_\_\_\_\_

\_\_\_\_\_  
Name (Typed or Printed)  
Notary Public in and for said  
County and State

(SEAL)

**INDIVIDUAL(S) ACKNOWLEDGMENT**

STATE OF CALIFORNIA            )§  
COUNTY OF LOS ANGELES        )

On this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, before me, the undersigned Notary Public, personally appeared \_\_\_\_\_,  
\_\_\_\_\_ personally known to me  
\_\_\_\_\_ or, proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) \_\_\_\_\_ subscribed to the within instrument and acknowledged to me that executed the same.

WITNESS my hand and official seal.

Signature \_\_\_\_\_

\_\_\_\_\_  
Name (Typed or Printed)  
Notary Public in and for said  
County and State

(SEAL)

*City of*  
**IRWINDALE**  
**AGENDA REPORT**

---

Date: March 25, 2026  
To: Honorable Mayor and Members of the City Council  
From: Julian A. Miranda, City Manager  
Issue: Approve the Purchase of a Bus and Waive Formal Bidding Procedure

---

**City Manager's Recommendation:**

**Adopt Resolution No. 2026-23-3734** entitled: "A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF IRWINDALE WAIVING THE FORMAL BIDDING PROCEDURES PURSUANT TO IRWINDALE MUNICIPAL CODE SECTION 3.44.080 (E), AUTHORIZING THE ISSUANCE OF A PURCHASE ORDER AND AUTHORIZING THE CITY MANAGER TO ENTER INTO A PURCHASE AGREEMENT FOR THE PURCHASE OF A FORD F-650 CHASSIS 32-PASSENGER BUS FOR IRWINDALE RECREATION".

**Administrative Action:**

**Submitted/Prepared by:**

Elizabeth Rodriguez, Public Services Director



**Reviewed by:**

Adrian R. Guerra, City Attorney

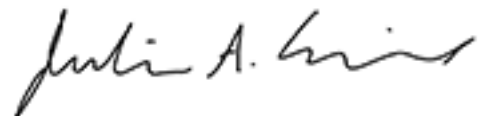


Kambiz Borhani, Finance Director / City Treasurer



**Approved by:**

Julian A. Miranda, City Manager



**Background and Analysis:**

The current 2003 El Dorado 24-passenger bus used by the Irwindale Recreation Department is over 23 years old and has been utilized to transport patrons to field trips, competitions, and other recreational programs.

The vehicle is currently out of service due to electrical issues, and staff have been unable to complete



repairs because several necessary replacement components are obsolete and no longer available. As a result, the department currently lacks a reliable vehicle to transport participants to scheduled programs and events.

To continue providing transportation services safely and efficiently, staff is requesting approval to purchase a Ford F-650 chassis 32-passenger bus (2026 model) equipped with a custom onboard restroom. The additional restroom feature would support longer-distance travel for recreation programs, including family, RockAbilities, and tots trips and youth competitions.

The purchase of a new bus will:

- Restore reliable transportation for Irwindale Recreation programs
- Improve passenger comfort and accessibility during longer trips
- Reduce ongoing maintenance costs associated with an aging vehicle
- Ensure compliance with current safety and operational standards

Staff recommends the purchase of a 2026 Ford F-650 Chassis 32-passenger Bus with a custom restroom to replace the existing 2003 vehicle and maintain the department's ability to provide transportation for community recreation programs.

Irwindale Municipal Code Section 3.44.080 (E) states that the city council can dispense with bidding when cooperative purchasing provides an advantage of large-scale buying may be obtained. Due to the purchasing power of a large entity, such as Sourcewell, local governments realize substantial discounts on purchases that apply to these contracts. The selection of Davey Coach Sales was made based on the quotes provided to staff and the award of contract 081325-DAV from Sourcewell on November 12, 2025, with an expiration date of November 13, 2029. For these reasons, waiving the formal bidding process is in the best interest of the city.

Upon approval by the City Council, a standard purchase agreement and purchase order will be prepared by the City's Purchasing Office and signed by the City Manager in order to complete the purchase of these vehicles.

The existing bus will be placed on the City's Surplus list, which will be presented to city council for approval of disposition on another date per the City's Property Transfer/Disposition of Surplus Equipment procedures.

**Fiscal Impact:**

Funding in the amount of \$300,000 was recently approved by City Council on February 25, 2026, during mid-year review under account number 01-57-577-44400-0000. The total cost for the 2026 Ford F650 Chassis 32-Passenger Bus is \$299,497.31, which includes a custom restroom and graphics for the sides, rear, and front of the bus.

**Attachments:**

|    |                                                   |
|----|---------------------------------------------------|
| 1. | 3-25-2026 Purchase of Recreation Bus - RESOLUTION |
| 2. | 3-25-2026 Purchase of Recreation Bus - QUOTE      |



## **RESOLUTION NO. 2026-23-3734**

### **A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF IRWINDALE WAIVING THE FORMAL BIDDING PROCEDURES PURSUANT TO IRWINDALE MUNICIPAL CODE SECTION 3.44.080 (E), AUTHORIZING THE ISSUANCE OF A PURCHASE ORDER AND AUTHORIZING THE CITY MANAGER TO ENTER INTO A PURCHASE AGREEMENT FOR THE PURCHASE OF A FORD F-650 CHASSIS 32-PASSENGER BUS FOR IRWINDALE RECREATION**

**WHEREAS**, the Irwindale Recreation has a 2003 El Dorado 24-passenger bus that is over 23 years old and has been utilized to transport patrons to field trips, competitions, and other recreational programs; and

**WHEREAS**, this bus is currently out of service due to electrical issues, and staff have been unable to complete repairs because several necessary replacement components are obsolete and no longer available; and

**WHEREAS**, staff is requesting approval to purchase a Ford F-650 chassis 32-passenger bus (2026 model) equipped with a custom onboard restroom. The additional restroom feature would support longer-distance travel for recreation programs, including family, RockAbilities, tots trips and youth competitions; and

**WHEREAS**, Irwindale Municipal Code Section 3.44.080 (E) states that the city council may dispense with bidding when, “through cooperative purchasing with the state, the county, and other public agencies, the advantages of large-scale buying may be obtained; and

**WHEREAS**, staff proposes to purchase the vehicles by a cooperative purchase through Sourcewell, a service cooperative created by the Minnesota legislature as a local unit of government (Minn. Const. art. XII, sec. 3); and

**WHEREAS**, education and government entities, as well as nonpublic schools and nonprofit organizations, may participate with Sourcewell as a participating agency for cooperative purchases; and

**WHEREAS**, the selection of National Auto Fleet Group was made based on its award of contract 060920-NAF from Sourcewell on August 3, 2020 and quotes obtained by staff; and

**WHEREAS**, the City Council now desires to dispense with formal bidding procedures pursuant to IMC section 3.44.080 (E), authorize the issuance of a purchase order to, and execution of a purchase agreement with, Davey Coach Sales for the purchase of a Ford F-650 chassis 32-passenger bus (2026 model).

**NOW, THEREFORE,** THE CITY COUNCIL OF THE CITY OF IRWINDALE  
HEREBY RESOLVES, DETERMINES, AND ORDERS AS FOLLOWS:

**SECTION 1.** The City Council hereby finds the above Recitals true and correct and incorporates them herein by this reference.

**SECTION 2.** The City Council of the City of Irwindale hereby finds that a cooperative purchase through Sourcewell, a service cooperative created by the Minnesota legislature as a local unit of government (Minn. Const. art. XII, sec. 3), is authorized pursuant to Irwindale Municipal Code Section 3.44.080 (E) due to the advantage of large-scale buying, including substantial discounts on the purchase price that may be obtained.

**SECTION 3.** The City Council of the City of Irwindale hereby waives the formal bidding process for the purchase a Ford F-650 chassis 32-passenger bus (2026 model) pursuant to Irwindale Municipal Code Section 3.44.080 (E), and authorizes the issuance of a purchase order for the same.

**SECTION 4.** The City Council of the City of Irwindale hereby authorizes the City Manager to enter into a purchase agreement with Davey Coach Sales, in the amount of \$299,497.31, for the purchase of a Ford F-650 chassis 32-passenger bus (2026 model). City staff are hereby authorized to take all reasonable steps necessary to carry out the intent of this Resolution.

**SECTION 5.** 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 any one or more sections, subsections, sentences, clauses, phrases, parts or portions thereof be declared invalid or unconstitutional.

**SECTION 6.** 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 25<sup>TH</sup> day of March 2026.

---

H. Manuel Ortiz, 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. 2026-23-3734 duly adopted by the City Council of the City of Irwindale, at a regular meeting held on the 25<sup>th</sup> day of March 2026, by the following vote:

AYES:       Councilmembers:

NOES:       Councilmembers:

ABSENT:    Councilmembers:

ABSTAIN:   Councilmembers:

---

Laura M. Nieto, MMC  
Chief Deputy City Clerk



# DAVEY COACH

7182 Reynolds Drive, Sedalia, CO 80135



|                       |                        |
|-----------------------|------------------------|
| <b>Sales Contact:</b> | Daniel Donaldson       |
| <b>Email:</b>         | DanielD@DaveyCoach.com |
| <b>Cell:</b>          | 213-268-2647           |
| <b>Office:</b>        | 303.683.9500           |
| <b>Fax:</b>           | 303.683.6008           |

|                |                                       |
|----------------|---------------------------------------|
| Date           | Wednesday, March 11, 2026             |
| Customer Name  | City of Irwindale - Sourcewell #28712 |
| Contact        | Elizabeth Rodriguez                   |
| Street Address | 5050 North Irwindale Ave              |
| City           | Irwindale                             |
| State          | CA                                    |
| Zip            | 91773                                 |
| Phone          | 626-430-2200                          |
| Email          | erodriguez@irwindaleca.gov            |

#### CHASSIS STANDARD FEATURES:

PAINT: OXFORD WHITE • ENGINE: 6.7L V8 • TRANSMISSION: 6 SPD AUTO • SHUTTLE BUS PREP PKG • CRUISE CONTROL • FRONT LICENSE PLATE • FRONT MANUAL DRIVER'S SEAT-GRAY CLOTH • RADIO: AM/FM/USB • DUAL HD BATTERIES • FUEL TANK: 55 GALLON • LIGHTS: DAYTIME RUNNING • SPEAKER - 4 CAB

#### BUS BODY STANDARD FEATURES:

HIGH LEVEL ENTERPRISES - STRATOS • WELDED STEEL CAGE • WELDED PERIMETER STEEL FLOOR FRAME SUPPORTED BY REINFORCED CROSSMEMBERS • RE-ROUTE EXHAUST TO DRIVER'S SIDE • ALUMINUM FENDER FLARES • DRIVE SHAFT GUARD • REAR MUD FLAPS • ONE PIECE IMPACT GUARD ROOF • PRESSURE LAMINATED ONE PIECE SIDEWALLS • STEEL REINFORCED FIBERGLASS REAR BUMPER • PERFORMMAX 500 PANEL WITH OVATION OVERLAY SUBFLOOR • SOLID FOAM WALL INSULATION • ONE PIECE COMPOSITE FRONT & REAR CAPS • FIXED GLASS SOLID WINDOWS • ENTRANCE DOOR - 36" ELECTRIC BI-FOLD DOOR (IN BODY DOOR) • LED STOP/TAI/TURN LIGHTS • RED REFLECTORS • LED RUNNING AND CLEARANCE LIGHTS PER FMVSS 108 • LED BACKUP LIGHTS & LED LICENSE PLATE LIGHTS • VELVAC MANUAL EXTERIOR MIRRORS (L & R) • OVERALL WHITE PAINT • NITROGEN TIRE INFLATION • AMPHENOL AND MOLEX CONNECTORS • DURABLE BRIGHT WHITE REINFORCED FIBERGLASS CEILING AND SIDEWALLS • ABS WHEEL WELL COVERS • MODESTY PANEL & ANGLED HAND RAIL AT LEFT OF ENTRANCE DOOR, GRAB BAR (36") AT RIGHT OF ENTRANCE DOOR • OPERATOR-FRIENDLY LIGHTED SWITCH PANEL • STATE OF THE ART ELECTRICAL PANEL WITH PRINTED CIRCUITRY • COLOR-CODED HIGH TEMP GXL WIRING HARNESS WITH POSITIVE-LOCK, WEATHERPROOF CONNECTORS • 3" ROUND LED CONVENIENCE LIGHTING IN CAB AND STEPWELL • 3" ROUND LED DOME LIGHTS • NOTE - SOME OPTIONAL EQUIPMENT WILL NEGATE THE USE OF STANDARD EQUIPMENT LISTED ABOVE

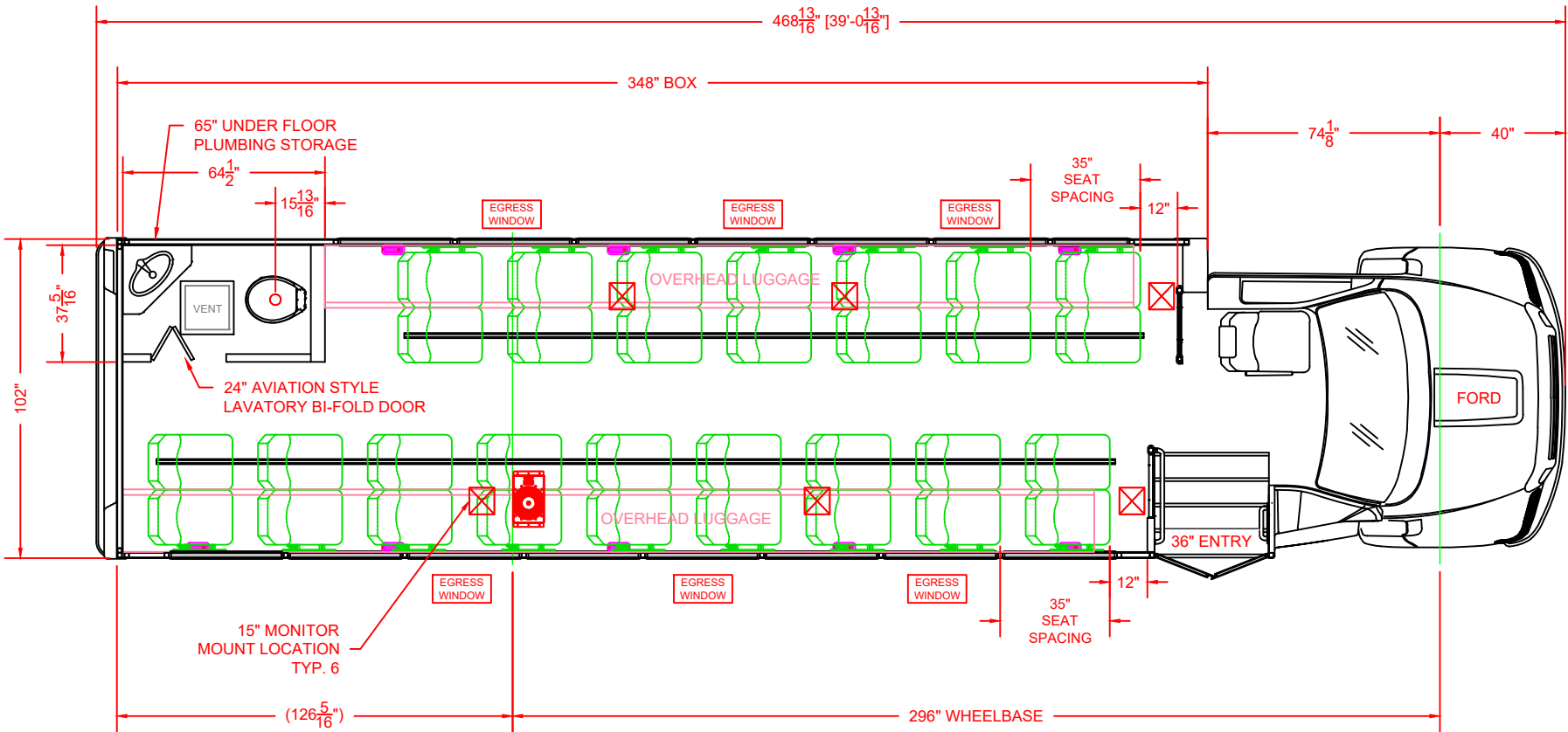
#### GENERAL OPTIONS:

|                      |                   |                    |              |
|----------------------|-------------------|--------------------|--------------|
| MODEL                | Stratos           | GRAPHICS COLOR     | NA           |
| INTERIOR TRIM COLOR  | Antimicrobial FRP | SEAT FABRIC        | Vinyl        |
| FLOOR COLOR          | Gerfloor Black    | PASSENGER CAPACITY | 32 Passenger |
| EXTERIOR BODY COLOR  | White             |                    |              |
| EXTERIOR SKIRT COLOR | White             |                    |              |

#### DESCRIPTION

|                                                                                                                                                                                      |                         |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|
| <b>Bus Model:</b>                                                                                                                                                                    |                         |
| <b>HLE COACH - FORD F650, Diesel or Gas Engine</b>                                                                                                                                   |                         |
| HLE-39: 296" WHEELBASE, 348" BOX BODY                                                                                                                                                |                         |
| <b>Warranty:</b>                                                                                                                                                                     |                         |
| HLE 5 YEAR / 100,000 MILE LIMITED WARRANTY                                                                                                                                           |                         |
| <b>Chassis:</b>                                                                                                                                                                      |                         |
| CHASSIS EXHAUST TAILPIPE EXITING OEM LOCATION - FORWARD OF REAR WHEELS CURBSIDE                                                                                                      |                         |
| MOR-RYDE SRS REAR SUSPENSION, F650 (SUBJECT TO WEIGHT ANALYSIS APPROVAL)                                                                                                             |                         |
| EXTERIOR MIRROR SET, REMOTE/HEATED - FORD                                                                                                                                            |                         |
| POWDERCOATED STEEL REAR BUMPER WITH FILLER PANEL                                                                                                                                     |                         |
| <b>EXTERIOR PAINT &amp; GRAPHICS:</b>                                                                                                                                                |                         |
| ALL FIBERGLASS/COMPOSITE EXTERIOR                                                                                                                                                    |                         |
| <b>EXTERIOR LIGHTS:</b>                                                                                                                                                              |                         |
| DOT EXTERIOR LED LIGHTING AND REFLECTORS                                                                                                                                             |                         |
| RECESSED MOUNT LED ENTRY DOOR EXTERIOR LIGHT                                                                                                                                         |                         |
| LED REAR CENTER MOUNT BRAKE LIGHT, 6" OVAL                                                                                                                                           |                         |
| LED MID-SHIP TURN / MARKER LIGHTS                                                                                                                                                    |                         |
| INDEPENDENT RED BRAKE & AMBER TURN SIGNAL LIGHTS                                                                                                                                     |                         |
| LED LIGHT IN ENGINE AREA                                                                                                                                                             |                         |
| <b>INTERIOR SIDEWALL / REARWALL / CEILING:</b>                                                                                                                                       |                         |
| SIDEWALL:                                                                                                                                                                            | GRAY FRP ANTI-MICROBIAL |
| REARWALL:                                                                                                                                                                            | GRAY FRP ANTI-MICROBIAL |
| CEILING:                                                                                                                                                                             | GRAY FRP ANTI-MICROBIAL |
| DRIVER AREA:                                                                                                                                                                         | GRAY PADDED VINYL       |
| COVE FLOORING ON SIDEWALL TO SEAT TRACK - FLOORING COVERING                                                                                                                          |                         |
| POWDERCOAT BODY STRUCTURE                                                                                                                                                            |                         |
| <b>DOORS/HATCH/WINDOWS:</b>                                                                                                                                                          |                         |
| PASSENGER DOOR ELECTRIC (STANDARD); INTERIOR LIGHT; (1) STEP LIGHT                                                                                                                   |                         |
| PASSENGER DOOR 36" ROUGH OPENING (STANDARD)                                                                                                                                          |                         |
| STEEL ENTRY DOOR PORTAL WITH STEP WELL                                                                                                                                               |                         |
| <b>FLOORING: **FLOORING PRICED PER FOOT (BOX BODY LENGTH)**</b>                                                                                                                      |                         |
| GERFLOR SIRIUS NT #6801 GRAPHITE (BLACK)                                                                                                                                             |                         |
| SUB-FLOOR - PERFORMMAX 500 PANEL FLOORING                                                                                                                                            |                         |
| ALUMINUM STEP NOSING WITH WHITE INSERT - STANDARD                                                                                                                                    |                         |
| RAISED FLOOR WITH EXTRA STEP UP BEHIND DRIVER                                                                                                                                        |                         |
| <b>INTERIOR:</b>                                                                                                                                                                     |                         |
| J-CHANNEL IN LIGHT BAR FOR 11" ADS - YOU MUST INDICATE BELOW IF YOU WANT THE LIGHTS MOVED FROM THE LIGHT BAR TO THE CEILING TO FACILITATE THIS. OTHERWISE, LIGHTS WILL NOT BE MOVED. |                         |
| DRIVER COAT HOOK                                                                                                                                                                     |                         |
| <b>INTERIOR LIGHTS:</b>                                                                                                                                                              |                         |
| INTERIOR LED DOME LIGHTS (20-24FT = 4 LIGHTS; 25-30FT = 6 LIGHTS)                                                                                                                    |                         |
| DOOR ACTIVATED INTERIOR LIGHTS WITH 5 SECOND DELAY                                                                                                                                   |                         |
| <b>ELECTRICAL:</b>                                                                                                                                                                   |                         |
| SWITCH PANEL STANDARD                                                                                                                                                                |                         |
| INTERMOTIVE FLEXTech PROGRAMMABLE ELECTRICAL SYSTEM                                                                                                                                  |                         |
| STANDARD SYSTEM - FORD CHASSIS - NO LIFT                                                                                                                                             |                         |

| DESCRIPTION                                                                                                                                                                                                                           |                     |                            |                        |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|----------------------------|------------------------|
| LAMINATED WIRING SCHEMATIC ****AS BUILT**** ON ELECTRICAL PANEL DOOR                                                                                                                                                                  |                     |                            |                        |
| WIRING DIAGRAM "AS BUILT" ON USB FLASH DRIVE                                                                                                                                                                                          |                     |                            |                        |
| TRANS/AIR CLIMATE CONTROL OPTIONS:                                                                                                                                                                                                    |                     |                            |                        |
| TRANS/AIR CLIMATE CONTROL SYSTEM: DUAL FLUSH MOUNT FM55 EVAPORATORS / DUAL SIDE SKIRT CONDENSERS -                                                                                                                                    |                     |                            |                        |
| 135K TOTAL BTU SYSTEM                                                                                                                                                                                                                 |                     |                            |                        |
| TA55F55B33 FORD 6.7L DEISEL ENGINE - F650 SPECIFIC                                                                                                                                                                                    |                     |                            |                        |
| HEATERS:                                                                                                                                                                                                                              |                     |                            |                        |
| HOT WATER HEATER, 70K BTU FLOOR MOUNTED, 3 SPEED, MANUAL SHUT OFF VALVES                                                                                                                                                              |                     |                            |                        |
| HEATER CIRCULATION BOOSTER PUMP - INCLUDES ELECTRIC VALVES - REQUIRED WITH 2ND HEATER - INCLUDED WITH PREMIER                                                                                                                         |                     |                            |                        |
| INSULATED HEATER AND A/C HOSES                                                                                                                                                                                                        |                     |                            |                        |
| AUDIO/VISUAL:                                                                                                                                                                                                                         |                     |                            |                        |
| FORD OEM RADIO ORDERED ON CHASSIS                                                                                                                                                                                                     |                     |                            |                        |
| 4 SPEAKERS WITH WIRE TO CHASSIS OEM RADIO (IF SUPPLIED)                                                                                                                                                                               |                     |                            |                        |
| LUGGAGE RACK / STORAGE:                                                                                                                                                                                                               |                     |                            |                        |
| OVERHEAD LUGGAGE RACK WITH LIGHTS - BOTH SIDES PER BODY MODEL FOOT                                                                                                                                                                    |                     |                            |                        |
| GRAB RAIL / STANCHION / PANELS:                                                                                                                                                                                                       |                     |                            |                        |
| RIGHT HAND GRAB RAIL MOUNTED FROM ENTRY DOOR PORTAL TO DRIVER BULKHEAD, PARALLEL TO ENTRY STEPS - 1-1/4"                                                                                                                              |                     |                            |                        |
| LEFT HAND STANCHION AND MODESTY PANEL AT ENTRY DOOR, WITH GRAB RAIL PARALLEL TO ENTRY STEPS                                                                                                                                           |                     |                            |                        |
| STANCHION AND MODESTY PANEL BEHIND DRIVER                                                                                                                                                                                             |                     |                            |                        |
| ADD TINTED PLEXIGLASS UPPER PANEL                                                                                                                                                                                                     |                     | LOCATION: DRIVER           |                        |
| OEM STANDARD DRIVER / CO-PILOT SEATING:                                                                                                                                                                                               |                     |                            |                        |
| OEM DRIVER'S SEAT ORDERED ON CHASSIS                                                                                                                                                                                                  |                     |                            |                        |
| FREEDMAN SEATING PASSENGER:                                                                                                                                                                                                           |                     |                            |                        |
| MID HIGH DOUBLE SEAT                                                                                                                                                                                                                  |                     |                            |                        |
| SEAT COVER - LEVEL 1                                                                                                                                                                                                                  |                     |                            |                        |
| SEAT OPTIONS                                                                                                                                                                                                                          |                     |                            |                        |
| BLACK US ARMREST - EACH                                                                                                                                                                                                               |                     | LOCATION: ALL SEATS        |                        |
| ADD DUAL USB OUTLET - PER DOUBLE SEAT                                                                                                                                                                                                 |                     |                            |                        |
| SEAT BELTS                                                                                                                                                                                                                            |                     |                            |                        |
| SEAT BELT, NON-RETRACTABLE - STANDARD - ENTER QUANTITY                                                                                                                                                                                |                     |                            |                        |
| FREEDMAN SEATING UPHOLSTERY COLOR                                                                                                                                                                                                     |                     |                            |                        |
| DRIVER / CO-PILOT SEATS:                                                                                                                                                                                                              |                     | OEM - NO ACTION TAKEN      |                        |
| PASSENGER SEATS:                                                                                                                                                                                                                      |                     | LEVEL 1 - OXEN BLACK VINYL |                        |
| ACCESSORIES                                                                                                                                                                                                                           |                     |                            |                        |
| SAFETY OPTIONS:                                                                                                                                                                                                                       |                     |                            |                        |
| 5 LB FIRE EXTINGUISHER                                                                                                                                                                                                                |                     |                            |                        |
| 25 UNIT FIRST AID KIT                                                                                                                                                                                                                 |                     |                            |                        |
| EMERGENCY TRIANGLE KIT                                                                                                                                                                                                                |                     |                            |                        |
| BACK-UP ALARM SAE TYPE C 97 DB(A)                                                                                                                                                                                                     |                     |                            |                        |
| LCD COMBO REARVIEW MIRROR/MONITOR BACKUP CAMERA KIT                                                                                                                                                                                   |                     |                            |                        |
| INTERIOR FLAT MIRROR, 6" X 16" (N/A ON DUAL DOOR CHASSIS)                                                                                                                                                                             |                     |                            |                        |
| DECAL SET "PLEASE WATCH YOUR STEP" - AT ENTRY STEPS AND RAISED FLOOR IF EQUIPPED                                                                                                                                                      |                     |                            |                        |
| DECAL "VEHICLE HEIGHT STICKER"                                                                                                                                                                                                        |                     |                            |                        |
| ALL EMERGENCY EXIT DECALS AS REQUIRED BY FMVSS STANDARDS                                                                                                                                                                              |                     |                            |                        |
| ADDITIONAL OPTIONS:                                                                                                                                                                                                                   |                     |                            |                        |
| LAVATORY, INCLUDES CHINA RV STYLE TOILET, BASE CABINET W/ STAINLESS STEEL SINK, WATER HEATER, 12V WATER PUMP, WATER FILL, TANK                                                                                                        |                     |                            |                        |
| MONITOR PANEL, BLACK HOLDING TANK, FRESH WATER TANK, TANK HEATER PADS, POWER ROOF VENT, PAPER TOWEL, SOAP AND TOILET PAPER                                                                                                            |                     |                            |                        |
| DISPENSERS AND STARTER PACKAGE: SEWER HOSE/ WATER HOSE / DEODOR/SANT/TP, 24" AVIATION STYLE LAVATORY BI-FOLD DOOR                                                                                                                     |                     |                            |                        |
| UNDERBODY STORAGE BOX 65" , 65" L X 26" D x 20" H                                                                                                                                                                                     |                     |                            |                        |
| NOTE: LAVATORY REQUIRES TO HAVE 65" STORAGE COMPARTMENT FOR PLUMBING                                                                                                                                                                  |                     |                            |                        |
| VR-5650 AM/FM/CD/DVD/BT RADIO WITH PA SYSTEM AND MIC AND INCLUDES 6 - 15.6" HD LCD MONITORS                                                                                                                                           |                     |                            |                        |
| Graphics - partial wrap on sides, rear and front cap                                                                                                                                                                                  |                     |                            |                        |
| Thank you for the opportunity to present this pricing. If all specifications have been considered and are accurate, please sign below and return this quotation to your Davey Coach representative, listed above, via email or fax.   |                     |                            | Quoted Cost            |
| Date:                                                                                                                                                                                                                                 | Customer Signature: |                            | Bus and Options Total  |
|                                                                                                                                                                                                                                       |                     |                            | \$267,721.00           |
|                                                                                                                                                                                                                                       |                     |                            | Doc/Tire/Battery Fees  |
|                                                                                                                                                                                                                                       |                     |                            | \$454.50               |
|                                                                                                                                                                                                                                       |                     |                            | Sourcewell Discount    |
|                                                                                                                                                                                                                                       |                     |                            | (\$3,500.00)           |
|                                                                                                                                                                                                                                       |                     |                            | Graphics               |
|                                                                                                                                                                                                                                       |                     |                            | \$5,700.00             |
|                                                                                                                                                                                                                                       |                     |                            | Sub Total              |
|                                                                                                                                                                                                                                       |                     |                            | \$270,375.50           |
|                                                                                                                                                                                                                                       |                     |                            | Sales Tax              |
|                                                                                                                                                                                                                                       |                     |                            | 10.75%                 |
|                                                                                                                                                                                                                                       |                     |                            | \$29,063.81            |
| If any changes are required, or we can address any questions or concerns, please contact the Davey Coach representative listed above. All discounts and pricing are subject to change without notice.<br>Thank you for your business! |                     |                            | Registration           |
|                                                                                                                                                                                                                                       |                     |                            | \$58.00                |
|                                                                                                                                                                                                                                       |                     |                            |                        |
|                                                                                                                                                                                                                                       |                     |                            | Amount Due at Delivery |
|                                                                                                                                                                                                                                       |                     |                            | \$299,497.31           |



VIEW: FLOOR PLAN

| SALESPERSON |           | DEALER/COMPANY |                    |             | CLIENT                                                            | COPYRIGHTED | DRAWN BY |          | DRAWING NUMBER |      |        |
|-------------|-----------|----------------|--------------------|-------------|-------------------------------------------------------------------|-------------|----------|----------|----------------|------|--------|
| DYLAN       |           | DAVEY COACH    |                    |             | TRANSIT                                                           | 1/30/2026   | TNT      |          | HLE 926-50069  |      |        |
| MAKE        | FORD F650 | MODEL          | HLE-39 TRANSIT BUS | DESCRIPTION | FORD F650; 296/348; 32 PASSENGER; REAR BATHROOM; OVERHEAD LUGGAGE |             |          | REVISION | G              | PAGE | 1 OF 3 |

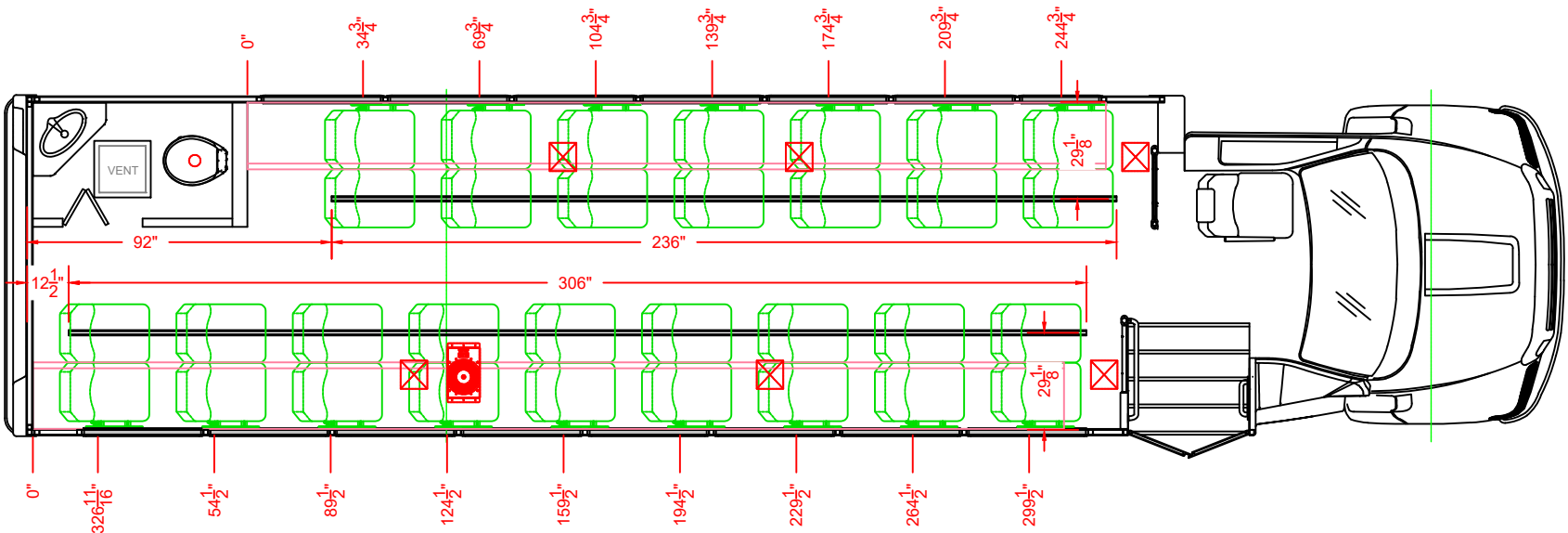


COMMENTS AND NOTATIONS

1. PAGE 1 IS FOR SALE'S USE. ANY ADDITIONAL PRINTS ARE FOR PRODUCTION USE ONLY.

|                     |  |
|---------------------|--|
| SIGNATURE           |  |
| DATE                |  |
| APPROVED BY (PRINT) |  |

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VIEW: **TRACK AND SEAT**

| SALESPERSON |           | DEALER/COMPANY |                    |             | CLIENT                                                            | COPYRIGHTED | DRAWN BY  |     | DRAWING NUMBER |               |      |        |
|-------------|-----------|----------------|--------------------|-------------|-------------------------------------------------------------------|-------------|-----------|-----|----------------|---------------|------|--------|
| DYLAN       |           | DAVEY COACH    |                    |             | TRANSIT                                                           |             | 1/30/2026 | TNT |                | HLE 926-50069 |      |        |
| MAKE        | FORD F650 | MODEL          | HLE-39 TRANSIT BUS | DESCRIPTION | FORD F650; 296/348; 32 PASSENGER; REAR BATHROOM; OVERHEAD LUGGAGE |             |           |     | REVISION       | G             | PAGE | 2 OF 3 |

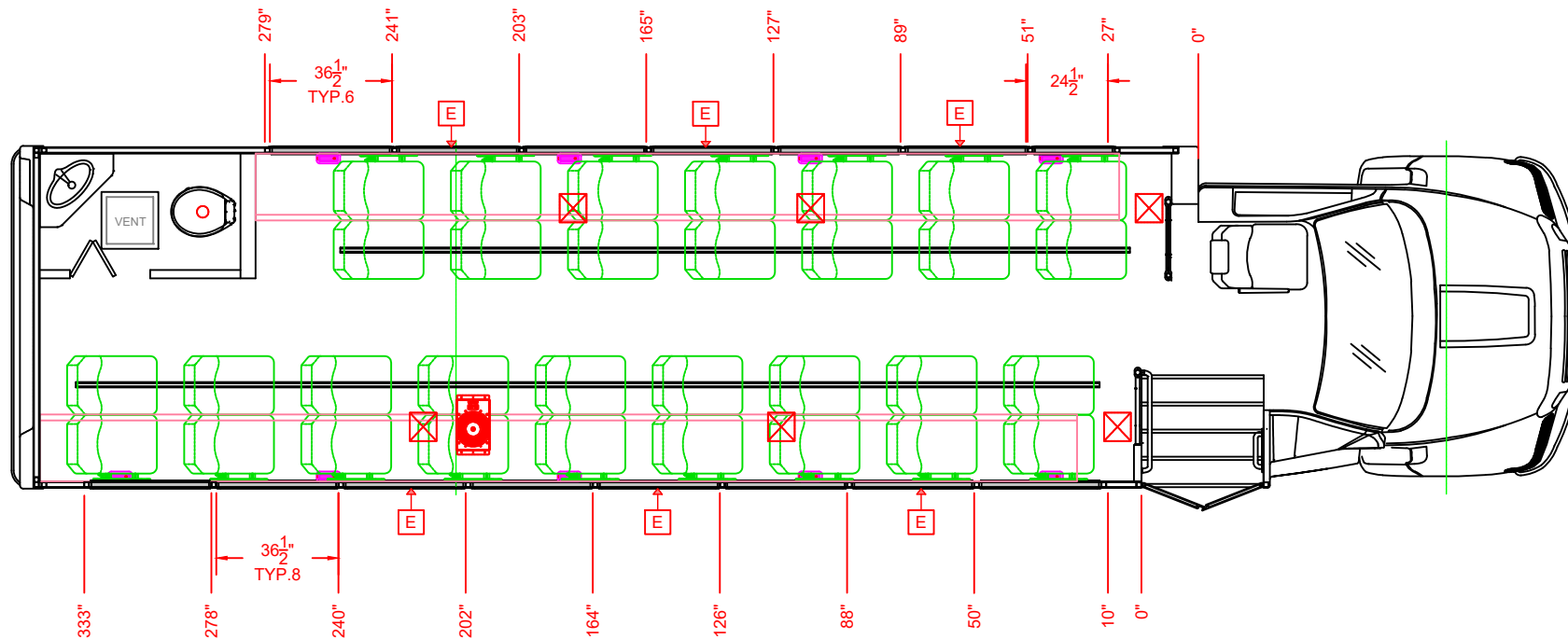
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**SIGNATURE**

DATE \_\_\_\_\_

APPROVED BY (PRINT)



**VIEW: ELECTRICAL**

|             |           |                |                    |             |                                                                   |  |             |          |                |      |        |
|-------------|-----------|----------------|--------------------|-------------|-------------------------------------------------------------------|--|-------------|----------|----------------|------|--------|
| SALESPERSON |           | DEALER/COMPANY |                    |             | CLIENT                                                            |  | COPYRIGHTED | DRAWN BY | DRAWING NUMBER |      |        |
| DYLAN       |           | DAVEY COACH    |                    |             | TRANSIT                                                           |  | 1/30/2026   | TNT      | HLE 926-50069  |      |        |
| MAKE        | FORD F650 | MODEL          | HLE-39 TRANSIT BUS | DESCRIPTION | FORD F650; 296/348; 32 PASSENGER; REAR BATHROOM; OVERHEAD LUGGAGE |  |             | REVISION | G              | PAGE | 3 OF 3 |

*City of*  
**IRWINDALE**  
**AGENDA REPORT**

---

Date: March 25, 2026

To: Honorable Mayor and Members of the City Council

From: Julian A. Miranda, City Manager

Issue: Award of Contract to Dudek for Preparation of Open Space Element in the General Plan as Mandated by Senate Bill 1425

---

**City Manager's Recommendation:**

1) Award a contract to Dudek for the preparation of the Open Space Element in the General Plan; 2) Authorize the City Manager to execute the agreement subject to City Attorney approval as to form.

**Administrative Action:**

**Submitted by:**

Marilyn Simpson, AICP, Community Development Director



**Prepared by:**

Jeff Tyler, Associate Planner

Electronically Approved

**Reviewed by:**

Adrian R. Guerra, City Attorney



Kambiz Borhani, Finance Director / City Treasurer



**Approved by:**

Julian A. Miranda, City Manager



**Background and Analysis:**

## BACKGROUND

In 2022, Senate Bill 1425 (SB 1425) requires the City to review and update its local open-space plan (*i.e.*, Overview of Open Space) by January 1, 2026. The Open Space Element update requires local open space plans and an action program that address specific issues, including climate resilience and other co-benefits of open space, correlated with the Safety Element. The current Open Space Element is encompassed in the Resource Management Element of the General Plan. The proposed Open Space Element will be a stand-alone element, which will include an updated inventory and local open space mapping, and will address equitable access to open space and opportunities to preserve, enhance, and expand an integrated network of open space to benefit habitat, recreation, natural resources, historic and tribal resources, water management, and aesthetics. (Gov. Code § 65565.5(a) and (b)).

Based on the requirements of SB 1425, the City is preparing to update its current “Overview of Open Space” which is included in the Resource Management Element included in the General Plan which was approved in 2008. This update will create the required City of Irwindale Open Space Element that will be included as a part of the City’s General Plan.

## EVALUATION AND SELECTION OF CONSULTANT

A Request for Proposals (RFP) for consulting services to prepare the Open Space Element was circulated on July 2, 2025, and recirculated on August 21, 2025, to known consultants with experience in this area via email, posted on the City’s website, the American Planning Association (APA) website, the local Los Angeles APA website, and PlanetBids. Staff received proposals from four (4) qualified consultants on October 1, 2025, and conducted interviews on February 19, 2026.

Based on the review of the proposals received, interview discussions, and an understanding of the engagement and experience needed to complete it, the reviewing panel ranked the firms and proposals as follows:

| <u>Rank</u> | <u>Firms</u>                     | <u>Amount</u> |
|-------------|----------------------------------|---------------|
| 1           | Dudek                            | \$119,990     |
| 2           | De Novo                          | \$99,220      |
| 3           | Interwest                        | \$168,980     |
| 4           | Enviornmental Science Associates | \$173,420     |

Irwindale Municipal Code (IMC) 3.44.020 Definition of "Services" exempts professional or other contractual services for which the procedure for procurement is specifically provided by law or approved city procedures or are in their nature unique and not subject to competition. The City has adopted a Purchasing Policy which sets forth the procurement process for Professional Services. City staff have complied with Irwindale Purchasing Policy Section 5 Professional Consultant Selection requirements such that the contract is exempt from the centralized purchasing requirements of IMC Chapter 3.44, per IMC sections 3.44.060 and 3.44.080(D).

Dudek has the technical expertise and experience along with a higher service satisfaction rating among

the references provided for the preparation of the Open Space Elements in the General Plan update.

**Fiscal Impact:**

The Adopted FY 2025-2026 budget includes sufficient funding for this contract.

**Attachments:**

|    |                                         |
|----|-----------------------------------------|
| 1. | Professional Services Agreement - Dudek |
|----|-----------------------------------------|

**ATTACHMENT 1**  
**CONTRACT SERVICES AGREEMENT**  
**By and Between**  
**CITY OF IRWINDALE**  
**and**  
**DUDEK**

## **AGREEMENT FOR CONTRACT SERVICES BETWEEN THE CITY OF IRWINDALE AND DUDEK**

This AGREEMENT FOR CONTRACT SERVICES (herein “Agreement”) is made and entered into this 25<sup>th</sup> day of March, 2026 by and between the CITY OF IRWINDALE, a California Charter city and municipal corporation (“City”) and Dudek (“Consultant”) a California Corporation. City and Consultant are sometimes hereinafter individually referred to as “Party” and hereinafter collectively referred to as the “Parties.”

### **RECITALS**

A. City has sought, by issuance of a Request for Proposals or Invitation for Bids, the performance of the services defined and described particularly in Article 1 of this Agreement.

B. Consultant, following submission of a proposal or bid for the performance of the services defined and described particularly in Article 1 of this Agreement, was selected by the City to perform those services.

C. Pursuant to the City of Irwindale’s Municipal Code, City has authority to enter into and execute this Agreement.

D. The Parties desire to formalize the selection of Consultant for performance of those services defined and described particularly in Article 1 of this Agreement and desire that the terms of that performance be as particularly defined and described herein.

### **OPERATIVE PROVISIONS**

NOW, THEREFORE, in consideration of the mutual promises and covenants made by the Parties and contained herein and other consideration, the value and adequacy of which are hereby acknowledged, the parties agree as follows:

#### **ARTICLE 1. SERVICES OF CONSULTANT**

##### **1.1 Scope of Services.**

In compliance with all terms and conditions of this Agreement, the Consultant shall provide those services specified in the “Scope of Services” attached hereto as Exhibit “A” and incorporated herein by this reference, which may be referred to herein as the “services” or “work” hereunder. As a material inducement to the City entering into this Agreement, Consultant represents and warrants that it has the qualifications, experience, and facilities necessary to properly perform the services required under this Agreement in a thorough, competent, and professional manner, and is experienced in performing the work and services contemplated herein. Consultant shall at all times faithfully, competently and to the best of its ability, experience and talent, perform all services described herein. Consultant covenants that it shall follow the highest professional standards in performing the work and services required hereunder and that all materials

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will be both of good quality as well as fit for the purpose intended. For purposes of this Agreement, the phrase “highest professional standards” shall mean those standards of practice recognized by one or more first-class firms performing similar work under similar circumstances.

## 1.2 Consultant’s Proposal.

The Scope of Service shall include the Consultant’s scope of work or bid which shall be incorporated herein by this reference as though fully set forth herein. In the event of any inconsistency between the terms of such proposal and this Agreement, the terms of this Agreement shall govern.

## 1.3 Compliance with Law.

Consultant shall keep itself informed concerning, and shall render all services hereunder in accordance with, all ordinances, resolutions, statutes, rules, and regulations of the City and any Federal, State or local governmental entity having jurisdiction in effect at the time service is rendered.

## 1.4 Licenses, Permits, Fees and Assessments.

Consultant shall obtain at its sole cost and expense such licenses, permits and approvals as may be required by law for the performance of the services required by this Agreement. Consultant shall have the sole obligation to pay for any fees, assessments and taxes, plus applicable penalties and interest, which may be imposed by law and arise from or are necessary for the Consultant’s performance of the services required by this Agreement, and shall indemnify, defend and hold harmless City, its officers, employees or agents of City, against any such fees, assessments, taxes, penalties or interest levied, assessed or imposed against City hereunder.

## 1.5 Familiarity with Work.

By executing this Agreement, Consultant warrants that Consultant (i) has thoroughly investigated and considered the scope of services to be performed, (ii) has carefully considered how the services should be performed, and (iii) fully understands the facilities, difficulties and restrictions attending performance of the services under this Agreement. If the services involve work upon any site, Consultant warrants that Consultant has or will investigate the site and is or will be fully acquainted with the conditions there existing, prior to commencement of services hereunder. Should the Consultant discover any latent or unknown conditions, which will materially affect the performance of the services hereunder, Consultant shall immediately inform the City of such fact and shall not proceed except at Consultant’s risk until written instructions are received from the Contract Officer.



#### 1.6 Care of Work.

The Consultant shall adopt reasonable methods during the life of the Agreement to furnish continuous protection to the work, and the equipment, materials, papers, documents, plans, studies and/or other components thereof to prevent losses or damages, and shall be responsible for all such damages, to persons or property, until acceptance of the work by City, except such losses or damages as may be caused by City's own negligence.

#### 1.7 Further Responsibilities of Parties.

Both parties agree to use reasonable care and diligence to perform their respective obligations under this Agreement. Both parties agree to act in good faith to execute all instruments, prepare all documents and take all actions as may be reasonably necessary to carry out the purposes of this Agreement. Unless hereafter specified, neither party shall be responsible for the service of the other.

#### 1.8 Additional Services.

City shall have the right at any time during the performance of the services, without invalidating this Agreement, to order extra work beyond that specified in the Scope of Services or make changes by altering, adding to or deducting from said work. No such extra work may be undertaken unless a written order is first given by the Contract Officer to the Consultant, incorporating therein any adjustment in (i) the Contract Sum for the actual costs of the extra work, and/or (ii) the time to perform this Agreement, which said adjustments are subject to the written approval of the Consultant. Any increase in compensation of up to ten percent (10%) of the Contract Sum or \$25,000, whichever is less; or, in the time to perform of up to one hundred eighty (180) days, may be approved by the Contract Officer. Any greater increases, taken either separately or cumulatively, must be approved by the City Council. It is expressly understood by Consultant that the provisions of this Section shall not apply to services specifically set forth in the Scope of Services. Consultant hereby acknowledges that it accepts the risk that the services to be provided pursuant to the Scope of Services may be more costly or time consuming than Consultant anticipates and that Consultant shall not be entitled to additional compensation therefor. City may in its sole and absolute discretion have similar work done by other contractors. No claims for an increase in the Contract Sum or time for performance shall be valid unless the procedures established in this Section are followed.

#### 1.9 Special Requirements.

Additional terms and conditions of this Agreement, if any, which are made a part hereof are set forth in the "Special Requirements" attached hereto as Exhibit "B" and incorporated herein by this reference. In the event of a conflict between the provisions of Exhibit "B" and any other provisions of this Agreement, the provisions of Exhibit "B" shall govern.

## **ARTICLE 2. COMPENSATION AND METHOD OF PAYMENT.**

### **2.1 Contract Sum.**

Subject to any limitations set forth in this Agreement, City agrees to pay Consultant the amounts specified in the "Schedule of Compensation" attached hereto as Exhibit "C" and incorporated herein by this reference. The total compensation, including reimbursement for actual expenses, shall not exceed ONE HUNDRED NINETEEN THOUSAND, NINE HUNDRED NINETY Dollars (\$119,990.00) (the "Contract Sum"), unless additional compensation is approved pursuant to Section 1.8.

### **2.2 Method of Compensation.**

The method of compensation may include: (i) a lump sum payment upon completion; (ii) payment in accordance with specified tasks or the percentage of completion of the services, less contract retention; (iii) payment for time and materials based upon the Consultant's rates as specified in the Schedule of Compensation, provided that (a) time estimates are provided for the performance of sub tasks, (b) contract retention is maintained, and (c) the Contract Sum is not exceeded; or (iv) such other methods as may be specified in the Schedule of Compensation.

### **2.3 Reimbursable Expenses.**

Compensation may include reimbursement for actual and necessary expenditures for reproduction costs, telephone expenses, and travel expenses approved by the Contract Officer in advance, or actual subcontractor expenses of an approved subcontractor pursuant to Section 4.5, and only if specified in the Schedule of Compensation. The Contract Sum shall include the attendance of Consultant at all project meetings reasonably deemed necessary by the City. Coordination of the performance of the work with City is a critical component of the services. If Consultant is required to attend additional meetings to facilitate such coordination, Consultant shall not be entitled to any additional compensation for attending said meetings.

### **2.4 Invoices.**

Each month Consultant shall furnish to City an original invoice for all work performed and expenses incurred during the preceding month in a form approved by City's Director of Finance. By submitting an invoice for payment under this Agreement, Consultant is certifying compliance with all provisions of the Agreement. The invoice shall detail charges for all necessary and actual expenses by the following categories: labor (by sub-category), travel, materials, equipment, supplies, and sub-contractor contracts. Sub-contractor charges shall also be detailed by such categories. Consultant shall not invoice City for any duplicate services performed by more than one person.

City shall independently review each invoice submitted by the Consultant to determine whether the work performed and expenses incurred are in compliance with the provisions of this Agreement. Except as to any charges for work performed or expenses

incurred by Consultant which are disputed by City, or as provided in Section 7.3, City will use its best efforts to cause Consultant to be paid within forty-five (45) days of receipt of Consultant's correct and undisputed invoice; however, Consultant acknowledges and agrees that due to City warrant run procedures, the City cannot guarantee that payment will occur within this time period. In the event any charges or expenses are disputed by City, the original invoice shall be returned by City to Consultant for correction and resubmission. Review and payment by City for any invoice provided by the Consultant shall not constitute a waiver of any rights or remedies provided herein or any applicable law.

## 2.5 Waiver.

Payment to Consultant for work performed pursuant to this Agreement shall not be deemed to waive any defects in work performed by Consultant.

# ARTICLE 3. PERFORMANCE SCHEDULE

## 3.1 Time of Essence.

Time is of the essence in the performance of this Agreement.

## 3.2 Schedule of Performance.

Consultant shall commence the services pursuant to this Agreement upon receipt of a written notice to proceed and shall perform all services within the time period(s) established in the "Schedule of Performance" attached hereto as Exhibit "D" and incorporated herein by this reference. When requested by the Consultant, extensions to the time period(s) specified in the Schedule of Performance may be approved in writing by the Contract Officer but not exceeding one hundred eighty (180) days cumulatively.

## 3.3 Force Majeure.

The time period(s) specified in the Schedule of Performance for performance of the services rendered pursuant to this Agreement shall be extended because of any delays due to unforeseeable causes beyond the control and without the fault or negligence of the Consultant, including, but not restricted to, acts of God or of the public enemy, unusually severe weather, fires, earthquakes, floods, epidemics, quarantine restrictions, riots, strikes, freight embargoes, wars, litigation, and/or acts of any governmental agency, including the City, if the Consultant shall within ten (10) days of the commencement of such delay notify the Contract Officer in writing of the causes of the delay. The Contract Officer shall ascertain the facts and the extent of delay, and extend the time for performing the services for the period of the enforced delay when and if in the judgment of the Contract Officer such delay is justified. The Contract Officer's determination shall be final and conclusive upon the parties to this Agreement. In no event shall Consultant be entitled to recover damages against the City for any delay in the performance of this Agreement, however caused, Consultant's sole remedy being extension of the Agreement pursuant to this Section.

### 3.4 Term.

Unless earlier terminated in accordance with Article 7 of this Agreement, this Agreement shall continue in full force and effect until completion of the services but not exceeding one (1) year from the date hereof, except as otherwise provided in the Schedule of Performance (Exhibit "D").

## ARTICLE 4. COORDINATION OF WORK

#### 4.1 Representatives and Personnel of Consultant.

The following principals of Consultant ("Principals") are hereby designated as being the principals and representatives of Consultant authorized to act in its behalf with respect to the work specified herein and make all decisions in connection therewith:

|               |                   |
|---------------|-------------------|
| Joseph Monaco | President and CEO |
| (Name)        | (Title)           |
| <hr/>         |                   |
| (Name)        | (Title)           |

It is expressly understood that the experience, knowledge, capability and reputation of the foregoing principals were a substantial inducement for City to enter into this Agreement. Therefore, the foregoing principals shall be responsible during the term of this Agreement for directing all activities of Consultant and devoting sufficient time to personally supervise the services hereunder. All personnel of Consultant, and any authorized agents, shall at all times be under the exclusive direction and control of the Principals. For purposes of this Agreement, the foregoing Principals may not be replaced nor may their responsibilities be substantially reduced by Consultant without the express written approval of City. Additionally, Consultant shall utilize only competent personnel to perform services pursuant to this Agreement. Consultant shall make every reasonable effort to maintain the stability and continuity of Consultant's staff and subcontractors, if any, assigned to perform the services required under this Agreement. Consultant shall notify City of any changes in Consultant's staff and subcontractors, if any, assigned to perform the services required under this Agreement, prior to and during any such performance.

#### 4.2 Status of Consultant.

Consultant shall have no authority to bind City in any manner, or to incur any obligation, debt or liability of any kind on behalf of or against City, whether by contract or otherwise, unless such authority is expressly conferred under this Agreement or is otherwise expressly conferred in writing by City. Consultant shall not at any time or in any manner represent that Consultant or any of Consultant's officers, employees, or agents are in any manner officials, officers, employees or agents of City. Neither Consultant, nor any of Consultant's officers, employees or agents, shall obtain any rights to retirement.

health care or any other benefits which may otherwise accrue to City's employees. Consultant expressly waives any claim Consultant may have to any such rights.

#### 4.3 Contract Officer.

The Contract Officer shall be Julian Miranda, City Manager. It shall be the Consultant's responsibility to assure that the Contract Officer is kept informed of the progress of the performance of the services and the Consultant shall refer any decisions which must be made by City to the Contract Officer. Unless otherwise specified herein, any approval of City required hereunder shall mean the approval of the Contract Officer. The Contract Officer shall have authority, if specified in writing by the City Manager, to sign all documents on behalf of the City required hereunder to carry out the terms of this Agreement.

#### 4.4 Independent Consultant.

Neither the City nor any of its employees shall have any control over the manner, mode or means by which Consultant, its agents or employees, perform the services required herein, except as otherwise set forth herein. City shall have no voice in the selection, discharge, supervision or control of Consultant's employees, servants, representatives or agents, or in fixing their number, compensation or hours of service. Consultant shall perform all services required herein as an independent contractor of City and shall remain at all times as to City a wholly independent contractor with only such obligations as are consistent with that role. Consultant shall not at any time or in any manner represent that it or any of its agents or employees are agents or employees of City. City shall not in any way or for any purpose become or be deemed to be a partner of Consultant in its business or otherwise or a joint venturer or a member of any joint enterprise with Consultant.

#### 4.5 Prohibition Against Subcontracting or Assignment.

The experience, knowledge, capability and reputation of Consultant, its principals and employees were a substantial inducement for the City to enter into this Agreement. Therefore, Consultant shall not contract with any other entity to perform in whole or in part the services required hereunder without the express written approval of the City. In addition, neither this Agreement nor any interest herein may be transferred, assigned, conveyed, hypothecated or encumbered voluntarily or by operation of law, whether for the benefit of creditors or otherwise, without the prior written approval of City. Transfers restricted hereunder shall include the transfer to any person or group of persons acting in concert of more than twenty five percent (25%) of the present ownership and/or control of Consultant, taking all transfers into account on a cumulative basis. In the event of any such unapproved transfer, including any bankruptcy proceeding, this Agreement shall be void. No approved transfer shall release the Consultant or any surety of Consultant of any liability hereunder without the express consent of City.

## ARTICLE 5. INSURANCE AND INDEMNIFICATION

### 5.1 Insurance Coverages.

The Consultant shall procure and maintain, at its sole cost and expense, in a form and content satisfactory to City, during the entire term of this Agreement including any extension thereof, the following policies of insurance which shall cover all elected and appointed officers, employees and agents of City:

(a) General Liability Insurance (Occurrence Form CG0001 or equivalent). A policy of comprehensive general liability insurance written on a per occurrence basis for bodily injury, personal injury and property damage. The policy of insurance shall be in an amount not less than \$1,000,000.00 per occurrence or if a general aggregate limit is used, then the general aggregate limit shall be twice the occurrence limit.

(b) Worker's Compensation Insurance. A policy of worker's compensation insurance in such amount as will fully comply with the laws of the State of California and which shall indemnify, insure and provide legal defense for the Consultant against any loss, claim or damage arising from any injuries or occupational diseases occurring to any worker employed by or any persons retained by the Consultant in the course of carrying out the work or services contemplated in this Agreement.

(c) Automotive Insurance (Form CA 0001 (Ed 1/87) including "any auto" and endorsement CA 0025 or equivalent). A policy of comprehensive automobile liability insurance written on a per occurrence for bodily injury and property damage in an amount not less than \$1,000,000. Said policy shall include coverage for owned, non-owned, leased, hired cars and any automobile.

(d) Professional Liability. Professional liability insurance appropriate to the Consultant's profession. This coverage may be written on a "claims made" basis, and must include coverage for contractual liability. The professional liability insurance required by this Agreement must be endorsed to be applicable to claims based upon, arising out of or related to services performed under this Agreement. The insurance must be maintained for at least 5 consecutive years following the completion of Consultant's services or the termination of this Agreement. During this additional 5-year period, Consultant shall annually and upon request of the City submit written evidence of this continuous coverage.

(e) Subcontractors. Consultant shall include all subcontractors as insureds under its policies or shall furnish separate certificates and certified endorsements for each subcontractor. All coverages for subcontractors shall include all of the requirements stated herein.

(f) Additional Insurance. Policies of such other insurance, as may be required in the Special Requirements in Exhibit "B".

(g) Broader Coverages and Higher Limits. Notwithstanding anything else herein to the contrary, if Consultant maintains broader coverages and/or higher limits than the minimums shown above, the City requires and shall be entitled to the broader coverages and/or higher limits maintained by Consultant.

## 5.2 General Insurance Requirements.

All of the above policies of insurance shall be primary insurance and shall name the City, its elected and appointed officers, employees and agents as additional insureds and any insurance maintained by City or its officers, employees or agents may apply in excess of, and not contribute with Consultant's insurance. The insurer is deemed hereof to waive all rights of subrogation and contribution it may have against the City, its officers, employees and agents and their respective insurers. Moreover, the insurance policy must specify that where the primary insured does not satisfy the self-insured retention, any additional insured may satisfy the self-insured retention.

All of said policies of insurance shall provide that said insurance may not be amended or cancelled by the insurer or any party hereto without providing thirty (30) days prior written notice by certified mail return receipt requested to the City. In the event any of said policies of insurance are cancelled, the Consultant shall, prior to the cancellation date, submit new evidence of insurance in conformance with Section 5.1 to the Contract Officer.

No work or services under this Agreement shall commence until the Consultant has provided the City with Certificates of Insurance, additional insured endorsement forms or appropriate insurance binders evidencing the above insurance coverages and said Certificates of Insurance or binders are approved by the City. City reserves the right to inspect complete, certified copies of and endorsements to all required insurance policies at any time. Any failure to comply with the reporting or other provisions of the policies including breaches or warranties shall not affect coverage provided to City.

All certificates shall name the City as additional insured (providing the appropriate endorsement) and shall conform to the following "cancellation" notice:

### CANCELLATION:

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATED THEREOF, THE ISSUING COMPANY SHALL MAIL THIRTY (30)-DAY ADVANCE WRITTEN NOTICE TO CERTIFICATE HOLDER NAMED HEREIN.

[to be initialed]

\_\_\_\_\_  
Consultant Initials

City, its respective elected and appointed officers, directors, officials, employees, agents and volunteers are to be covered as additional insureds as respects: liability

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arising out of activities Consultant performs; products and completed operations of Consultant; premises owned, occupied or used by Consultant; or any automobiles owned, leased, hired or borrowed by Consultant. The coverage shall contain no special limitations on the scope of protection afforded to City, and their respective elected and appointed officers, officials, employees or volunteers. Consultant's insurance shall apply separately to each insured against whom claim is made or suit is brought, except with respect to the limits of the insurer's liability.

Any deductibles or self-insured retentions must be declared to and approved by City. At the option of City, either the insurer shall reduce or eliminate such deductibles or self-insured retentions as respects City or its respective elected or appointed officers, officials, employees and volunteers or the Consultant shall procure a bond guaranteeing payment of losses and related investigations, claim administration, defense expenses and claims. The Consultant agrees that the requirement to provide insurance shall not be construed as limiting in any way the extent to which the Consultant may be held responsible for the payment of damages to any persons or property resulting from the Consultant's activities or the activities of any person or persons for which the Consultant is otherwise responsible nor shall it limit the Consultant's indemnification liabilities as provided in Section 5.3.

In the event the Consultant subcontracts any portion of the work in compliance with Section 4.5 of this Agreement, the contract between the Consultant and such subcontractor shall require the subcontractor to maintain the same policies of insurance that the Consultant is required to maintain pursuant to Section 5.1, and such certificates and endorsements shall be provided to City.

### 5.3 Indemnification.

To the full extent permitted by law, Consultant agrees to indemnify, defend and hold harmless the City, its officers, employees and agents ("Indemnified Parties") against, and will hold and save them and each of them harmless from, any and all actions, either judicial, administrative, arbitration or regulatory claims, damages to persons or property, losses, costs, penalties, obligations, errors, omissions or liabilities whether actual or threatened (herein "claims or liabilities") that may be asserted or claimed by any person, firm or entity arising out of or in connection with the negligent performance of the work, operations or activities provided herein of Consultant, its officers, employees, agents, subcontractors, or invitees, or any individual or entity for which Consultant is legally liable ("indemnitors"), or arising from Consultant's or indemnitors' reckless or willful misconduct, or arising from Consultant's or indemnitors' negligent performance of or failure to perform any term, provision, covenant or condition of this Agreement, and in connection therewith:

(a) Consultant will defend any action or actions filed in connection with any of said claims or liabilities and will pay all costs and expenses, including legal costs and attorneys' fees incurred in connection therewith;

(b) Consultant will promptly pay any judgment rendered against the City, its officers, agents or employees for any such claims or liabilities arising out of or in



connection with the negligent performance of or failure to perform such work, operations or activities of Consultant hereunder; and Consultant agrees to save and hold the City, its officers, agents, and employees harmless therefrom;

(c) In the event the City, its officers, agents or employees is made a party to any action or proceeding filed or prosecuted against Consultant for such damages or other claims arising out of or in connection with the negligent performance of or failure to perform the work, operation or activities of Consultant hereunder, Consultant agrees to pay to the City, its officers, agents or employees, any and all costs and expenses incurred by the City, its officers, agents or employees in such action or proceeding, including but not limited to, legal costs and attorneys' fees.

Consultant shall incorporate similar indemnity agreements with its subcontractors and if it fails to do so Consultant shall be fully responsible to indemnify City hereunder therefore, and failure of City to monitor compliance with these provisions shall not be a waiver hereof. This indemnification includes claims or liabilities arising from any negligent or wrongful act, error or omission, or reckless or willful misconduct of Consultant in the performance of professional services hereunder. The provisions of this Section do not apply to claims or liabilities occurring as a result of City's sole negligence or willful acts or omissions, but, to the fullest extent permitted by law, shall apply to claims and liabilities resulting in part from City's negligence, except that design professionals' indemnity hereunder shall be limited to claims and liabilities arising out of the negligence, recklessness or willful misconduct of the design professional. The indemnity obligation shall be binding on successors and assigns of Consultant and shall survive termination of this Agreement.

#### 5.4 Sufficiency of Insurer.

Insurance required by this Agreement shall be satisfactory only if issued by companies qualified to do business in California, rated "A" or better in the most recent edition of Best Rating Guide, The Key Rating Guide or in the Federal Register, and only if they are of a financial category Class VII or better, unless such requirements are waived by the Risk Manager of the City ("Risk Manager") due to unique circumstances. If this Agreement continues for more than 3 years duration, or in the event the risk manager determines that the work or services to be performed under this Agreement creates an increased or decreased risk of loss to the City, the Consultant agrees that the minimum limits of the insurance policies may be changed accordingly upon receipt of written notice from the Risk Manager.

### **ARTICLE 6. RECORDS, REPORTS, AND RELEASE OF INFORMATION**

#### 6.1 Records.

Consultant shall keep, and require subcontractors to keep, such ledgers, books of accounts, invoices, vouchers, canceled checks, reports, studies or other documents relating to the disbursements charged to City and services performed hereunder (the "books and records"), as shall be necessary to perform the services required by this

Agreement and enable the Contract Officer to evaluate the performance of such services. Any and all such documents shall be maintained in accordance with generally accepted accounting principles and shall be complete and detailed. The Contract Officer shall have full and free access to such books and records at all times during normal business hours of City, including the right to inspect, copy, audit and make records and transcripts from such records. Such records shall be maintained for a period of three (3) years following completion of the services hereunder, and the City shall have access to such records in the event any audit is required. In the event of dissolution of Consultant's business, custody of the books and records may be given to City, and access shall be provided by Consultant's successor in interest. Notwithstanding the above, the Consultant shall fully cooperate with the City in providing access to the books and records if a public records request is made and disclosure is required by law including but not limited to the California Public Records Act.

## 6.2 Reports.

Consultant shall periodically prepare and submit to the Contract Officer such reports concerning the performance of the services required by this Agreement as the Contract Officer shall require. Consultant hereby acknowledges that the City is greatly concerned about the cost of work and services to be performed pursuant to this Agreement. For this reason, Consultant agrees that if Consultant becomes aware of any facts, circumstances, techniques, or events that may or will materially increase or decrease the cost of the work or services contemplated herein or, if Consultant is providing design services, the cost of the project being designed, Consultant shall promptly notify the Contract Officer of said fact, circumstance, technique or event and the estimated increased or decreased cost related thereto and, if Consultant is providing design services, the estimated increased or decreased cost estimate for the project being designed.

## 6.3 Ownership of Documents.

All drawings, specifications, maps, designs, photographs, studies, surveys, data, notes, computer files, reports, records, documents and other materials (the "documents and materials") prepared by Consultant, its employees, subcontractors and agents in the performance of this Agreement shall be the property of City and shall be delivered to City upon request of the Contract Officer or upon the termination of this Agreement, and Consultant shall have no claim for further employment or additional compensation as a result of the exercise by City of its full rights of ownership use, reuse, or assignment of the documents and materials hereunder. Any use, reuse or assignment of such completed documents for other projects and/or use of uncompleted documents without specific written authorization by the Consultant will be at the City's sole risk and without liability to Consultant, and Consultant's guarantee and warranties shall not extend to such use, reuse or assignment. Consultant may retain copies of such documents for its own use. Consultant shall have the right to use the concepts embodied therein. All subcontractors shall provide for assignment to City of any documents or materials prepared by them, and in the event Consultant fails to secure such assignment, Consultant shall indemnify City for all damages resulting therefrom. Moreover, Consultant

with respect to any documents and materials that may qualify as “works made for hire” as defined in 17 U.S.C. § 101, such documents and materials are hereby deemed “works made for hire” for the City.

#### 6.4 Confidentiality and Release of Information.

(a) All information gained or work product produced by Consultant in performance of this Agreement shall be considered confidential, unless such information is in the public domain or already known to Consultant. Consultant shall not release or disclose any such information or work product to persons or entities other than City without prior written authorization from the Contract Officer.

(b) Consultant, its officers, employees, agents or subcontractors, shall not, without prior written authorization from the Contract Officer or unless requested by the City Attorney, voluntarily provide documents, declarations, letters of support, testimony at depositions, response to interrogatories or other information concerning the work performed under this Agreement. Response to a subpoena or court order shall not be considered “voluntary” provided Consultant gives City notice of such court order or subpoena.

(c) If Consultant, or any officer, employee, agent or subcontractor of Consultant, provides any information or work product in violation of this Agreement, then City shall have the right to reimbursement and indemnity from Consultant for any damages, costs and fees, including attorney’s fees, caused by or incurred as a result of Consultant’s conduct.

(d) Consultant shall promptly notify City should Consultant, its officers, employees, agents or subcontractors be served with any summons, complaint, subpoena, notice of deposition, request for documents, interrogatories, request for admissions or other discovery request, court order or subpoena from any party regarding this Agreement and the work performed there under. City retains the right, but has no obligation, to represent Consultant or be present at any deposition, hearing or similar proceeding. Consultant agrees to cooperate fully with City and to provide City with the opportunity to review any response to discovery requests provided by Consultant. However, this right to review any such response does not imply or mean the right by City to control, direct, or rewrite said response.

### **ARTICLE 7. ENFORCEMENT OF AGREEMENT AND TERMINATION**

#### 7.1 California Law.

This Agreement shall be interpreted, construed and governed both as to validity and to performance of the parties in accordance with the laws of the State of California. Legal actions concerning any dispute, claim or matter arising out of or in relation to this Agreement shall be instituted in the Superior Court of the County of Los Angeles, State of California, or any other appropriate court in such county, and Consultant covenants and agrees to submit to the personal jurisdiction of such court in the event of such action.

In the event of litigation in a U.S. District Court, venue shall lie exclusively in the Central District of California, in the County of Los Angeles, State of California.

#### 7.2 Disputes; Default.

In the event that Consultant is in default under the terms of this Agreement, the City shall not have any obligation or duty to continue compensating Consultant for any work performed after the date of default. Instead, the City may give notice to Consultant of the default and the reasons for the default. The notice shall include the timeframe in which Consultant may cure the default. This timeframe is presumptively thirty (30) days, but may be extended, though not reduced, if circumstances warrant. During the period of time that Consultant is in default, the City shall hold all invoices and shall, when the default is cured, proceed with payment on the invoices. In the alternative, the City may, in its sole discretion, elect to pay some or all of the outstanding invoices during the period of default. If Consultant does not cure the default, the City may take necessary steps to terminate this Agreement under this Article. Any failure on the part of the City to give notice of the Consultant's default shall not be deemed to result in a waiver of the City's legal rights or any rights arising out of any provision of this Agreement.

#### 7.3 Retention of Funds.

Consultant hereby authorizes City to deduct from any amount payable to Consultant (whether or not arising out of this Agreement) (i) any amounts the payment of which may be in dispute hereunder or which are necessary to compensate City for any losses, costs, liabilities, or damages suffered by City, and (ii) all amounts for which City may be liable to third parties, by reason of Consultant's acts or omissions in performing or failing to perform Consultant's obligation under this Agreement. In the event that any claim is made by a third party, the amount or validity of which is disputed by Consultant, or any indebtedness shall exist which shall appear to be the basis for a claim of lien, City may withhold from any payment due, without liability for interest because of such withholding, an amount sufficient to cover such claim. The failure of City to exercise such right to deduct or to withhold shall not, however, affect the obligations of the Consultant to insure, indemnify, and protect City as elsewhere provided herein.

#### 7.4 Waiver.

Waiver by any party to this Agreement of any term, condition, or covenant of this Agreement shall not constitute a waiver of any other term, condition, or covenant. Waiver by any party of any breach of the provisions of this Agreement shall not constitute a waiver of any other provision or a waiver of any subsequent breach or violation of any provision of this Agreement. Acceptance by City of any work or services by Consultant shall not constitute a waiver of any of the provisions of this Agreement. No delay or omission in the exercise of any right or remedy by a non-defaulting party on any default shall impair such right or remedy or be construed as a waiver. Any waiver by either party of any default must be in writing and shall not be a waiver of any other default concerning the same or any other provision of this Agreement.

#### 7.5 Rights and Remedies are Cumulative.

Except with respect to rights and remedies expressly declared to be exclusive in this Agreement, the rights and remedies of the parties are cumulative and the exercise by either party of one or more of such rights or remedies shall not preclude the exercise by it, at the same or different times, of any other rights or remedies for the same default or any other default by the other party.

#### 7.6 Legal Action.

In addition to any other rights or remedies, either party may take legal action, in law or in equity, to cure, correct or remedy any default, to recover damages for any default, to compel specific performance of this Agreement, to obtain declaratory or injunctive relief, or to obtain any other remedy consistent with the purposes of this Agreement. Notwithstanding any contrary provision herein, Consultant shall file a statutory claim pursuant to Government Code Sections 905 et. seq. and 910 et. seq., in order to pursue a legal action under this Agreement.

#### 7.7 Termination Prior to Expiration of Term.

This Section shall govern any termination of this Contract except as specifically provided in the following Section for termination for cause. The City reserves the right to terminate this Contract at any time, with or without cause, upon thirty (30) days' written notice to Consultant, except that where termination is due to the fault of the Consultant, the period of notice may be such shorter time as may be determined by the Contract Officer. In addition, the Consultant reserves the right to terminate this Contract at any time, with or without cause, upon sixty (60) days' written notice to City, except that where termination is due to the fault of the City, the period of notice may be such shorter time as the Consultant may determine. Upon receipt of any notice of termination, Consultant shall immediately cease all services hereunder except such as may be specifically approved by the Contract Officer. Except where the Consultant has initiated termination, the Consultant shall be entitled to compensation for all services rendered prior to the effective date of the notice of termination and for any services authorized by the Contract Officer thereafter in accordance with the Schedule of Compensation or such as may be approved by the Contract Officer, except as provided in Section 7.3. In the event the Consultant has initiated termination, the Consultant shall be entitled to compensation only for the reasonable value of the work product actually produced hereunder. In the event of termination without cause pursuant to this Section, the terminating party need not provide the non-terminating party with the opportunity to cure pursuant to Section 7.2.

#### 7.8 Termination for Default of Consultant.

If termination is due to the failure of the Consultant to fulfill its obligations under this Agreement, City may, after compliance with the provisions of Section 7.2, take over the work and prosecute the same to completion by contract or otherwise, and the Consultant shall be liable to the extent that the total cost for completion of the services required hereunder exceeds the compensation herein stipulated (provided that the City

shall use reasonable efforts to mitigate such damages), and City may withhold any payments to the Consultant for the purpose of set-off or partial payment of the amounts owed the City as previously stated.

#### **7.9 Attorneys' Fees.**

If either party to this Agreement is required to initiate or defend or made a party to any action or proceeding in any way connected with this Agreement, the prevailing party in such action or proceeding, in addition to any other relief which may be granted, whether legal or equitable, shall be entitled to reasonable attorney's fees. Attorney's fees shall include attorney's fees on any appeal, and in addition a party entitled to attorney's fees shall be entitled to all other reasonable costs for investigating such action, taking depositions and discovery and all other necessary costs the court allows which are incurred in such litigation. All such fees shall be deemed to have accrued on commencement of such action and shall be enforceable whether or not such action is prosecuted to judgment.

### **ARTICLE 8. CITY OFFICERS AND EMPLOYEES: NON-DISCRIMINATION**

#### **8.1 Non-liability of City Officers and Employees.**

No officer or employee of the City shall be personally liable to the Consultant, or any successor in interest, in the event of any default or breach by the City or for any amount which may become due to the Consultant or to its successor, or for breach of any obligation of the terms of this Agreement.

#### **8.2 Conflict of Interest.**

Consultant covenants that neither it, nor any officer or principal of its firm, has or shall acquire any interest, directly or indirectly, which would conflict in any manner with the interests of City or which would in any way hinder Consultant's performance of services under this Agreement. Consultant further covenants that in the performance of this Agreement, no person having any such interest shall be employed by it as an officer, employee, agent or subcontractor without the express written consent of the Contract Officer. Consultant agrees to at all times avoid conflicts of interest or the appearance of any conflicts of interest with the interests of City in the performance of this Agreement.

No officer or employee of the City shall have any financial interest, direct or indirect, in this Agreement nor shall any such officer or employee participate in any decision relating to the Agreement which affects her/his financial interest or the financial interest of any corporation, partnership or association in which (s)he is, directly or indirectly, interested, in violation of any State statute or regulation. The Consultant warrants that it has not paid or given and will not pay or give any third party any money or other consideration for obtaining this Agreement.

### 8.3 Covenant Against Discrimination.

Consultant covenants that, by and for itself, its heirs, executors, assigns, and all persons claiming under or through them, that there shall be no discrimination against or segregation of, any person or group of persons on account of race, color, creed, religion, sex, gender, sexual orientation, marital status, national origin, ancestry or other protected class in the performance of this Agreement. Consultant shall take affirmative action to insure that applicants are employed and that employees are treated during employment without regard to their race, color, creed, religion, sex, gender, sexual orientation, marital status, national origin, ancestry or other protected class.

### 8.4 Unauthorized Aliens.

Consultant hereby promises and agrees to comply with all of the provisions of the Federal Immigration and Nationality Act, 8 U.S.C.A. §§ 1101, *et seq.*, as amended, and in connection therewith, shall not employ unauthorized aliens as defined therein. Should Consultant so employ such unauthorized aliens for the performance of work and/or services covered by this Agreement, and should any liability or sanctions be imposed against City for such use of unauthorized aliens, Consultant hereby agrees to and shall reimburse City for the cost of all such liabilities or sanctions imposed, together with any and all costs, including attorneys' fees, incurred by City.

## **ARTICLE 9. MISCELLANEOUS PROVISIONS**

### 9.1 Notices.

Any notice, demand, request, document, consent, approval, or communication either party desires or is required to give to the other party or any other person shall be in writing and either served personally or sent by prepaid, first-class mail, in the case of the City, to the City Manager and to the attention of the Contract Officer (with her/his name and City title), City of Irwindale, 5050 N Irwindale Ave, Irwindale, CA 91706 and in the case of the Consultant, to the person(s) at the address designated on the execution page of this Agreement. Either party may change its address by notifying the other party of the change of address in writing. Notice shall be deemed communicated at the time personally delivered or in seventy-two (72) hours from the time of mailing if mailed as provided in this Section.

### 9.2 Interpretation.

The terms of this Agreement shall be construed in accordance with the meaning of the language used and shall not be construed for or against either party by reason of the authorship of this Agreement or any other rule of construction which might otherwise apply.

### 9.3 Counterparts.

This Agreement may be executed in any number of counterparts and each of such counterparts shall for all purposes be deemed to be an original, whether the signatures are originals, electronic, facsimiles or digital. All such counterparts shall together constitute but one and the same Agreement.

### 9.4 Integration; Amendment.

This Agreement including the attachments hereto is the entire, complete and exclusive expression of the understanding of the parties. It is understood that there are no oral agreements between the parties hereto affecting this Agreement and this Agreement supersedes and cancels any and all previous negotiations, arrangements, agreements and understandings, if any, between the parties, and none shall be used to interpret this Agreement. No amendment to or modification of this Agreement shall be valid unless made in writing and approved by the Consultant and by the City Council. The parties agree that this requirement for written modifications cannot be waived and that any attempted waiver shall be void.

### 9.5 Severability.

In the event that any one or more of the phrases, sentences, clauses, paragraphs, or sections contained in this Agreement shall be declared invalid or unenforceable by a valid judgment or decree of a court of competent jurisdiction, such invalidity or unenforceability shall not affect any of the remaining phrases, sentences, clauses, paragraphs, or sections of this Agreement which are hereby declared as severable and shall be interpreted to carry out the intent of the parties hereunder unless the invalid provision is so material that its invalidity deprives either party of the basic benefit of their bargain or renders this Agreement meaningless.

### 9.6 Warranty & Representation of Non-Collusion.

No official, officer, or employee of City has any financial interest, direct or indirect, in this Agreement, nor shall any official, officer, or employee of City participate in any decision relating to this Agreement which may affect his/her financial interest or the financial interest of any corporation, partnership, or association in which (s)he is directly or indirectly interested, or in violation of any corporation, partnership, or association in which (s)he is directly or indirectly interested, or in violation of any State or municipal statute or regulation. The determination of "financial interest" shall be consistent with State law and shall not include interests found to be "remote" or "non-interests" pursuant to Government Code Sections 1091 or 1091.5. Consultant warrants and represents that it has not paid or given, and will not pay or give, to any third party including, but not limited to, any City official, officer, or employee, any money, consideration, or other thing of value as a result or consequence of obtaining or being awarded any agreement. Consultant further warrants and represents that (s)he/it has not engaged in any act(s), omission(s), or other conduct or collusion that would result in the payment of any money, consideration, or other thing of value to any third party including, but not limited to, any



City official, officer, or employee, as a result of consequence of obtaining or being awarded any agreement. Consultant is aware of and understands that any such act(s), omission(s) or other conduct resulting in such payment of money, consideration, or other thing of value will render this Agreement void and of no force or effect.

Consultant's Authorized Initials \_\_\_\_\_

9.7 Corporate Authority.

The persons executing this Agreement on behalf of the parties hereto warrant that (i) such party is duly organized and existing, (ii) they are duly authorized to execute and deliver this Agreement on behalf of said party, (iii) by so executing this Agreement, such party is formally bound to the provisions of this Agreement, and (iv) the entering into this Agreement does not violate any provision of any other Agreement to which said party is bound. This Agreement shall be binding upon the heirs, executors, administrators, successors and assigns of the parties.

**[SIGNATURES ON FOLLOWING PAGE]**

**IN WITNESS WHEREOF**, the parties hereto have executed this Agreement on the date and year first-above written.

CITY:

CITY IRWINDALE, a municipal corporation

\_\_\_\_\_  
Julian Miranda, City Manager

ATTEST:

\_\_\_\_\_  
Laura Nieto, Chief City Clerk

APPROVED AS TO FORM:  
ALESHIRE & WYNDER, LLP

\_\_\_\_\_  
Adrian R. Guerra, City Attorney

CONSULTANT:

\_\_\_\_\_  
By: \_\_\_\_\_  
Name: Joseph Monaco  
Title: President and CEO

By: \_\_\_\_\_  
Name: \_\_\_\_\_  
Title: \_\_\_\_\_  
Address: 225 South Lake Avenue,  
Suite M210  
Pasadena CA, 9110X

**Two corporate officer signatures required when Consultant is a corporation, with one signature required from each of the following groups: 1) Chairman of the Board, President or any Vice President; and 2) Secretary, any Assistant Secretary, Chief Financial Officer or any Assistant Treasurer. CONSULTANT'S SIGNATURES SHALL BE DULY NOTARIZED, AND APPROPRIATE ATTESTATIONS SHALL BE INCLUDED AS MAY BE REQUIRED BY THE BYLAWS, ARTICLES OF INCORPORATION, OR OTHER RULES OR REGULATIONS APPLICABLE TO CONSULTANT'S BUSINESS ENTITY.**

## CALIFORNIA ALL-PURPOSE ACKNOWLEDGMENT

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy or validity of that document.

STATE OF CALIFORNIA

COUNTY OF LOS ANGELES

On \_\_\_\_\_, 202\_\_ before me, \_\_\_\_\_, personally appeared \_\_\_\_\_, proved to me on the basis of satisfactory evidence to be the person(s) whose names(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature: \_\_\_\_\_

### OPTIONAL

Though the data below is not required by law, it may prove valuable to persons relying on the document and could prevent fraudulent reattachment of this form.

| CAPACITY CLAIMED BY SIGNER                                    |                                                                                 | DESCRIPTION OF ATTACHED DOCUMENT |
|---------------------------------------------------------------|---------------------------------------------------------------------------------|----------------------------------|
| <input type="checkbox"/>                                      | INDIVIDUAL                                                                      |                                  |
| <input type="checkbox"/>                                      | CORPORATE OFFICER                                                               |                                  |
| <input type="checkbox"/>                                      | PARTNER(S) <input type="checkbox"/> LIMITED<br><input type="checkbox"/> GENERAL | TITLE OR TYPE OF DOCUMENT        |
| <input type="checkbox"/>                                      | ATTORNEY-IN-FACT                                                                |                                  |
| <input type="checkbox"/>                                      | TRUSTEE(S)                                                                      | NUMBER OF PAGES                  |
| <input type="checkbox"/>                                      | GUARDIAN/CONSERVATOR                                                            |                                  |
| <input type="checkbox"/>                                      | OTHER _____                                                                     | DATE OF DOCUMENT                 |
| SIGNER IS REPRESENTING:<br>(NAME OF PERSON(S) OR ENTITY(IES)) |                                                                                 | SIGNER(S) OTHER THAN NAMED ABOVE |
| _____                                                         |                                                                                 |                                  |
| _____                                                         |                                                                                 |                                  |
| _____                                                         |                                                                                 |                                  |

## CALIFORNIA ALL-PURPOSE ACKNOWLEDGMENT

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy or validity of that document.

STATE OF CALIFORNIA

COUNTY OF LOS ANGELES

On \_\_\_\_\_, 202\_\_ before me, \_\_\_\_\_, personally appeared \_\_\_\_\_, proved to me on the basis of satisfactory evidence to be the person(s) whose names(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature: \_\_\_\_\_

### OPTIONAL

Though the data below is not required by law, it may prove valuable to persons relying on the document and could prevent fraudulent reattachment of this form.

| CAPACITY CLAIMED BY SIGNER                                           |                                                                                                          | DESCRIPTION OF ATTACHED DOCUMENT            |
|----------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------|---------------------------------------------|
| <input type="checkbox"/>                                             | INDIVIDUAL                                                                                               |                                             |
| <input type="checkbox"/>                                             | CORPORATE OFFICER                                                                                        |                                             |
| <input type="checkbox"/>                                             | <div>TITLE(S)<br/>PARTNER(S) <input type="checkbox"/> LIMITED<br/><input type="checkbox"/> GENERAL</div> | <div>TITLE OR TYPE OF DOCUMENT</div>        |
| <input type="checkbox"/>                                             | ATTORNEY-IN-FACT                                                                                         |                                             |
| <input type="checkbox"/>                                             | TRUSTEE(S)                                                                                               | <div>NUMBER OF PAGES</div>                  |
| <input type="checkbox"/>                                             | GUARDIAN/CONSERVATOR                                                                                     |                                             |
| <input type="checkbox"/>                                             | OTHER _____                                                                                              | <div>DATE OF DOCUMENT</div>                 |
| _____<br>_____<br>_____                                              |                                                                                                          |                                             |
| <b>SIGNER IS REPRESENTING:</b><br>(NAME OF PERSON(S) OR ENTITY(IES)) |                                                                                                          | <div>SIGNER(S) OTHER THAN NAMED ABOVE</div> |
| _____<br>_____<br>_____                                              |                                                                                                          |                                             |

**EXHIBIT “A”**  
**SCOPE OF SERVICES**

Proposal Dated October 1, 2025

**Task 1: Project Initiation and Project Management**

Dudek’s project manager will serve as the primary point of contact and will oversee the day-to-day project management tasks to ensure that the project stays on schedule and within budget. Dudek will facilitate clear lines of communication, organization, and milestone tracking to achieve successful outcomes.

Dudek will schedule and facilitate a virtual project kickoff meeting to share project ideas and aspirations, and establish procedures and relationships that will last through the life of the project. This meeting will be structured with City staff, any key partners, and Dudek’s core team. Important topics that will be discussed include introductions, project goals and regulatory context, lines of communication, methods for file sharing, data needs, engagement strategy, overarching style and organizational preferences, and project schedule. Dudek will send the meeting agenda ahead of the kickoff meeting and will follow the meeting with a summary and action items.

During the project’s projected 12-month schedule (Figure 2 within the Schedule of Services Section), Dudek will attend monthly virtual meetings with staff. Dudek’s project manager will ensure that necessary team members attend key check-ins as they relate to relevant upcoming milestones. Dudek will provide agendas ahead of meetings and meeting notes with action items after meetings to ensure continued progress in alignment with the project schedule.

**Deliverables**

- Kickoff meeting agenda and notes
- Kickoff meeting attendance (virtual)
- Develop agendas, attend, and provide meeting notes for 12 monthly project check-in meetings (virtual)

**Task 2: Community Outreach and Engagement**

Dudek’s team of in-house community engagement specialists has extensive experience working with cities to develop a comprehensive and efficient outreach and engagement effort. We aim to create engagement that is inclusive and interactive to inform the planning process.

**Engagement Planning**

During the project kickoff meeting, Dudek will discuss with City staff initial thoughts on engagement planning, methods, and marketing. After kickoff, Dudek will develop a draft

engagement plan and incorporate engagement into the project schedule. Our team will identify marketing and communication methods we've found success with elsewhere, and ensure that our methods reduce barriers to providing input. For example, we will create translated engagement materials, aim to provide both in-person and online opportunities for input, and will consider timing and locations for events that aim to allow the broadest participation possible. We'll also develop a preliminary list of community groups, organizations, regional partners, businesses, and agencies that may be interested in the planning effort, and will work to ensure these organizations are notified of the engagement events.

City staff will review the draft engagement plan, and provide local insights that align with the City's communication and marketing procedures and experiences. Dudek will take the City's comments and create a final engagement plan for the project.

Based on prior experiences and for the purposes of budgeting, Dudek has assumed public engagement in the form of community workshops, and partner engagement with local organizations and City departments in the form of interviews. However, Dudek is experienced with a wide variety of engagement methods, such as surveys, walking tours, budgeting activities, and more. Should additional or different engagement methods be preferred outside of or beyond workshops and targeted local organization interviews, Dudek can work with the City to adjust the scope and fee.

### **Local Organization and City Staff Interviews**

Dudek will work with City staff to identify the most relevant department leads and potential project partners related to implementation of the Open Space Element. They may include City department staff, agencies, service providers, local organizations, businesses, or other potential partners. Once identified, Dudek will conduct up to five one-on-one interviews that will discuss existing programs and policies, gaps in open space and recreation services or amenities, and opportunities for future collaboration. Dudek expects one interview to include Los Angeles County Parks and Recreation as it relates to the Santa Fe Recreational Area.

These interviews will inform Task 4's development of draft policy and the implementation table.

### **Community Workshops**

Dudek staff will develop presentation materials for a community workshop. To encourage attendance and limit outreach fatigue, this workshop has the potential to be adjusted to be delivered in conjunction with other planning efforts, or to be adjusted to act as a pop-up event or tabling effort at an established and popular community event. In the case of the Open Space Element, the event could also occur in a City open space. Dudek assumes one in-person and one virtual public workshop will be held to facilitate a wider audience.

## **Community Engagement Summary Report**

At the conclusion of all engagement, Dudek will develop a Community Engagement Summary Report, which will outline key feedback that was heard as part of the effort, including themes and data.

### **Deliverables**

- Draft Engagement Plan
- Final Engagement Plan
- Marketing materials
- Workshop material development
- Attendance and presentation at one in-person and one virtual community workshop
- Up to five one-on-one interviews with City department staff, service providers, local organizations, and other potential partners
- Community Engagement Summary Report highlighting trends identified from public input

### **Assumptions**

- City staff will provide consolidated comments on the Draft Engagement Plan.
- Dudek has included translation within the budget to cover Spanish translation for two workshops and materials. Should the City prefer additional languages, or further translation or interpretation needs, Dudek can provide these services for an additional fee.

## **Task 3: Existing Conditions Analysis**

### **Existing Policy Matrix**

Dudek will review the existing Open Space Element policies. Dudek will compile policies into a Policy Matrix that will be used to categorize and cross-reference policies with the latest state mandates, including SB 1425. This matrix will allow the Dudek team and City staff to easily filter policies by relevant topics. Dudek will follow up with City staff about key existing policies from Open Space Element to understand the current implementation status and effectiveness of implementation.

In a second tab within the Policy Matrix, Dudek will compile topic-relevant policies within other General Plan elements or City planning documents, particularly the Safety Element and Local Hazard Mitigation Plan due to their overlap with climate resilience and how that relates to SB 1425. These policies will also be attributed with a similar categorization format, allowing them to be quickly and effectively cross-checked for consistency during policy development.

### **Community Profile**

Dudek

Open Space Element

Professional Services Contract

A-3

Dudek will compile a community profile that will provide a basis for mapping and the open space assessment. Dudek will utilize data from the U.S. Census Bureau, CalEnviroScreen, California Healthy Places Index, and California Department of Finance to create an overview of demographic, housing, economic, and social trends throughout the City. Information from the recent Housing, and Environmental Justice Element updates will be reviewed and incorporated as appropriate.

Environmental factors will also be evaluated. CalEnviroScreen and Healthy Places Index will provide information on pollution factors, and will be supplemented with land use data. Climate hazard data from the Safety Element update will be considered and will be supplemented where necessary. For example, Dudek will consider the Trust for Public Land's thermal satellite imagery that identifies urban heat island severity. Data on the City's urban tree canopy will also be considered, and our urban foresters may utilize existing local data, the National Urban Tree Canopy Assessment, Google Earth Insights, or Tree Equity Score to estimate and analyze tree canopy in relation to the Open Space Element.

## **Open Space Assessment**

Dudek understands a major component of this effort will be compiling, updating, and providing the City with data and mapping that can be used moving forward for City planning, programming, grant pursuits, or other purposes. Our team will build on the City's existing GIS layers for open space and trails, and provide updates where necessary. Climate projections and state and federal hazard layers outlined within the Community Profile will be analyzed in conjunction with environmental factors to determine the relationships between open spaces in the City and potential climate impacts.

Our team will consider the relationship between existing community density and park acreage throughout the City, along with accessible regional resources, to inform future demand based on population projections and equitable access considerations within SB 1425. Dudek will undertake a walkability and bikeability analysis, accounting for park and trail entrances and the roadway network to further understand outdoor recreation access. Input from residents regarding park needs, accessibility, and park conditions and maintenance will be folded into the needs assessment.

Dudek will assess the parks and open space network for opportunities for acquisition or enhancement to improve access to the community to trails. We will evaluate the connectivity of the existing trails sections and identify potential corridors for improving the network. The factors evaluated will include existing trails and easements; desirable destinations such as parks, business districts, and schools; available land; creeks and drainages; and other factors. We will identify areas within the City where communities are underserved by trails and the options for enhancements will be proposed.

## **Deliverables**

Dudek  
Open Space Element  
Professional Services Contract

A-4



- Existing Policy Matrix
- Draft Community Profile
- Open Space Element maps and GIS Data (PDF, Shapefiles/GeoDatabase)
- Draft Open Space Assessment

#### **Task 4: Research and Analysis**

Dudek will begin with existing goals, policies, and actions from Task 3, and will refine, expand, and add policies and actions to address key components of SB 1425, respond to City and agency feedback, and integrate input received from community engagement. To address SB 1425, our team will develop policies that address climate resilience, park access, and habitat enhancement in the City's open spaces. Irwindale is unique in its land use patterns and with the existence of the Santa Fe Recreation Area. As such, Dudek would strongly consider the spatial components of the City's land uses and built environment. Policies will prioritize open space accessibility for the City's residential communities, and consider policy that can also address the desires and options for the City's large business community. Related to climate resilience, our team anticipates extreme heat as the largest hazard that will need to be further addressed. We will collaborate with our urban forestry team to ensure that urban greening best practices are included to enhance shade and limit urban heat island effect over the long term. We will incorporate temporary or quick build practices that we've explored as part of past climate resilience and extreme heat planning efforts in Southern California, and help to provide immediate relief from extreme heat. Our landscape architects and biologists will also consider rewilding opportunities relative to the City's open spaces.

To facilitate the element's implementation, Dudek will develop an implementation table for the element's actions. This will categorize the type of implementing action (ordinance, partnership, program, engagement/education, study), identify lead departments, potential partner organizations and agencies, costs, and funding opportunities. Dudek will use financial and staffing data provided by the City, combined with our real-world experience with trail and park construction, to develop cost estimates for the implementation and ongoing maintenance of the proposed recreation amenities and open space. We will evaluate City revenue sources to identify opportunities for new or improved local funding sources. Other funding avenues, such as grants, leases, sponsorships, or partnerships, may also be explored as appropriate.

#### **Deliverables**

- Draft Open Space goals, policy, priority recommendations, and implementation table (Word)

#### **Assumptions**

- The General Plan update will not include preparation of an HCP for the City's open spaces, but Dudek staff can work with City staff and discuss how to best

integrate HCP best practices or next steps into the Open Space Element. If the City is interested in the development of an HCP in accordance with the Endangered Species Act, Dudek can work with City staff to develop a separate scope and fee.

## **Task 5: Open Space Element**

### **Administrative Draft**

Dudek will develop an Administrative Draft for City staff to review and provide comments on ahead of the public draft development. Two deliverables will play into an efficient and successful administrative review process, including a draft style guide (allowing for graphic input), and a Word draft of the element (allowing for tracked-changes text edits).

Early in the project, Dudek's Graphics team will build on existing City branding to create a project style guide with fonts and colors that are locally relevant and consistent with the Americans with Disabilities Act. The styles of the recent Safety, Environmental Justice, and Housing Element updates will be considered when developing this element's style. This style guide will be leveraged to develop not only the draft layout, but also will be key to ensuring a consistent project brand throughout the process. Staff will be able to provide comments on this draft layout early on in the project.

After Tasks 3 and 4 have been completed, Dudek will compile the information gathered and policies developed to create a Word Administrative Draft Open Space Element. The Administrative Draft will follow an easy-to-understand organizational structure that will mimic the existing General Plan as possible for ease of use and consistency across elements. Dudek will track new and modified policies and background information within the element, so that City staff, decision makers, and the public will understand the changes that are being proposed.

### **Public Review Draft**

After responding to City comments on the Administrative Draft Open Space Element, Dudek will develop the Public Draft Open Space Element. Dudek will then work with the City to facilitate public review in coordination with Task 6's Environmental Review.

### **Hearing Support and Final Draft**

Dudek assumes Planning Commission feedback will be solicited following or during public review. Our team will assist the City with preparing staff reports that can be used for the Planning Commission and City Council. Agenda materials will include a policy-tracking matrix to easily highlight new and modified policies. This matrix will seamlessly build upon Task 3's review and development of an existing Policy Matrix.

After public comments and recommendations from Planning Commission have been received, Dudek will incorporate feedback and develop the Final Draft Open Space Element for the City Council Adoption Hearing. For budgetary purposes, Dudek assumes that no substantial changes or revisions will be required for this draft.

## **Deliverables**

- Administrative Draft Open Space Element
- Public Review Draft Open Space Element
- A policy-tracking matrix
- Assisting City staff with the preparation of staff reports
- Final Open Space Element

## **Task 6: Environmental Review Preparation**

This Task assumes that the Open Space Element would not alter any aspect of the buildout of the City's General Plan in terms of land use or density changes that could result in increased population, housing, or employment. Accordingly, this scope of service anticipates that an addendum to the Irwindale General Plan Environmental Impact Report (EIR) would be the appropriate CEQA documentation for the Open Space Element. Dudek will prepare an addendum consistent with the provisions of CEQA Guidelines Section 15164 (Addendum to an EIR or Negative Declaration).

## **Project Description**

Dudek will work with the City to establish a stable, complete Project Description in support of the Addendum. The focus of the Project Description will be on summarizing the previously approved project (Irwindale General Plan) and the proposed changes (the Open Space Element). Dudek will work with the City to define how the Open Space Element could result in environmental impacts and will develop a methodology for determining whether those environmental impacts were adequately analyzed in the City's General Plan EIR.

This task will include the submittal of a Draft Project Description, followed by one round of review and comment on the Project Description by the City, and submittal of a final Project Description. Dudek will commence with the Draft CEQA Addendum once the Project Description is determined to be complete and stable.

## **Draft CEQA Addendum**

An addendum will be prepared for the project that is consistent with the provisions of CEQA Guidelines Section 15164 (Addendum to an EIR or Negative Declaration). The addendum will consist of an introduction describing the General Plan history and a summary of applicable CEQA requirements, including a description of why the project does not warrant a subsequent EIR; the project location and setting; and the Project

Description. The environmental analysis section would then provide the environmental impact analysis for the proposed project.

The environmental impact analysis will be divided into each of the 20 required CEQA topical areas and organized as an Initial Study Checklist, with some modifications to the Checklist for the purposes of an addendum. Under each topical area, the environmental findings from the Irwindale General Plan EIR will be summarized. Then, analysis for the Environmental Justice Element will be provided, focusing on whether there would be new significant environmental effects, a substantial increase in the severity of previously identified significant effects, and/or new mitigation measures relative to what was disclosed in the Irwindale General Plan EIR.

Given the Citywide and programmatic nature of the Open Space Element, Dudek assumes that project-level and site-specific data regarding project implementation would not be available and that the environmental analysis in the addendum will be programmatic and qualitative in nature, in a manner consistent with the General Plan. Therefore, for topical areas that require site-specific information, such as biological and cultural resources, Dudek assumes reliance on information from the General Plan EIR. As such, no records searches, field surveys, tribal outreach, or cultural resource evaluations are assumed in this scope and cost. Further, because the Open Space Element would not alter any aspect of the buildout of the City's General Plan in terms of land use or density changes that could result in increased population, housing, or employment, no quantitative modeling (e.g., no CalEEMod or VMT analysis) is anticipated to be required.

Dudek will distribute an electronic copy of the Draft Addendum in Microsoft Word format for easy review and editing to City staff. Dudek will respond to one set of consolidated comments provided by the City to prepare the Revised Draft Addendum. Up to two rounds of review and revision are included in this scope of services.

## **Final Addendum**

Dudek will prepare the addendum for finalization and inclusion in the staff report(s) for the project's decision hearing(s). This scope and cost assumes delivery of electronic versions only (no hard copies of the addendum are assumed to be required). This scope and cost also assumes only one final version will be needed (i.e., if the project requires multiple decision hearings, there will be no requested revisions between hearings). Dudek assumes that the City will be responsible for preparing and filing a Notice of Determination (NOD) at the Los Angeles County Clerk's office and with the State Clearinghouse pursuant to CEQA noticing requirements. Our cost estimate assumes that the City will also be responsible for the filing fees associated with the NOD.

This scope of work includes up to three 1-hour virtual team meetings during the CEQA process. This effort also includes internal administrative coordination and invoicing tasks for 6 months of IS/ND preparation and approval. Project extensions may require a budget

augment for this task. This scope does not include attendance at public meetings or hearings by CEQA staff.

### **Deliverables**

- Project Description
- Draft Addendum
- Final Addendum
- Attendance of three 1-hour virtual meetings with City staff to discuss task deliverables

### **Assumptions**

- The City will pay all applicable filing fees associated with environmental review
- No cultural records search, Assembly Bill 52, or SB 18 consultation
- assistance will be conducted; however, Dudek can provide this service, if needed, for an additional fee.
- No surveys or fieldwork will be conducted; however, Dudek can provide this service, if needed, for an additional fee.
- No quantifiable technical analyses (such as air quality/greenhouse gas emissions, vehicle miles traveled, or noise) will be conducted and no technical reports will be provided; however, Dudek can provide this service, if needed, for an additional fee.
- Dudek will provide electronic copies for all deliverables. Print copies will be completed at cost and billed to the City on an as-needed basis.
- The Dudek CEQA team will not attend any public scoping meetings, Planning Commission meetings, or City Council hearings.

**EXHIBIT "B"**  
**SPECIAL REQUIREMENTS**  
**(Superseding Contract Boilerplate)**

**THERE ARE NO SPECIAL REQUIREMENTS FOR THIS CONTRACT.**



**EXHIBIT "C"**  
**SCHEDULE OF COMPENSATION/BUDGET**

| Dudek Labor Hours and Rates                  |               |                                |                       |              |                                |                      |                   |                       |                     |               |                     |                 |                     |                           |                       |
|----------------------------------------------|---------------|--------------------------------|-----------------------|--------------|--------------------------------|----------------------|-------------------|-----------------------|---------------------|---------------|---------------------|-----------------|---------------------|---------------------------|-----------------------|
| Project Team Role                            | Specialist II | Project Director Environmental | Senior Specialist III | Analyst IV   | Project Director Environmental | Senior Specialist II | Specialist V      | Senior Specialist III | Senior Specialist V | Specialist V  | Analyst III         | GIS Analyst III | Technical Editor II | Publications Specialist I | Creative Services III |
| Team Member                                  | Henry Ethold  | Asha Blier                     | Kelly Bray            | Joshua Baehr | James Howard                   | Edward Armstrong     | Meredith Branstad | Ryan Allen            | Kristin Stanbird    | Emily Salmeki | Tuesday Christopher | GIS Analyst III | Technical Editor II | Publications Specialist I | Creative Services III |
| Hourly Rate                                  | \$175         | \$300                          | \$240                 | \$145        | \$300                          | \$235                | \$210             | \$240                 | \$275               | \$210         | \$135               | \$135           | \$145               | \$105                     | \$160                 |
| Project Initiation and Management            | 44            | 16                             | 1                     |              |                                |                      | 1                 |                       |                     |               |                     |                 |                     |                           |                       |
| Task 1 Community Outreach and Engagement     |               |                                |                       |              |                                |                      |                   |                       |                     |               |                     |                 |                     |                           |                       |
| Task 2 Engagement Plan                       | 6             | 1                              |                       | 12           |                                |                      |                   |                       |                     |               |                     |                 |                     |                           |                       |
| 2.1 Department and Organization Interviews   | 12            |                                |                       | 12           |                                |                      |                   |                       |                     |               |                     |                 |                     |                           |                       |
| 2.2 Community Workshops                      | 20            | 1                              |                       | 24           |                                |                      |                   |                       |                     |               |                     |                 |                     |                           | 16                    |
| 2.3 Engagement Summary Report                | 2             |                                |                       | 4            |                                |                      |                   |                       |                     |               |                     |                 |                     |                           | 6                     |
| 2.4 Subtotal Task 2                          | 40            | 2                              |                       | 32           |                                |                      |                   |                       |                     |               |                     |                 |                     |                           | 16                    |
| Existing Conditions Analysis                 |               |                                |                       |              |                                |                      |                   |                       |                     |               |                     |                 |                     |                           |                       |
| Task 3 Existing Policy Matrix                | 2             |                                | 4                     | 10           |                                |                      |                   |                       |                     |               |                     |                 |                     |                           |                       |
| 3.1 Community Profile                        | 8             | 1                              | 8                     | 12           |                                |                      |                   |                       |                     |               |                     | 8               |                     |                           | 37                    |
| 3.2 Open Space Assessment                    | 4             | 1                              | 4                     |              |                                |                      | 20                | 4                     |                     |               |                     | 12              |                     |                           | 46                    |
| 3.3 Subtotal Task 3                          | 14            | 2                              | 16                    | 22           |                                |                      | 20                | 4                     |                     |               |                     | 20              |                     |                           | 88                    |
| Task 4 Research and Analysis                 |               |                                |                       |              |                                |                      |                   |                       |                     |               |                     |                 |                     |                           |                       |
| 4 Open Space Goals and Policy Implementation | 10            | 2                              | 8                     | 24           | 4                              | 4                    | 4                 | 4                     |                     |               |                     |                 |                     |                           | 60                    |
| 4.1 Policy Implementation                    | 4             |                                | 8                     |              |                                |                      | 8                 |                       |                     |               |                     |                 |                     |                           | 20                    |
| 4.2                                          |               |                                |                       |              |                                |                      |                   |                       |                     |               |                     |                 |                     |                           |                       |
| TOTAL DUDER LABOR COSTS                      |               |                                |                       |              |                                |                      |                   |                       |                     |               |                     |                 |                     |                           |                       |
| OTHER DIRECT COSTS                           |               |                                |                       |              |                                |                      |                   |                       |                     |               |                     |                 |                     |                           |                       |
| TOTAL FEE                                    |               |                                |                       |              |                                |                      |                   |                       |                     |               |                     |                 |                     |                           |                       |

Proposal Title

1

**EXHIBIT "C"**  
**SCHEDULE OF COMPENSATION/BUDGET (Continued)**

| DUDEK                    |                                 |     |    |    |     |    |    |    |    |    |    |     |    |    |    |    |     |           |          |
|--------------------------|---------------------------------|-----|----|----|-----|----|----|----|----|----|----|-----|----|----|----|----|-----|-----------|----------|
| Subtotal Task 4          |                                 | 14  | 2  | 16 | 24  | 4  | 4  | 12 | 4  |    |    |     |    |    |    |    | 80  | \$16,190  | \$16,190 |
| Task 5                   | Open Space Element              |     |    |    |     |    |    |    |    |    |    |     |    |    |    |    |     |           |          |
| 5.1                      | Administrative Draft            | 12  | 2  | 8  | 20  |    |    |    |    |    |    |     |    |    |    |    | 62  | \$10,460  | \$10,460 |
| 5.2                      | Public Draft                    | 8   | 2  | 2  | 6   |    |    |    |    |    |    |     |    |    |    |    | 18  | \$3,370   | \$3,370  |
| 5.3                      | Hearing Support and Final Draft | 8   | 2  | 2  |     |    |    |    |    |    |    |     |    |    |    |    | 2   | \$3,320   | \$3,320  |
| Subtotal Task 5          |                                 | 28  | 6  | 12 | 26  |    |    |    |    |    |    |     |    |    |    |    | 10  | \$17,150  | \$17,150 |
| Task 6                   | Environmental Review            |     |    |    |     |    |    |    |    |    |    |     |    |    |    |    |     |           |          |
| 6.1                      | Project Description             | 2   | 1  |    |     |    |    |    |    |    |    |     |    |    |    |    | 15  | \$2,570   | \$2,570  |
| 6.2                      | Draft CEQA Addendum             | 2   | 1  |    |     |    |    |    |    |    |    |     |    |    |    |    | 123 | \$19,570  | \$19,570 |
| 6.3                      | Final CEQA Addendum             | 2   | 1  |    |     |    |    |    |    |    |    |     |    |    |    |    | 13  | \$2,460   | \$2,460  |
| Subtotal Task 6          |                                 | 6   | 3  |    |     |    |    |    |    |    |    |     |    |    |    |    | 151 | \$24,600  | \$24,600 |
| Task 7                   | Hearing Support                 |     |    |    |     |    |    |    |    |    |    |     |    |    |    |    |     |           |          |
| 7.1                      | Planning Commission             | 20  | 2  |    |     |    |    |    |    |    |    |     |    |    |    |    | 22  | \$4,100   | \$350    |
| 7.2                      | City Council                    | 20  | 2  |    |     |    |    |    |    |    |    |     |    |    |    |    | 22  | \$4,100   | \$350    |
| Subtotal Task 7          |                                 | 40  | 4  |    |     |    |    |    |    |    |    |     |    |    |    |    | 44  | \$8,200   | \$700    |
| Total                    |                                 | 185 | 35 | 45 | 124 | 4  | 4  | 33 | 8  | 10 | 32 | 88  | 24 | 18 | 25 | 25 | 643 | \$115,340 | \$4,030  |
| Percent of Hours (Based) |                                 | 29% | 5% | 7% | 19% | 1% | 1% | 5% | 1% | 2% | 5% | 11% | 4% | 3% | 4% | 4% |     |           |          |

Proposal Title



## **EXHIBIT “D”**

### **SCHEDULE OF PERFORMANCE**

The City has identified in the question/answer responses that the Element must be adopted by Jan 1, 2026. While we recognize the legislation SB 1425 requires compliance by Jan 1, 2026, the level of work involved and other requirements such as SB 18 tribal consultation (minimum 90 days) cannot be completed by that time. We have included a schedule that works to streamline the process to the greatest extent possible while also balancing with the needs of meeting all the requirements and incorporating meaningful community participation. While this schedule would put the City at an adoption date past Jan 1, 2026, your agency will be able to show progress toward meeting the requirements if at any point prior to adoption the State questions non-compliance.

Our proposed schedule with project milestones is detailed below in **Figure 2**.

*Figure 2. Proposed Schedule*

| <b>Task</b>                                              | <b>Start Date<br/>(MM/DD/YYYY)</b> | <b>End Date<br/>(MM/DD/YYYY)</b> |
|----------------------------------------------------------|------------------------------------|----------------------------------|
| <b>Task 1. Project Initiation and Project Management</b> |                                    |                                  |
| Project Kickoff                                          | Month 1                            | Month 1                          |
| Ongoing Meetings                                         | Month 1                            | Month 12                         |
| <b>Task 2. Community Outreach and Engagement</b>         |                                    |                                  |
| Engagement Plan                                          | Month 1                            | Month 2                          |
| Department and Organization Interviews                   | Month 2                            | Month 3                          |
| Community Workshops                                      | Month 5                            | Month 7                          |
| Engagement Summary Report                                | Month 8                            | Month 8                          |
| <b>Task 3. Existing Conditions Analysis</b>              |                                    |                                  |
| Existing Policy Matrix                                   | Month 1                            | Month 2                          |
| Community Profile                                        | Month 3                            | Month 4                          |
| Open Space Assessment                                    | Month 4                            | Month 5                          |
| <b>Task 4. Research and Analysis</b>                     |                                    |                                  |
| Open Space Goals and Policies                            | Month 5                            | Month 8                          |
| Implementation Table                                     | Month 6                            | Month 8                          |
| <b>Task 5. Open Space Element</b>                        |                                    |                                  |
| Administrative Draft                                     | Month 7                            | Month 9                          |
| Public Review Draft                                      | Month 9                            | Month 10                         |
| Hearing Support and Final Draft                          | Month 10                           | Month 12                         |
| <b>Task 6. Environmental Review Preparation</b>          |                                    |                                  |
| Project Description                                      | Month 8                            | Month 9                          |
| Draft Addendum                                           | Month 9                            | Month 10                         |
| Final Addendum                                           | Month 10                           | Month 12                         |
| <b>Task 7. Hearing Support</b>                           |                                    |                                  |
| Planning Commission Hearings                             | Month 11                           | Month 11                         |
| City Council Hearings                                    | Month 12                           | Month 12                         |

Item #17.G.

*City of*  
**IRWINDALE**  
**AGENDA REPORT**

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Date: March 25, 2026

To: Honorable Mayor and Members of the City Council

From: Julian A. Miranda, City Manager

Issue: Approve the Purchase of New Police Department Duty Handguns and Surplus Old Duty Handguns

---

**City Manager's Recommendation:**

1. **Adopt Resolution No. 2026-20-3731** entitled: "A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF IRWINDALE DECLARING USED POLICE DEPARTMENT SERVICE WEAPONS AS SURPLUS AND AUTHORIZING DISPOSITION OF THE SURPLUS"; and 2. **Adopt Resolution No. 2026-21-3732** entitled: "A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF IRWINDALE APPROVING THE PURCHASE OF THIRTY-FIVE (35) HANDGUNS, (35) OPTICS & ACCESSORIES, (35) LIGHTS, and (35) HOLSTERS TOTALING \$35,610.93 AND WAIVING FORMAL BIDDING PROCEDURES PER IRWINDALE MUNICIPAL CODE SECTION 3.44.080(C)".

**Administrative Action:**

**Submitted by:**

Christopher Hofford, Chief of Police



**Prepared by:**

Officer Jaycon Sanchez, PD Rangemaster

Electronically Approved

**Reviewed by:**

Adrian R. Guerra, City Attorney

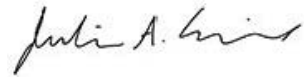


Kambiz Borhani, Finance Director / City Treasurer



**Approved by:**

Julian A. Miranda, City Manager



**Background and Analysis:**

The Irwindale Police Department is currently using the Glock 21 .45 caliber semi-automatic, full-size, and Glock 22 .40 caliber semi-automatic, full-size handguns for duty use. Most of these handguns are approximately ten (10) years old, outdated and need costly maintenance and/or repairs. As a result of the cost for maintenance, the Irwindale Police Department would like to purchase new department duty handguns, pistol mounted optics, weapon mounted lights, and Safariland holsters to replace the aging and outdated Glock handguns. The department will be using a buy-back program offered through the vendor and/or offer the firearm to be purchased by officers at the buy-back price, which provides significant savings in the purchasing of the new weapons.

Irwindale Municipal Code section 3.44.080(c) defines when the commodity can be obtained from only one vendor. A commodity shall be considered obtainable only from one vendor when only one vendor offers it for sale, lease or rental, or when only one vendor is able to do so within the time frame and/or under the terms and conditions which reasonably meet the needs of the using agency, or when there is a sole distributor or manufacturer of a product or service such that there is no acceptable substitute within a specific geographical area.

LC Action is a dedicated law enforcement distributor of semi-automatic Glock handguns for police agencies throughout the country and currently the only authorized law enforcement distributor in California. LC Action, being a dedicated distributor of Glock handguns, can provide law enforcement agencies with a below retail cost – necessitating the need to do a sole source purchase. The Glock handguns will come with three high-capacity magazines, night sights, an adjustable back strap, a universal rail system for a tactical flashlight, and holster. Although there are other Glock dealers, they do not offer the purchasing agency a designated law enforcement Glock handgun complete with high-capacity magazines for field-ready use, and most do not offer the buy-back program. LC Action will handle all D.O.J. transfers and the necessary federal and state compliance measures.

Additionally, the newer Glock handgun has a lower maintenance cost, which can be done in-house by department certified Glock armorers, and is known to be a dependable weapon for field use. The Glock handgun is also an easier weapon to deploy in the field for officers with a limited or a small grip.

**Fiscal Impact:**

There will be no fiscal impact on the General Fund. Purchasing funds will come from the police department's Asset Forfeiture account 16-35-370-42230-0000 in the amount of \$35,610.93. Sufficient funds exist in this account.

LC Action has offered to purchase our old duty weapons and give a store credit of \$8200. The total cost of new weapons and equipment is \$42,810.93. This leaves a balance of \$35,610.93.

**Attachments:**

|    |                                               |
|----|-----------------------------------------------|
| 1. | IRWINDALE GLOCKS Outfitted w-trades           |
| 2. | Resolution- Replacement Handgun Purchase 2026 |
| 3. | Resolution-Surplus Weapons and Disposition    |



LC ACTION POLICE SUPPLY  
1088 N FIRST STREET  
SAN JOSE CA 95112  
TEL: 408 294-2677 • FAX 408 294-6444  
EMAIL: [Stacy@LCAction.com](mailto:Stacy@LCAction.com)

# QUOTATION

Date Mar-05-2026

To:  
JAYCON SANCHECZ  
IRWINDALE POLICE DEPT  
P# 626-430-2244  
EM: JSANCHEZ@IRWINDALECA.GOV

Ship To:

| CUST# | QUOTED BY                                                                                          | EST. DELIVERY | F.O.B.  | TERMS    |  |
|-------|----------------------------------------------------------------------------------------------------|---------------|---------|----------|--|
|       | Stacy Moore                                                                                        |               |         | Net 45   |  |
| QTY.  | DESCRIPTION                                                                                        |               | PRICE   | TOTAL    |  |
| 35    | G17 GEN6 FXD GLOCK PISTOL 9MM P61750202 MOS 17RD                                                   |               | 466.00  | 16310.00 |  |
| 35    | SAFARILAND # 6360RDS HOLSTER FOR GEN6 GLOCK WITH LIGHT AND OPTIC # 6360RDS-8362-41                 |               | 154.66  | 5413.10  |  |
| 35    | HE507C-X3-GR-LEM Green Multi-Reticle, 7075 Aluminum, Open, Solar, Shake Awake, Pistol              |               | 270.66  | 9473.10  |  |
| 35    | STREAMLIGHT 69168 TLR-1 HP-X USB – Includes rail locating keys and (2) SL-B9 battery packs – Black |               | 186.34  | 6521.90  |  |
| 35    | AMGLO # GL-810 2XL TALL GREEN TRITIUM BLACK OUTLINE .350" FRONT FLAT BLACK .429 REAR               |               | 52.58   | 1840.30  |  |
| 1     | SALES TAX ON NEW ITEMS AT 10.75%                                                                   |               | 4252.53 | 4252.53  |  |
|       |                                                                                                    |               |         | 0.00     |  |
|       |                                                                                                    |               |         | 0.00     |  |
| 20    | TRADE-IN USED GLOCK MODEL G21 GEN4 PISTOLS WITH NIGHT SIGHTS AND 3 MAGS PER GUN                    |               | -250.00 | -5000.00 |  |
| 16    | TRADE-IN USED GLOCK MODEL G22 GEN4 PISTOLS WITH NIGHT SIGHTS AND 3 MAGS PER GUN                    |               | -200.00 | -3200.00 |  |
|       |                                                                                                    |               |         | 0.00     |  |
|       |                                                                                                    |               |         | 0.00     |  |
|       |                                                                                                    |               |         | 0.00     |  |

SUBTOTAL

\$35,610.93

OTHER

0.000%

OTHER

0.00

SHIPPING

0.00

TOTAL

\$35,610.93

Notes:

**RESOLUTION NO. 2026-21-3732**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF IRWINDALE APPROVING THE PURCHASE OF THIRTY-FIVE (35) HANDGUNS, THIRTY-FIVE (35) HOLSTERS, THIRTY-FIVE (35) PISTOL MOUNTED OPTICS and ACCESSORIES, THIRTY-FIVE (35) WEAPON MOUNTED LIGHTS TOTALING \$35,610.93 AND WAIVING FORMAL BIDDING PROCEDURES PER IRWINDALE MUNICIPAL CODE SECTION 3.44.080(C)**

**WHEREAS**, properly functioning police handguns are vital for day-to-day operations in law enforcement; and

**of**

**WHEREAS**, our current handguns are approximately ten (10) years old and are in constant need of costly maintenance and/or repairs; and

**WHEREAS**, the City of Irwindale – Police Department has budgeted for replacement of used police department semi-automatic handguns, revolver and rifles; and

**WHEREAS**, Section 3.44.080(C) of the Irwindale Municipal Code defines “When the commodity can be obtained from only one vendor. A commodity shall be considered obtainable only from one vendor when only one vendor offers it for sale, lease or rental, or when only one vendor is able to do so within the time frame and/or under the terms and conditions which reasonably meet the needs of the using agency, or when there is a sole distributor or manufacturer of a product or service such that there is no acceptable substitute within a specific geographical area”; and

**WHEREAS**, L.C. Action is a dedicated law enforcement distributor of semi-automatic Glock handguns for police agencies throughout the country;

**WHEREAS**, L.C. Action can provide law enforcement agencies with a below retail cost. The Glock handguns, with added accessories, will come with three high-capacity magazines, night sights, an adjustable back strap, weapon mounted lights and pistol mounted optics. Although there are other Glock dealers, they do not offer the purchasing agency a designated law enforcement Glock handgun complete with the high-capacity magazines for field ready use, and most do not offer the buy-back program. L.C. Action will handle all D.O.J. transfers and the necessary federal and state compliance measures; and,

**WHEREAS**, L.C. Action offers law enforcement agencies below retail cost.

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

**SECTION 1.** The above recitals are true and correct.

**SECTION 2.** That it would be in the best interest of the City to forego bidding, and waiving formal bidding procedures per Irwindale Municipal Code Section 3.44.080(C) and, as such, the City Council hereby approves the waiver of the bidding procedures and direct purchase of the handguns from L.C. Action for the reasons described above.

**SECTION 3.** The City Council hereby approves the use of Asset Forfeiture fund monies in the amount of \$35,610.93 for such purchase.

**SECTION 4.** The Deputy City Clerk shall attest to the adoption of this resolution which shall, in turn, have immediate effect.

**PASSED, APPROVED AND ADOPTED** this 25<sup>th</sup> day of March 2026.

---

H. Manuel Ortiz, Mayor

ATTEST:

---

Laura Nieto, CMC  
Deputy City Clerk

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

I, Laura Nieto, Deputy City Clerk of the City of Irwindale, do hereby certify that the foregoing Resolution No. 2026-21-3732 was duly and regularly passed and adopted by the City Council of the City of Irwindale at its regular meeting held on the 25<sup>th</sup> day of March 2026, by the following vote:

**AYES:**           Councilmembers:

**NOES:**           Councilmembers:

**ABSENT:**       Councilmembers:

**ABSTAIN:**      Councilmembers:

---

Laura Nieto, CMC  
Deputy City Clerk



## **RESOLUTION NO. 2026-20-3731**

### **A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF IRWINDALE DECLARING USED POLICE DEPARTMENT SERVICE WEAPONS AS SURPLUS AND AUTHORIZING DISPOSITION OF THE SURPLUS**

**WHEREAS**, the City of Irwindale has budgeted for the replacement of used police department semi-automatic handguns; and

**WHEREAS**, (20) Glock 21 .45 caliber semi-automatic handguns (serial numbers BBSS549, BBSS552, BBSS554, BBSS555, BBSS557, BBSS558, BCDH707, BCDH708, BCDH711, BCDH713, BCDH714, BCDH715, BCDH716, BCDH719, BCDH720, BCDH721, AHLB990, AHLB991, AHLB992, AHLB994, (16) Glock 22 .40 caliber semi-automatic handguns (serial numbers AARB493, AARB494, AARB495, AARB496, AARB497, AARB498, AARB499, AARB500, AARB501, AARB502, AARB505, AARB506, AARB507, BMZA497, AEZP602, AEZP603) have been removed from service and replaced by new 9mm semi-automatic handguns - Glock 17 (Gen6) that were purchased for use by sworn officers in the course of their duty; and

**WHEREAS**, Section 3.44.080(C) of the Irwindale Municipal Code defines “When the commodity can be obtained from only one vendor. A commodity shall be considered obtainable only from one vendor when only one vendor offers it for sale, lease or rental, or when only one vendor is able to do so within the time frame and/or under the terms and conditions which reasonably meet the needs of the using agency, or when there is a sole distributor or manufacturer of a product or service such that there is no acceptable substitute within a specific geographical area”; and

**WHEREAS**, the Police Department recommends that the (36) semi-automatic handguns be declared surplus equipment and authorize the disposition thereof pursuant to Section 3.44.150 Disposition of Surplus Supplies and Equipment of the Irwindale Municipal Code.

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

**SECTION 1.** Determine that the (36) semi-automatic handguns be declared surplus equipment and authorize the disposition thereof pursuant to Section 3.44.150 Disposition of Surplus Supplies and Equipment of the Irwindale Municipal Code, and that any proceeds from the disposition or sale of the surplus weapons are to be used as credit for L.C. Action to offset purchasing cost of the new Glock handguns.

**SECTION 2.** This resolution shall be effective upon adoption.

**PASSED, APPROVED AND ADOPTED** this 25<sup>th</sup> day of March 2026.

\_\_\_\_\_  
H. Manuel Ortiz, Mayor

ATTEST:

\_\_\_\_\_  
Laura Nieto, CMC  
Deputy City Clerk

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

I, Laura Nieto, Deputy City Clerk of the City of Irwindale, do hereby certify that the foregoing Resolution No. 2026-20-3731 was duly and regularly passed and adopted by the City Council of the City of Irwindale at its regular meeting held on the 25<sup>th</sup> day of March 2026, by the following vote:

**AYES:**       Councilmembers:

**NOES:**       Councilmembers:

**ABSENT:**     Councilmembers:

**ABSTAIN:**    Councilmembers:

\_\_\_\_\_  
Laura Nieto, CMC  
Deputy City Clerk

Item #17.H.

*City of*  
**IRWINDALE**  
**AGENDA REPORT**

---

Date: March 25, 2026  
To: Honorable Mayor and Members of the City Council  
From: Julian A. Miranda, City Manager  
Issue: Resolution to Excuse Councilmember Manuel R. Garcia from the regular meeting of February 25, 2026

---

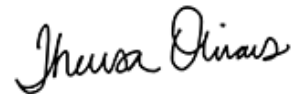
**City Manager's Recommendation:**

**Adopt Resolution No. 2026-25-3736** entitled, "A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF IRWINDALE EXCUSING THE ABENCE OF COUNCILMEMBER MANUEL R. GARCIA FROM THE REGULAR CITY COUNCIL MEETING HELD FEBRUARY 25, 2026" reading by title only and waiving further reading thereof.

**Administrative Action:**

**Submitted by:**

Theresa Olivares, Assistant City Manager



**Prepared by:**

Laura Nieto, Chief Deputy City Clerk



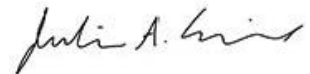
**Reviewed by:**

Adrian R. Guerra, City Attorney



**Approved by:**

Julian A. Miranda, City Manager



**Background and Analysis:**

Councilmember Manuel R. Garcia was unable to attend the regular meeting of the City Council held on February 25, 2026. Councilmember Garcia notified the City Clerk's office on the day of the meeting

that the absence was due to illness. At the meeting of March 11, 2026, Councilmember Garcia requested that the City Council formally excuse the absence.

While the City Charter and Municipal Code do not require formal action to excuse an absence, the item has been placed on the agenda in order to reflect the reason for the absence in the official record.

**Fiscal Impact:**

None

**Attachments:**

|    |                                                      |
|----|------------------------------------------------------|
| 1. | Resolution 2026-25-3736 - Excusing CM Garcia Absence |
|----|------------------------------------------------------|

**RESOLUTION NO. 2026-25-3736**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF IRWINDALE EXCUSING  
THE ABSENCE OF COUNCILMEMBER MANUEL R. GARCIA FROM  
REGULAR CITY COUNCIL MEETING HELD FEBRUARY 25, 2026**

**WHEREAS**, the City Council held its regular meeting on February 25, 2026; and

**WHEREAS**, Councilmember Manuel R. Garcia was unable to attend the meeting due to illness; and

**WHEREAS**, Councilmember Garcia has requested that the City Council formally excuse the absence for the official record.

**NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF IRWINDALE, CALIFORNIA, HEREBY RESOLVES, DETERMINES AND ORDERS AS FOLLOWS:**

**SECTION 1.** The above recitals are true and correct and fully incorporated into the Resolution by reference.

**SECTION 2.** The absence of Councilmember Manuel R. Garcia from the regular City Council meeting of February 25, 2026 is hereby excused.

**SECTION 3.** 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 \_\_\_\_ day of March 2026.

\_\_\_\_\_  
H. Manuel Ortiz Mayor

ATTEST:

\_\_\_\_\_  
Laura M. 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. 2026-25-3736 was adopted at a regular meeting of the City Council held on \_\_\_\_\_, 2026 by the following vote:

AYES:           Councilmembers:

NOES:           Councilmembers:

ABSENT:         Councilmembers:

ABSTAIN:        Councilmembers:

---

Laura M. Nieto, MMC  
Chief Deputy City Clerk

*City of*  
**IRWINDALE**  
**AGENDA REPORT**

---

Date: March 25, 2026

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: Annual Comprehensive Financial Report for the Fiscal Year Ended June 30, 2025

---

**City Manager's Recommendation:**

That the City Council, Successor Agency to the Irwindale Community Redevelopment Agency, and the Irwindale Housing Authority receive and file the Annual Comprehensive Financial Report and Supplemental Audit Letters for the Fiscal Year Ended June 30, 2025.

**Administrative Action:**

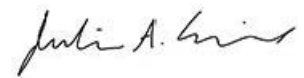
**Submitted / Prepared / Reviewed by:**

Kambiz Borhani, Finance Director / City Treasurer



**Approved by:**

Julian A. Miranda, City Manager / Executive Director



**Background and Analysis:**

The City's Finance Department Staff is required to present to the City Council the City of Irwindale's annual financial statements and the results of the financial audit for the fiscal year ended June 30, 2025. The statements are referred to collectively as an Annual Comprehensive Financial Report (ACFR). The format and content requirements for ACFRs 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 composed of three (3) major sections as follows:

- The Introductory Section includes:
  - The Letter of Transmittal
  - A List of 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 LSL, 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, 2025, 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 entities 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 ending June 30, 2025, 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.

**Fiscal Impact:**

The Annual Comprehensive Financial Report summarizes the financial position of the City of Irwindale, and its component units, as of June 30, 2025. There is no fiscal impact to approve the financial statements.

**Attachments:**

|    |                                                                              |
|----|------------------------------------------------------------------------------|
| 1. | A. ACFR for the FY ended June 30, 2025                                       |
| 2. | B. Audit Communication Letter                                                |
| 3. | C. Independent Auditors' Report on Internal Control over Financial Reporting |
| 4. | D. Independent Accountant's Report on the Appropriations Limit               |



City of  
*Irwindale*  
California



**Annual Comprehensive  
Financial Report  
for the Fiscal Year  
ended June 30, 2025**

CITY OF IRWINDALE, CALIFORNIA  
Annual Comprehensive Financial Report  
For the Year Ended June 30, 2025

Prepared by the Finance Department

CITY OF IRWINDALE, CALIFORNIA  
Annual Comprehensive Financial Report  
For the Year Ended June 30, 2025

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CITY OF IRVINDALE, CALIFORNIA  
Annual Comprehensive Financial Report  
For the Year Ended June 30, 2025

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Annual Comprehensive Financial Report  
For the Year Ended June 30, 2025

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## INTRODUCTORY SECTION



January 28, 2026

***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, 2025. 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 with a dual-perspective financial report and GASB 54 that requires fund balance reporting and governmental fund type definitions. The ACFR also complies with GASB 68, 75, 87, 96, 101, and 102, which requires additional detailed financial information on the City's pension, other post-employment benefits, leases, and subscription-based information technology arrangements. 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.

LSL, LLP, Certified Public Accountants, have issued an unmodified opinion on the City of Irwindale's financial statement for the year ended June 30, 2025. 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 business day and approximately 1,509 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, aquatics, 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 (which had no activity to report in FY 2024-2025) 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 12 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**

During this fiscal year California state economy experienced weak labor market and slowing of non-residential construction, and despite all the challenges like interest rates, volatile market, elevated trade tensions with tariff policies, the ongoing Russia-Ukraine war, conflict in the Middle East and Venezuela, climate change, and the most recent major tax law “One, Big, Beautiful Bill Act,” the efforts taken by the City to control or reduce costs have kept the City’s reserves at a very strong level. City staff continue to approach budgeting conservatively, projecting revenues at the low end of expectations and expenditures at potential full cost.

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.

In 2011, the City 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 \$68 million, which equates to approximately 222% of the General Fund operating expenditure budget adopted for the following fiscal year. These reserves are assigned, or set aside, for several purposes, including capital asset replacement, capital improvement program, continuing appropriations, compensated absences, pension and other post-retirement benefits, 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 initiatives include adoption of a new ¼% Supplemental Transactions and Use Tax Measure IR going in effect as of April 1, 2025, a Commercial Linkage Fee on future development projects to generate revenue earmarked specifically for Housing Authority activities, and a .75% local Transactions and Use Tax Measure I that went into effect on April 1, 2020.

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 and other post-retirement benefits liabilities.

The City is also continuing its concerted efforts in economic development. The City's Economic Strategic Plan was updated, and it outlined the City's best course of long-term economic strategies to create a sustainable stream of new revenues, while maximizing and leveraging development opportunities. Also, the City has a sales tax sharing agreement as part of its economic development strategies with the Home Depot.

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

- Industrial/commercial development: Speedway Drive
- Development Agreement: 210 FWY & 605 FWY
- Development Agreement: 4800 Rivergrade Road
- Industrial Development: 13620 Live Oak Avenue
- Industrial Development: 1600 Arrow Highway
- Industrial Development: 5555 Irwindale Avenue
- Industrial Development: 15801 First Street
- Industrial Development: 4500 Azusa Canyon Road
- Development Agreement: 901 Live Oak Ave.
- Development Agreement: 1270 Arrow Hwy
- Development Agreement: 4407 Azusa Canyon Road
- Development Agreement: 12701 Schabarum
- Conditional Use Permit: 5263 4<sup>th</sup> Street
- Development Agreement: 13550 Live Oak Avenue

The City Council continues to prioritize its focus on discussing the vision for the Allen Drive Site. A feasibility study will be conducted to assess development scenarios including various housing types and income levels by June of 2025.

### **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, TDA Article 3, Measure M, Measure W, Community Development Block Grants, Federal/State Grants, and Development Impact Fees.

During FY 2024-25, the City of Irwindale spent approximately \$5.5 million on infrastructure and capital improvements. The project completed includes the improvements made to Parks and Recreational Center Roofing and HVAC units, Aquatics Swimming Pool Heater, Veterans Monument, Street Improvements, and Resurfacing Project. During FY 2022-23, the City received \$6,635,594 in grant funding for the design and construction of a new city library which is expected to be completed in June of 2026.

## **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, 2024. This was the fifteenth consecutive year the City received this prestigious award. 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.

The ACFR is available on the City's website at [www.IrwindaleCA.gov](http://www.IrwindaleCA.gov).

Respectfully submitted,



Kambiz Borhani, CPA, CGMA

Finance Director / City Treasurer



Julian A. Miranda

City Manager

**CITY OF IRWINDALE**  
**LIST OF PRINCIPAL OFFICIALS**  
**JUNE 30, 2025**

**ELECTED OFFICIALS**

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

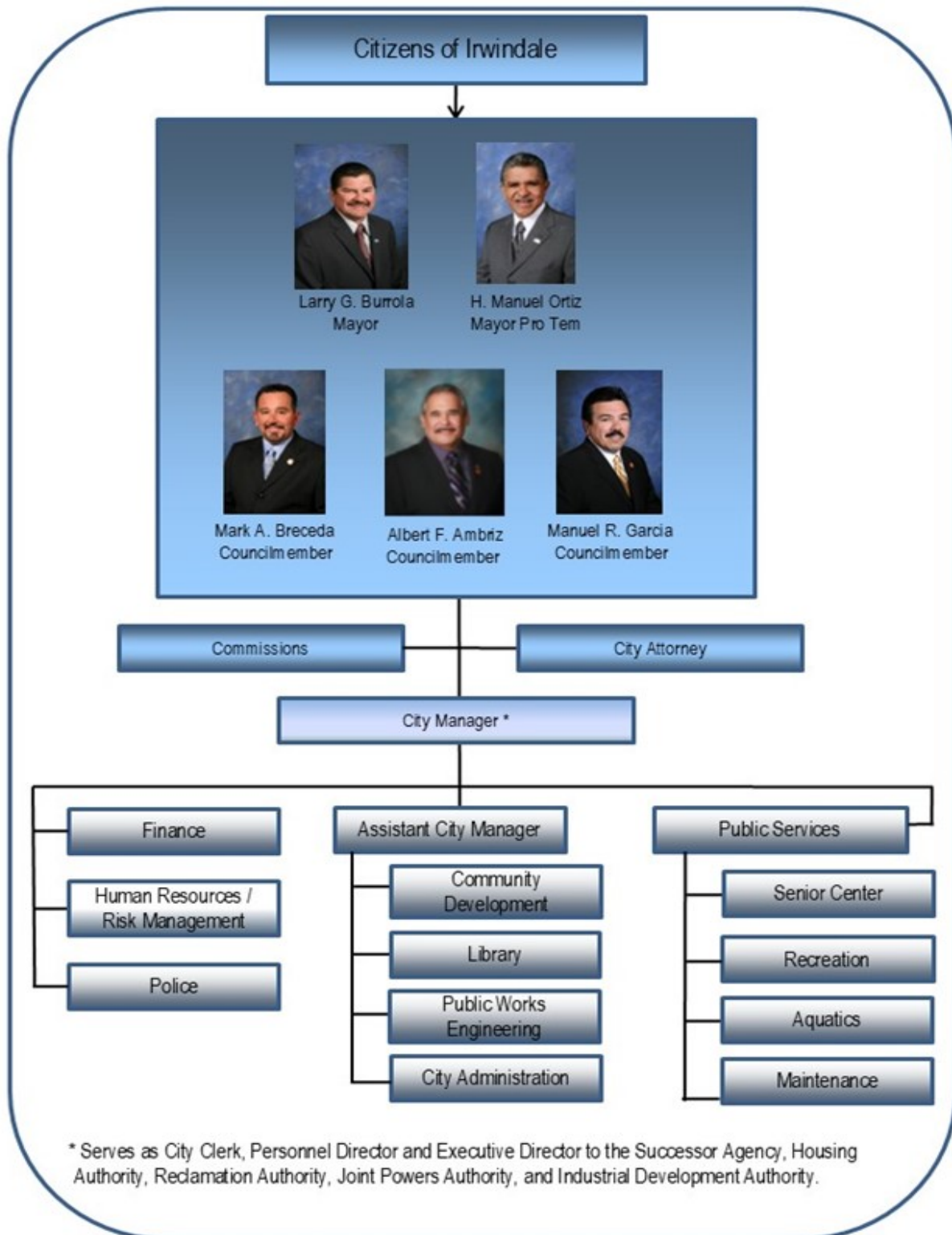
**EXECUTIVE MANAGEMENT**

City Manager ..... Julian A. Miranda  
Assistant City Manager ..... Theresa Olivares  
Finance Director/City Treasurer ..... Kambiz Borhani  
Chief of Police ..... Christopher Hofford  
Director of Engineer/Building Official ..... Eddie Chan  
Community Development Director ..... Marilyn Simpson  
Public Services Director ..... Elizabeth Rodriguez  
Chief Deputy City Clerk ..... Laura Nieto

**CITY ATTORNEY**

Adrian R. Guerra, Aleshire & Wynder, LLP

**CITY OF IRWINDALE  
ORGANIZATION CHART  
June 30, 2025**





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, 2024

*Christopher P. Morill*

Executive Director/CEO

## **FINANCIAL SECTION**





## INDEPENDENT AUDITORS' REPORT

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

### **Report on the Audit of 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 the City of Irwindale, California (the "City"), as of and for the year ended June 30, 2025, 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 financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the City, as of June 30, 2025, and the 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 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 audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### ***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, 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 financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

#### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards 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.



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

In performing an audit in accordance with generally accepted auditing standards 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.

#### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, and required pension and other postemployment benefits schedules, as listed on the table of contents, 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.

#### ***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 accompanying combining and individual fund financial statements and schedules ("supplementary information") 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 basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.



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

### ***Other Information***

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do 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 basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic 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 January 28, 2026, 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.

*LSL, LLP*

Irvine, California

January 28, 2026

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

**CITY OF IRWINDALE  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2025**

As management of the City of Irwindale, California (City), we offer readers of the City's financial statements this narrative overview and analysis of the financial activities of the City (the "Primary Government") for the fiscal year ended June 30, 2025. It is encouraged that the readers consider the information presented here in conjunction with the accompanying basic financial statements.

**FINANCIAL HIGHLIGHTS**

- The assets and deferred outflows of resources of the City exceeded their liabilities and deferred inflows of resources at the close of fiscal year (FY) 2024-25 by \$171,543,110 (Net Position). This amount is reflective of the entire City which includes all funds. Of this amount, \$66,880,916 is not restricted by external law or administrative action for a specified purpose. The City Council's approval is required before these funds may be used to meet the City's ongoing obligations to citizens and creditors. GASB defines "Net Position" as assets and deferred outflows of resources less liabilities and deferred inflows of resources. GASB requires the City to record infrastructure assets (streets, parks, buildings, etc.) less accumulated depreciation as a restricted fund balance titled, "Invested in Capital Assets" (\$62,468,632). Restrictions for Special Revenue Funds (\$42,193,562) reduces the Total Net Position to the Unrestricted Net Position (\$66,880,916).
- Cash and Investments are \$123,268,481 while Total Liabilities are \$56,421,669; therefore, the City has Cash and Investments in excess of Total Liabilities of \$66,846,812. In other words, Cash is approximately two times the amount of Total Liabilities.
- The City has zero bonded indebtedness and no bank loans.
- The City's Total Net Position decreased by \$3,956,398 during the fiscal year.
- As of June 30, 2025, the City's governmental funds (General Fund, Special Revenue Funds and Capital Projects Funds) reported combined ending fund balances of \$120,860,914, an increase of \$3,164,708 from the prior year.
- On June 30, 2025, fund balances for the General Fund were \$67,552,080 (\$6,245,010 is in nonspendable form, \$5,000,000 is assigned for an economic contingency reserve, and \$56,307,070 assigned for other specific purposes.)

**OVERVIEW OF THE BASIC FINANCIAL STATEMENTS**

This discussion and analysis is intended to serve as an introduction to the City's basic financial statements. The City's basic financial statements are comprised of three components:

- 1) Government-wide financial statements
- 2) Fund financial statements
- 3) Notes to basic financial statements

**CITY OF IRWINDALE  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2025**

Other required supplementary information is included in addition to the basic financial statements.

**Government-Wide Financial Statements.** These statements are designed to provide readers with a broad overview of the City's finances, in a manner similar to a private-sector business.

The *governmental activities* of the City include general government, public safety, public works, parks and recreation, capital outlay, and debt service. The City does not have any business-type activities.

The *statement of net position* presents financial information on all of the City's assets, liabilities, and deferred inflows/outflows of resources, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The *statement of activities* presents information showing how the City'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 expenditures are reported for some items that will only result in cash flows in future fiscal periods (i.e., uncollected taxes and earned but unused leave).

The government-wide financial statements include not only the City as the primary government, but also a legally separate Irwindale (Public Financing, Housing, Reclamation, Industrial Development, and Joint Powers) Authorities, and Irwindale Community Foundation (a nonprofit entity) of the City. Although legally separate from the City, these component units are blended with the primary government because of their governance or financial relationships to the City.

GASB 68 reporting for pension was implemented eleven years ago and the figures are recorded on government-wide statements. The City has a net pension liability with CalPERS for \$9,625,201, and a net pension liability of \$2,409,789 with PARS, reflecting an overall net pension liability of \$12,034,990.

GASB 75 reporting for other post-employment benefits (OPEB) was implemented in FY 2017-2018. The City has an OPEB liability of \$16,266,350.

GASB 87 reporting for leases was implemented in FY 2021-2022. The City has a lease liability of \$76,616.

GASB 96 reporting for subscription-based information technology arrangement (SBITA) was implemented in FY 2022-2023. The City has a SBITA liability of \$221,460.

The Redevelopment Agency of the City of Irwindale (Agency) was dissolved on February 1, 2012 as legislated in Assembly Bill x1 26. Its Successor Agency is shown as a Private Purpose Trust Fund.

**CITY OF IRWINDALE  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2025**

**Fund Financial Statements.** A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City can be divided into two categories: governmental funds and fiduciary 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 financial statements, governmental fund financial statements focus on *near-term inflows 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 assessing the City'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 City'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 maintains a variety of 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, Housing Authority, Mining Impact Fund, and Capital Projects. All of which are considered to be major funds. Data from the remaining governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these other governmental funds is provided in the form of combining statements in the other governmental funds section of this report.

The City adopts an annual budget for all its funds. A budgetary comparison statement is provided for all funds with an annually adopted budget to demonstrate compliance with their respective budgets.

**Fiduciary Funds.** Fiduciary funds, which consist solely of trust and agency funds, are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are *not* reported in the government-wide financial statements because the resources of those funds are not available to support the City's own programs. Fiduciary funds are custodial in nature and, therefore, the accounting used does not involve the measurement of the results of operations. The basic fiduciary fund financial statement can be found on pages [31-33](#) of this report. The assets, liabilities, fund equity and operations of the dissolved Agency were transferred to the "Successor Agency Private Purpose Trust Fund".

**CITY OF IRWINDALE  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2025**

**Notes to the Basic Financial Statements.** The notes provide additional information that is necessary to acquire a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages [34-75](#) of this report.

**GOVERNMENT-WIDE FINANCIAL ANALYSIS**

As noted earlier, net position over time may serve as a useful indicator of a government's financial position. In the case of the City, assets and deferred outflows of resources exceeded liabilities by \$171.5 million at the close of the most recent fiscal year.

**City of Irwindale's Net Position**

|                                  | <b>Governmental Activities</b> |                       |
|----------------------------------|--------------------------------|-----------------------|
|                                  | <b>2025</b>                    | <b>2024</b>           |
| <b>Assets:</b>                   |                                |                       |
| Current and other assets         | \$ 147,970,288                 | \$ 148,054,499        |
| Land held for resale             | 16,918,641                     | 15,568,641            |
| Capital assets                   | 63,298,801                     | 57,146,461            |
| Total Assets                     | <b>228,187,730</b>             | <b>220,769,601</b>    |
| <b>Deferred Outflows:</b>        |                                |                       |
| Pension related                  | 7,469,629                      | 11,600,881            |
| OPEB related                     | 4,420,758                      | 5,527,093             |
| Total Deferred Outflows          | <b>11,890,387</b>              | <b>17,127,974</b>     |
| <b>Liabilities:</b>              |                                |                       |
| Current liabilities              | 25,661,665                     | 26,206,880            |
| Net pension and OPEB liabilities | 28,301,340                     | 30,937,889            |
| Other liabilities                | 2,458,664                      | 1,876,551             |
| Total Liabilities                | <b>56,421,669</b>              | <b>59,021,320</b>     |
| <b>Deferred Inflows:</b>         |                                |                       |
| Leases related                   | 7,113,569                      | 7,119,543             |
| Pension related                  | 3,713,654                      | 3,701,111             |
| OPEB related                     | 1,286,115                      | 89,807                |
| Total Deferred Inflows           | <b>12,113,338</b>              | <b>10,910,461</b>     |
| <b>Net Position:</b>             |                                |                       |
| Investment in capital assets     | 62,468,632                     | 56,720,326            |
| Restricted                       | 42,193,562                     | 32,214,149            |
| Unrestricted                     | 66,880,916                     | 79,031,319            |
| Total Net Position               | <b>\$ 171,543,110</b>          | <b>\$ 167,965,794</b> |

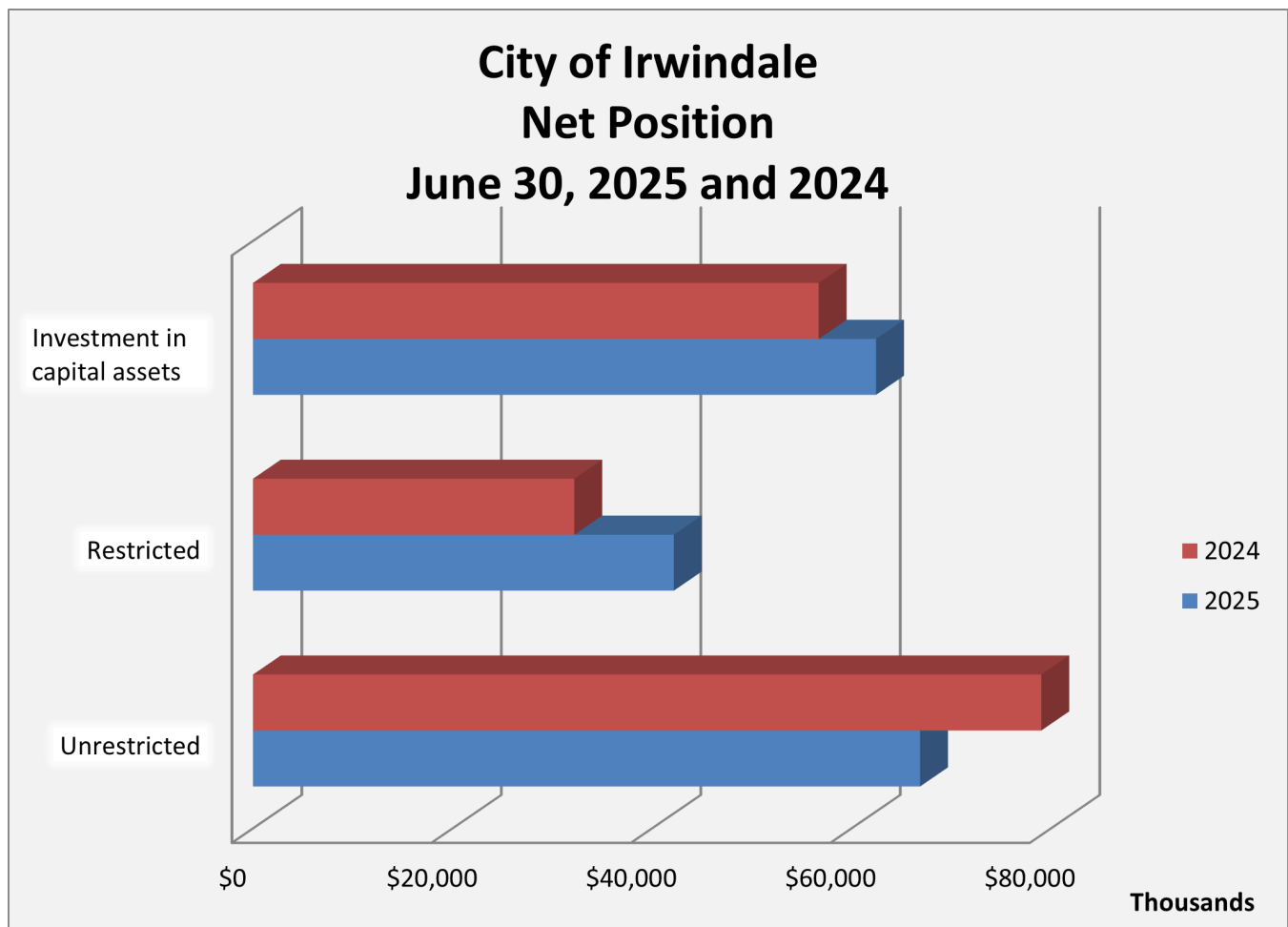


**CITY OF IRWINDALE  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2025**

By far, the largest portion of the City's net position (36.4%) reflects its investment in capital assets, (i.e., land, buildings, machinery, equipment, vehicles and infrastructure), less any related outstanding debt that was used to acquire those assets. The City uses these capital assets to provide a variety of services to its citizens. Accordingly, these assets are not available for future spending. Although the City's investment in capital assets is reported net of related debt, it should be noted that the resources used to prepay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the City's net position (24.6%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of \$66,880,916 is unrestricted and may be used to meet the government's ongoing obligations to its citizens and creditors, subject to applicable federal and state laws and regulations.

At the end of the current fiscal year, the City is able to report in all reported categories of net position, both for the City as a whole, as well as for its separate governmental activities. The same situation held true for the prior fiscal year.



**CITY OF IRWINDALE  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2025**

The City's overall net position increased \$3,956,398 from the prior fiscal year. The reasons for this overall increase are discussed in the following sections for governmental activities.

**Governmental Activities.** During the current fiscal year, net position for governmental activities increased by \$4.0 million from the prior fiscal year's restated balance bringing this year's ending net position balance to \$171,543,110. Key elements of this surge are a combination of factors highlighted below.

*Revenue Highlights*

Total revenues of governmental activities were \$43.1 million. The largest component of total revenue is taxes at \$27.5 million, making up 64% of total revenues. This is consistent with the nature and purpose of governmental funds, particularly in the General Fund, where programs are largely supported by general taxes. Revenues decreased by \$6.1 million in development-related fees that the City collects as charge for services. Taxes also dropped by \$1.6 million mainly due to lower sales and mining taxes received. Capital grants for the Library and other projects decreased by \$1.7 million. Operating grants increased by \$678 thousand along with investment income earned in the amount of \$1 million due to financial markets performing better. These variations combined explain the overall decrease of approximately \$7.7 in revenues.

*Expense Highlights*

Functional expenses for the year totaled \$39.2 million in government funds, which was a decrease of approximately \$1,535,000 from the prior year. Reduction was due to \$1.2 million in capital assets, \$482 thousand in pension benefit obligations, \$12 thousand for compensated absences, offset by an increase of \$137 thousand for other post-employment benefits obligations plus the remaining \$22 thousand for fluctuations in the remaining expense categories causing an overall reduction from prior year.

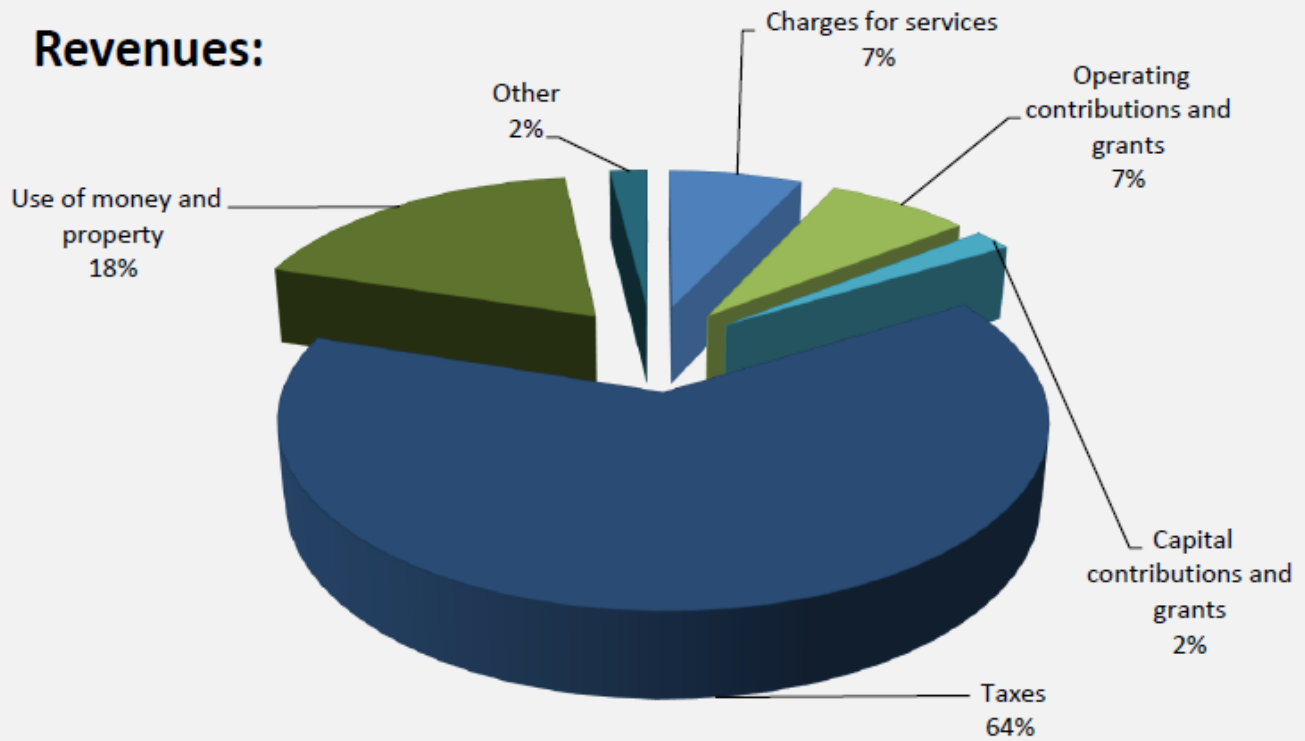
**CITY OF IRWINDALE  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2025**

**City of Irwindale's Changes in Net Position**

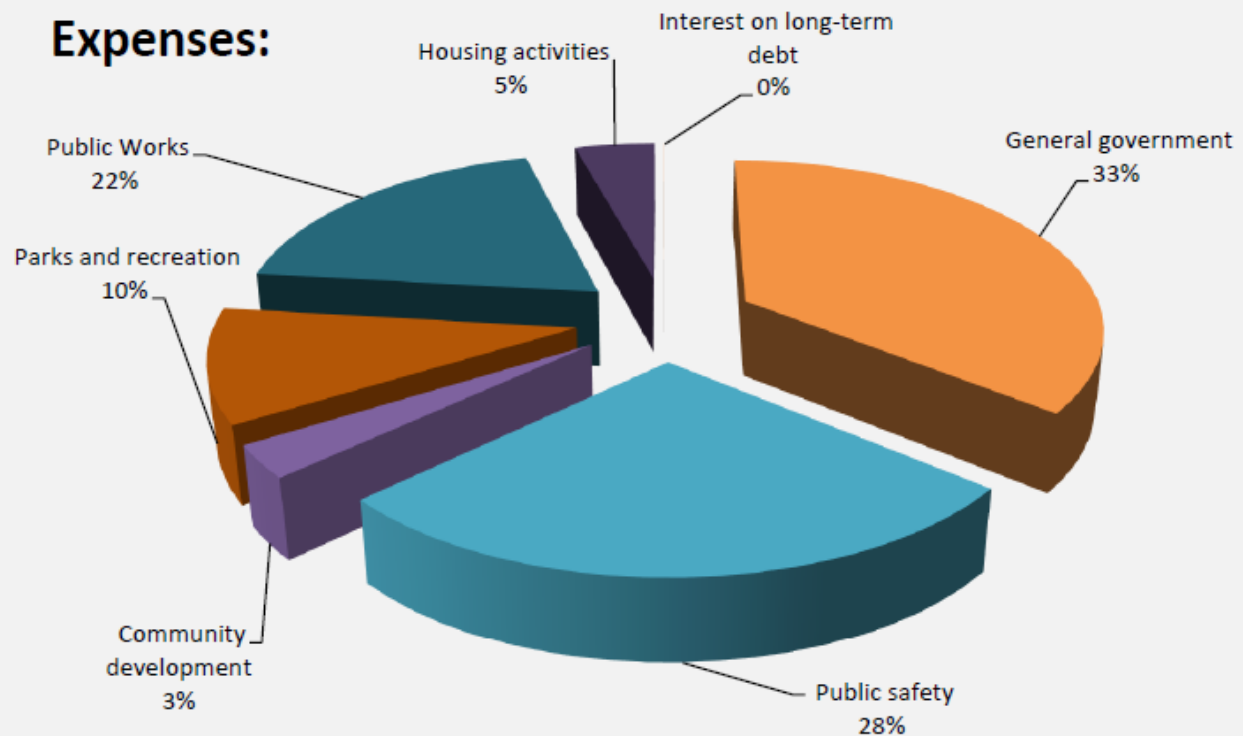
|                                              | <b>Governmental Activities</b> |                       |
|----------------------------------------------|--------------------------------|-----------------------|
|                                              | <b>2025</b>                    | <b>2024</b>           |
| <b>Revenues:</b>                             |                                |                       |
| Program Revenues:                            |                                |                       |
| Charges for services                         | \$ 3,009,646                   | \$ 9,149,183          |
| Operating contributions and grants           | 3,223,765                      | 2,545,319             |
| Capital contributions and grants             | 853,423                        | 2,479,451             |
| General Revenues:                            |                                |                       |
| Property taxes                               | 2,648,190                      | 2,975,587             |
| Mining/processing taxes                      | 7,010,939                      | 8,520,874             |
| Sales taxes                                  | 8,395,730                      | 8,871,432             |
| Franchise taxes                              | 1,840,280                      | 1,778,137             |
| Business license taxes                       | 2,595,160                      | 2,296,812             |
| Utility users taxes                          | 4,746,971                      | 4,453,120             |
| Motor vehicle in lieu                        | 221,582                        | 208,128               |
| Use of money and property                    | 7,785,324                      | 6,741,874             |
| Other                                        | 849,206                        | 1,470,044             |
| <b>Total Revenues</b>                        | <b>43,180,216</b>              | <b>51,489,961</b>     |
| <b>Expenses:</b>                             |                                |                       |
| General government                           | 14,059,338                     | 13,348,287            |
| Public safety                                | 10,697,529                     | 11,226,109            |
| Community development                        | 1,199,070                      | 1,147,420             |
| Parks and recreation                         | 4,197,355                      | 4,067,859             |
| Public Works                                 | 7,407,149                      | 8,996,863             |
| Housing activities                           | 1,658,909                      | 1,969,591             |
| Interest on long-term debt                   | 4,468                          | 2,394                 |
| <b>Total Expenses</b>                        | <b>39,223,818</b>              | <b>40,758,523</b>     |
| Increase in net position                     | 3,956,398                      | 10,731,438            |
| Net position - Beginning                     | 167,965,794                    | 159,846,377           |
| Restatement - change in accounting principle | (379,082)                      | (2,612,021)           |
| <b>Net position - Ending</b>                 | <b>\$ 171,543,110</b>          | <b>\$ 167,965,794</b> |

**CITY OF IRWINDALE  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2025**

**Revenues:**



**Expenses:**



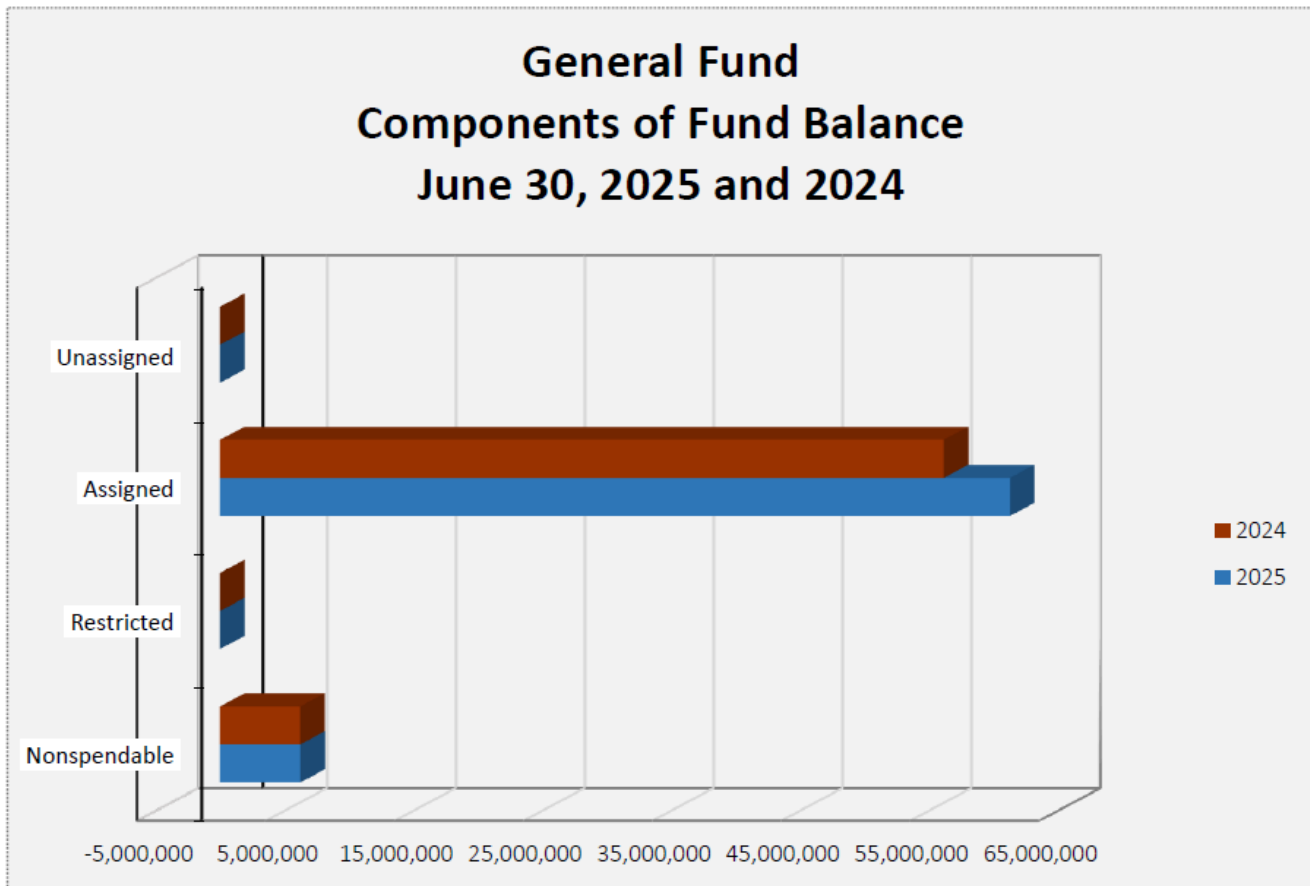
**CITY OF IRWINDALE  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2025**

**FINANCIAL ANALYSIS OF THE CITY'S MAJOR FUNDS**

As noted earlier, the City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

**Governmental Funds.** The focus of the City's *governmental funds* is to provide information on near-term inflows, outflows, and balance of spendable resources. Such information is useful in assessing the City's financing requirements. In particular, unassigned fund balance may serve as a useful measure of government's net resources available for discretionary use as they represent the portion of fund balance which has not yet been limited to use for a particular purpose by either an external party, the City itself, or a group or individual that has been delegated authority to assign resources for use for particular purposes by the City Council.

On June 30, 2025, the City's governmental funds reported combined fund balances of \$120,860,914, an increase of \$3,164,708 in comparison with the prior year. \$6,246,843 or 5.2% is nonspendable, \$42,193,562 or 34.9% is restricted by external sources, and \$72,458,609 or 60.0% assigned for other specific purposes deemed appropriate by the City Council.



**CITY OF IRWINDALE  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2025**

**General Funds**

The general fund is the main operating fund of the City. At fiscal year-end, its fund balance was \$67,552,080 (consisting of \$6,245,010 in nonspendable form, \$5,000,000 assigned to economic contingency reserve, and \$56,307,070 assigned for other specific purposes,) which increased by \$5,157,336 over the prior year. This increase is mostly attributed to higher revenues received in Taxes, Development related fees, and Use of Money and Property. Also, as a measure of the general fund's liquidity, it may be useful to compare total fund balance to total funds' expenditures. Industry's best practice is to maintain no less than two months of regular general fund operating expenditures. Based on current year's General Fund expenditures and transfers out amount, two months equates to approximately \$5 million dollars, which is consistent with both City Council policy requiring the City to maintain a minimum General Fund economic contingency of \$5 million dollars, and as a matter of standard practice recommended in the industry.

Revenues and expenditures differences between actuals and the final budget for FY 2024-25:

- Actual revenues and transfer in were higher by \$6,557,523 or 23% with two of the largest variances: 1) taxes, which increased due to volume and use; 2) investment earnings, which are difficult to estimate since they are dependent on market performance.
- Actual expenditures were under budget by \$3,644,248 mainly due to salary savings from vacant positions, curtailing costs due to price hikes due to inflation in addition to shifting operational priorities to deal with the state of emergency declared by the state officials to deal with wildfires.
- Transfers Out were under budget by \$10,516,481 due to certain capital project timelines and/or costs shifted to next year.

Key factors for revenues and expenditures when compared to FY 2023-24 are as follows:

- The City's taxes decreased by \$967,138 or -4.0% mainly due to a drop in both sales and mining taxes collected. License & permits and charges for services also went down by \$2,101,255 or -47% which is due to lower number of development application submittals.
- Use of money and property increased by \$837,832 or 16.3% due to fluctuations in investment earnings and market fair valuation.
- Miscellaneous type under other revenues decreased by \$319,803 or -17.8% mainly due to donation from Irwindale Community Foundation.
- Expenditures and transfer-out decreased by \$507,898 or -1.6% less than the prior year figure mainly due to capital improvement project completions such as those for park and recreational facilities and resurfacing of streets improvements.

**CITY OF IRWINDALE  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2025**

***Housing Authority Funds (Includes Low- and Moderate-Income Housing Asset Fund and Irwindale Housing Authority Fund)***

The fund balance of the Housing Authority Fund decreased by \$816,344, mostly due to property acquisition.

***Mining Impact Fund***

The fund balance of the Mining Impact Fund decreased by \$2,384,168 due to changes made in both personnel and operational costs percentage distribution between Mining Impact Fund and General Fund, along with its overall revenues decreasing by 19%.

***Capital Projects Fund***

The fund balance of the Capital Project Fund increased by \$48,804 due to higher interest rate earned and overall lower project expense incurred.

***Non-Major Governmental Funds***

The fund balance of all other Non-Major Governmental Funds increased by \$1,159,080 from the previous fiscal year due to a large development impact fee received for a development project and higher investment earnings.

**General Fund Budgetary Highlights**

The City adopts an annual operating budget for its governmental funds (General Fund, Special Revenue Funds, Debt Service Funds, and Capital Project Funds) and reports the results of operation on a budget comparison basis.

In preparing its budgets, the City attempts to estimate its revenues using realistic, but conservative, methods so as to budget its expenditure appropriations and activities in a prudent manner. As a result, the City Council adopts budget adjustments during the course of the fiscal year to reflect both changed priorities and availability of additional revenues to allow for expansion of existing programs. During the course of the year, the City Council amended the originally adopted budget to re-appropriate prior year approved projects and expenditures, as well as approving many other adjustments for the current year.

The results of the General Fund for the year ended June 30, 2025, were revenues exceeding expenditures by \$5,157,336. Revenues plus Transfers In were \$6,557,523 more than the final budget and expenditures plus Transfers Out ended the year under budget (final) by \$14,160,729. Both inflation and fire disasters experienced adversely impacted General Fund expenditures and city services. To mitigate, the City significantly curtailed its non-essential expenditures during the last fiscal year in order to provide as much relief for the General Fund as possible. Compared to prior year, the General Fund experienced immense fluctuations in both revenues and expenditures.

**CITY OF IRWINDALE  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2025**

**CAPITAL ASSETS**

The City's investment in capital assets for its governmental activities as of June 30, 2025, amounts to \$63,298,801 million (net of accumulated depreciation). This investment in capital assets includes land, rights of way, construction in progress, buildings and improvements, machinery and equipment, and infrastructure. The total increase in capital assets for the current fiscal year was approximately 10.8%.

**CITY OF IRWINDALE's Capital Assets (net of depreciation)**

|                                   | <b>Governmental Activities</b> |                      |
|-----------------------------------|--------------------------------|----------------------|
|                                   | <b>2025</b>                    | <b>2024</b>          |
| Land                              | \$ 3,112,220                   | \$ 3,112,220         |
| Construction in Progress          | 13,772,702                     | 11,969,702           |
| Buildings and improvements        | 10,440,607                     | 6,353,374            |
| Furniture, fixtures and equipment | 2,446,825                      | 1,474,836            |
| Lease assets                      | 75,506                         | 0                    |
| Subscription assets               | 270,712                        | 152,773              |
| Infrastructure                    | 33,180,229                     | 34,083,556           |
| <b>Total</b>                      | <b>\$ 63,298,801</b>           | <b>\$ 57,146,461</b> |

GASB 34 requires the City account for infrastructure assets on its financial statements. The accompanying government-wide financial statements include those infrastructure assets that were either completed during the current fiscal year or considered construction in progress at current fiscal year-end.

Additional information on the City's capital assets can be found in Note 6.

**EMPLOYEE COMPENSATED ABSENCES**

As of June 30, 2025, the City employees' benefit obligations increased by \$36,461 or 1.7% from prior year after implementation of GASB 101.



**CITY OF IRWINDALE  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2025**

**ECONOMIC FACTORS AND NEXT YEAR'S BUDGET**

California economy showed a mixed picture from showing significant growth in tech/AI to slower job creation, rising unemployment, immigration raids, massive wildfires and a budget deficit creating all sorts of fiscal challenges. California also continues to struggle with housing shortage and Irwindale are looking to direct its focus on discussing the vision for the site on Allen Drive. City Council will be evaluating its potential uses which may include housing and/or public facilities. Community development workshops will be planned and scheduled to take place starting in March of 2026.

The City has protections from the State taking our monetary resources as a result of the passage of Proposition 1A in November 2004 and Proposition 22 in November 2010. However, on July 29, 2011, the Governor of the State of California signed Assembly Bills x1 26 (ABx1 26) and on December 29, 2011, the California Supreme Court issued their ruling upholding the constitutionality of ABx1 26; thereby all redevelopment agencies within the State of California were abolished, effective February 1, 2012. The City's loss of its' Redevelopment Agency eliminated about \$1.5 million for local affordable housing and another \$700,000 in local funding of capital projects. The City has focused on strengthening its long-term fiscal health by using conservative approach in building its reserves to accomplish its strategical goals. To ensure long-term fiscal viability, during labor contract negotiations, the City made substantial changes to compensation, retirement, and benefits structure, in addition to seeking additional funding and grants to augment its budgeting initiatives in providing extra resources for Police, Capital Improvement Projects, and Parks and Recreation programs and activities for the community. For FY 2025-26 budget, the City took into consideration the following factors:

For FY 2025-26 budget, the City took into consideration the following factors:

- Sales Tax revenues are projected to increase by \$1.2 million than FY 2024-2025.
- Property Tax and Vehicle License fees revenues are projected to decrease by \$360 thousand.
- Mining related taxes are estimated to be \$1.1 million more than last year.
- Business License taxes are forecast to be \$725 thousand less than the year before.
- Franchise Tax revenue expects a decrease of \$365 thousand from prior year.
- Building Permits and Plan Check Fees revenues are estimated to be \$1,755,000 for the year.
- The employee bargaining units negotiated a 4% employee compensation cost of living adjustment in addition to increase in health insurance premiums.

**CITY OF IRWINDALE  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2025**

A priority of the City is to maintain high quality of services while adopting a balanced budget. As in prior years, the FY 2025-26 budget as adopted by the City Council is a sustainable budget and will serve as a guide in planning for the future.

**REQUESTS FOR INFORMATION**

This report is designed to provide a general overview of the City's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the office of the Finance Department, 5050 North Irwindale Avenue, Irwindale, CA 91706, or at [www.IrwindaleCA.gov](http://www.IrwindaleCA.gov).

## **BASIC FINANCIAL STATEMENTS**

**Government-Wide Financial Statements**

**CITY OF IRWINDALE, CALIFORNIA**  
**Statement of Net Position**  
**June 30, 2025**

|                                                               | <b>Governmental<br/>Activities</b> |
|---------------------------------------------------------------|------------------------------------|
| <b>ASSETS</b>                                                 |                                    |
| Cash and investments                                          | \$ 123,268,481                     |
| Receivables:                                                  |                                    |
| Accounts                                                      | 909,649                            |
| Taxes                                                         | 3,882,446                          |
| Accrued interest                                              | 993,185                            |
| Notes and loans                                               | 11,046,266                         |
| Deposits                                                      | 15,000                             |
| Leases                                                        | 7,707,300                          |
| Restricted assets:                                            |                                    |
| Cash with fiscal agent                                        | 22,592                             |
| Land held for resale                                          | 16,918,641                         |
| Prepaid costs                                                 | 125,369                            |
| Capital assets (not being depreciated/amortized)              | 16,884,922                         |
| Capital assets (net of accumulated depreciation/amortization) | 46,413,879                         |
| <b>Total assets</b>                                           | <b>228,187,730</b>                 |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>                         |                                    |
| Pension-related                                               | 7,469,629                          |
| OPEB-related                                                  | 4,420,758                          |
| <b>Total deferred outflows of resources</b>                   | <b>11,890,387</b>                  |
| <b>LIABILITIES</b>                                            |                                    |
| Accounts payable                                              | 2,018,662                          |
| Accrued liabilities                                           | 443,894                            |
| Deposits payable                                              | 15,846,604                         |
| Unearned revenue                                              | 5,981,169                          |
| Due within one year:                                          |                                    |
| Compensated absences, leases, and SBITA                       | 1,027,913                          |
| Due in more than one year:                                    |                                    |
| Compensated absences, leases, and SBITA                       | 1,430,751                          |
| Net pension liability                                         | 12,034,990                         |
| Net OPEB liability                                            | 16,266,350                         |
| <b>Total liabilities</b>                                      | <b>55,050,333</b>                  |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                          |                                    |
| Pension-related                                               | 3,713,654                          |
| OPEB-related                                                  | 1,286,115                          |
| Lease-related                                                 | 7,113,569                          |
| <b>Total deferred inflows of resources</b>                    | <b>12,113,338</b>                  |
| <b>NET POSITION</b>                                           |                                    |
| Net investment in capital assets                              | 63,000,725                         |
| Restricted:                                                   |                                    |
| General government                                            | 119,452                            |
| Public safety                                                 | 930,603                            |
| Parks and recreation                                          | 583,969                            |
| Public works                                                  | 24,248,154                         |
| Capital projects                                              | 315,984                            |
| Housing activities                                            | 15,995,400                         |
| Unrestricted                                                  | 67,720,159                         |
| <b>Total net position</b>                                     | <b>\$ 172,914,446</b>              |

**CITY OF IRVINDALE, CALIFORNIA**  
**Statement of Activities**  
**For the Year Ended June 30, 2025**

|                                              |                      | Program Revenues        |                                          |                                        | Net (Expenses)<br>Revenues and<br>Changes in Net<br>Position |
|----------------------------------------------|----------------------|-------------------------|------------------------------------------|----------------------------------------|--------------------------------------------------------------|
|                                              |                      | Charges for<br>Services | Operating<br>Contributions<br>and Grants | Capital<br>Contributions<br>and Grants | Primary Government                                           |
| Functions/Programs:                          | Expenses             |                         |                                          |                                        | Governmental<br>Activities                                   |
| <b>Primary government:</b>                   |                      |                         |                                          |                                        |                                                              |
| <b>Governmental activities:</b>              |                      |                         |                                          |                                        |                                                              |
| General government                           | \$ 14,059,338        | \$ 533,045              | \$ 1,694,897                             | \$ -                                   | \$ (11,831,396)                                              |
| Public safety                                | 10,697,529           | 227,850                 | 835,673                                  | -                                      | (9,634,006)                                                  |
| Community development                        | 1,199,070            | -                       | 46,711                                   | -                                      | (1,152,359)                                                  |
| Parks and recreation                         | 4,197,355            | 117,945                 | 61,198                                   | -                                      | (4,018,212)                                                  |
| Public works                                 | 7,407,149            | 2,130,806               | 585,286                                  | 2,224,759                              | (2,466,298)                                                  |
| Housing activities                           | 1,658,909            | -                       | -                                        | -                                      | (1,658,909)                                                  |
| Interest on long-term debt                   | 4,468                | -                       | -                                        | -                                      | (4,468)                                                      |
| <b>Total governmental activities</b>         | <b>\$ 39,223,818</b> | <b>\$ 3,009,646</b>     | <b>\$ 3,223,765</b>                      | <b>\$ 2,224,759</b>                    | <b>(30,765,648)</b>                                          |
| <b>General revenues:</b>                     |                      |                         |                                          |                                        |                                                              |
| General revenues:                            |                      |                         |                                          |                                        |                                                              |
|                                              |                      |                         |                                          |                                        | 2,648,190                                                    |
|                                              |                      |                         |                                          |                                        | 8,395,730                                                    |
|                                              |                      |                         |                                          |                                        | 1,840,280                                                    |
|                                              |                      |                         |                                          |                                        | 2,595,160                                                    |
|                                              |                      |                         |                                          |                                        | 4,746,971                                                    |
|                                              |                      |                         |                                          |                                        | 7,010,939                                                    |
|                                              |                      |                         |                                          |                                        | 221,582                                                      |
|                                              |                      |                         |                                          |                                        | 7,785,324                                                    |
|                                              |                      |                         |                                          |                                        | 849,206                                                      |
| <b>Total general revenues</b>                |                      |                         |                                          |                                        | <b>36,093,382</b>                                            |
| <b>Change in net position</b>                |                      |                         |                                          |                                        | <b>5,327,734</b>                                             |
| Net position-beginning                       |                      |                         |                                          |                                        | 167,965,794                                                  |
| Restatement - change in accounting principle |                      |                         |                                          |                                        | (379,082)                                                    |
| Net position-beginning, as restated          |                      |                         |                                          |                                        | 167,586,712                                                  |
| <b>Net position-ending</b>                   |                      |                         |                                          |                                        | <b>\$ 172,914,446</b>                                        |

**Fund Financial Statements**

**CITY OF IRVINDALE, CALIFORNIA**  
**Balance Sheet**  
**Governmental Funds**  
**June 30, 2025**

|                                                                                       |                      | <b>Special Revenue Funds</b> |                           |
|---------------------------------------------------------------------------------------|----------------------|------------------------------|---------------------------|
|                                                                                       | <b>General Fund</b>  | <b>Housing Authority</b>     | <b>Mining Impact Fund</b> |
| <b>ASSETS</b>                                                                         |                      |                              |                           |
| Cash and investments                                                                  | \$ 72,807,229        | \$ 5,165,108                 | \$ 12,537,924             |
| Receivables                                                                           |                      |                              |                           |
| Accounts                                                                              | 175,013              | -                            | -                         |
| Taxes                                                                                 | 3,053,141            | -                            | 818,158                   |
| Notes and loans                                                                       | 2,833                | 11,043,433                   | -                         |
| Deposits                                                                              | -                    | 15,000                       | -                         |
| Leases                                                                                | 7,707,300            | -                            | -                         |
| Accrued interest                                                                      | 575,811              | 57,944                       | 116,997                   |
| Due from other funds                                                                  | 28,025               | -                            | -                         |
| Prepaid costs                                                                         | 123,536              | -                            | 1,833                     |
| Land held for resale                                                                  | 6,118,641            | 10,800,000                   | -                         |
| Restricted assets:                                                                    |                      |                              |                           |
| Cash with fiscal agent                                                                | 22,592               | -                            | -                         |
| <b>Total assets</b>                                                                   | <b>\$ 90,614,121</b> | <b>\$ 27,081,485</b>         | <b>\$ 13,474,912</b>      |
| <b>LIABILITIES</b>                                                                    |                      |                              |                           |
| Accounts payable                                                                      | \$ 943,740           | \$ 42,486                    | \$ 464,998                |
| Accrued liabilities                                                                   | 370,230              | -                            | 63,753                    |
| Unearned revenues                                                                     | 4,884,225            | -                            | 1,020,683                 |
| Deposits payable                                                                      | 9,685,595            | -                            | 772,272                   |
| Due to other funds                                                                    | -                    | -                            | -                         |
| <b>Total liabilities</b>                                                              | <b>15,883,790</b>    | <b>42,486</b>                | <b>2,321,706</b>          |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                                                  |                      |                              |                           |
| Unavailable revenues                                                                  | 64,682               | 11,043,433                   | -                         |
| Lease-related                                                                         | 7,113,569            | -                            | -                         |
| <b>Total deferred inflows of resources</b>                                            | <b>7,178,251</b>     | <b>11,043,433</b>            | <b>-</b>                  |
| <b>FUND BALANCES (DEFICITS)</b>                                                       |                      |                              |                           |
| Nonspendable:                                                                         |                      |                              |                           |
| Prepaid costs                                                                         | 123,536              | -                            | 1,833                     |
| Notes and loans                                                                       | 2,833                | -                            | -                         |
| Land held for resale                                                                  | 6,118,641            | -                            | -                         |
| Restricted:                                                                           |                      |                              |                           |
| Housing activities                                                                    | -                    | 15,995,400                   | -                         |
| Public safety                                                                         | -                    | -                            | -                         |
| Parks and recreation                                                                  | -                    | -                            | -                         |
| Public works                                                                          | -                    | -                            | -                         |
| Capital projects                                                                      | -                    | -                            | -                         |
| General government                                                                    | -                    | -                            | -                         |
| Assigned                                                                              |                      |                              |                           |
| Capital asset replacement                                                             | 15,798,744           | -                            | 4,259,378                 |
| Capital improvement program                                                           | 10,211,441           | -                            | 577,733                   |
| Continuing appropriations                                                             | 576,044              | 166                          | 76,550                    |
| Compensated absences                                                                  | 1,750,076            | -                            | 367,300                   |
| Unfunded actuarial liabilities                                                        | 27,970,765           | -                            | 5,870,412                 |
| Economic contingency                                                                  | 5,000,000            | -                            | -                         |
| <b>Total fund balances (deficits)</b>                                                 | <b>67,552,080</b>    | <b>15,995,566</b>            | <b>11,153,206</b>         |
| <b>Total liabilities, deferred inflows of resources, and fund balances (deficits)</b> | <b>\$ 90,614,121</b> | <b>\$ 27,081,485</b>         | <b>\$ 13,474,912</b>      |



**CITY OF IRVINDALE, CALIFORNIA**  
**Balance Sheet (Continued)**  
**Governmental Funds**  
**June 30, 2025**

|                                                                                       | <b>Capital Projects Fund</b> |                             |                                 |
|---------------------------------------------------------------------------------------|------------------------------|-----------------------------|---------------------------------|
|                                                                                       | <b>Capital Projects Fund</b> | <b>Total Nonmajor Funds</b> | <b>Total Governmental Funds</b> |
| <b>ASSETS</b>                                                                         |                              |                             |                                 |
| Cash and investments                                                                  | \$ 6,278,875                 | \$ 26,479,345               | \$ 123,268,481                  |
| Receivables                                                                           |                              |                             |                                 |
| Accounts                                                                              | 109,941                      | 624,695                     | 909,649                         |
| Taxes                                                                                 | -                            | 11,147                      | 3,882,446                       |
| Notes and loans                                                                       | -                            | -                           | 11,046,266                      |
| Deposits                                                                              | -                            | -                           | 15,000                          |
| Leases                                                                                | -                            | -                           | 7,707,300                       |
| Accrued interest                                                                      | 34,200                       | 208,233                     | 993,185                         |
| Due from other funds                                                                  | -                            | -                           | 28,025                          |
| Prepaid costs                                                                         | -                            | -                           | 125,369                         |
| Land held for resale                                                                  | -                            | -                           | 16,918,641                      |
| Restricted assets:                                                                    |                              |                             |                                 |
| Cash with fiscal agent                                                                | -                            | -                           | 22,592                          |
| <b>Total assets</b>                                                                   | <b>\$ 6,423,016</b>          | <b>\$ 27,323,420</b>        | <b>\$ 164,916,954</b>           |
| <b>LIABILITIES</b>                                                                    |                              |                             |                                 |
| Accounts payable                                                                      | \$ 532,093                   | \$ 35,345                   | \$ 2,018,662                    |
| Accrued liabilities                                                                   | -                            | 9,911                       | 443,894                         |
| Unearned revenues                                                                     | 76,261                       | -                           | 5,981,169                       |
| Deposits payable                                                                      | 5,388,737                    | -                           | 15,846,604                      |
| Due to other funds                                                                    | -                            | 28,025                      | 28,025                          |
| <b>Total liabilities</b>                                                              | <b>5,997,091</b>             | <b>73,281</b>               | <b>24,318,354</b>               |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                                                  |                              |                             |                                 |
| Unavailable revenues                                                                  | 109,941                      | 1,406,061                   | 12,624,117                      |
| Lease-related                                                                         | -                            | -                           | 7,113,569                       |
| <b>Total deferred inflows of resources</b>                                            | <b>109,941</b>               | <b>1,406,061</b>            | <b>19,737,686</b>               |
| <b>FUND BALANCES (DEFICITS)</b>                                                       |                              |                             |                                 |
| Nonspendable:                                                                         |                              |                             |                                 |
| Prepaid costs                                                                         | -                            | -                           | 125,369                         |
| Notes and loans                                                                       | -                            | -                           | 2,833                           |
| Land held for resale                                                                  | -                            | -                           | 6,118,641                       |
| Restricted:                                                                           |                              |                             |                                 |
| Housing activities                                                                    | -                            | -                           | 15,995,400                      |
| Public safety                                                                         | -                            | 930,603                     | 930,603                         |
| Parks and recreation                                                                  | -                            | 583,969                     | 583,969                         |
| Public works                                                                          | -                            | 24,248,154                  | 24,248,154                      |
| Capital projects                                                                      | 315,984                      | -                           | 315,984                         |
| General government                                                                    | -                            | 119,452                     | 119,452                         |
| Assigned                                                                              |                              |                             |                                 |
| Capital asset replacement                                                             | -                            | -                           | 20,058,122                      |
| Capital improvement program                                                           | -                            | -                           | 10,789,174                      |
| Continuing appropriations                                                             | -                            | -                           | 652,760                         |
| Compensated absences                                                                  | -                            | -                           | 2,117,376                       |
| Unfunded actuarial liabilities                                                        | -                            | -                           | 33,841,177                      |
| Economic contingency                                                                  | -                            | -                           | 5,000,000                       |
| Unassigned                                                                            | -                            | (38,100)                    | (38,100)                        |
| <b>Total fund balances (deficits)</b>                                                 | <b>315,984</b>               | <b>25,844,078</b>           | <b>120,860,914</b>              |
| <b>Total liabilities, deferred inflows of resources, and fund balances (deficits)</b> | <b>\$ 6,423,016</b>          | <b>\$ 27,323,420</b>        | <b>\$ 164,916,954</b>           |

See accompanying Notes to the Basic Financial Statements

**CITY OF IRVINDALE, CALIFORNIA****Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position****June 30, 2025**

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

|                                                                                                                                                                                                                                                                                                                                                                 |                     |                                     |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|-------------------------------------|
| Total fund balances - governmental funds                                                                                                                                                                                                                                                                                                                        |                     | \$ 120,860,914                      |
| Capital assets, net of accumulated depreciation/amortization, used in governmental activities are not financial resources and, therefore, are not reported in the funds.                                                                                                                                                                                        |                     | 63,298,801                          |
| Differences between expected and actual experiences, assumption changes and net differences between projected and actual earnings, and contributions subsequent to the measurement date for the postretirement benefits (pension and OPEB) are recognized as deferred outflows of resources and deferred inflows of resources on the Statement of Net Position. |                     |                                     |
| Deferred outflows-pension related                                                                                                                                                                                                                                                                                                                               | \$ 7,469,629        |                                     |
| Deferred outflows-OPEB related                                                                                                                                                                                                                                                                                                                                  | 4,420,758           |                                     |
| Deferred inflows-pension related                                                                                                                                                                                                                                                                                                                                | (3,713,654)         |                                     |
| Deferred inflows-OPEB related                                                                                                                                                                                                                                                                                                                                   | <u>(1,286,115)</u>  |                                     |
| Total deferred outflows and inflows related to postemployment benefits                                                                                                                                                                                                                                                                                          |                     | 6,890,618                           |
| Other long-term assets that are not available to pay for current period expenditures and, therefore, are either labeled unavailable or not reported in the funds.                                                                                                                                                                                               |                     |                                     |
| Long-term receivables                                                                                                                                                                                                                                                                                                                                           | <u>12,624,117</u>   |                                     |
| Total other long-term assets                                                                                                                                                                                                                                                                                                                                    |                     | 12,624,117                          |
| Long-term liabilities that are not due and payable in the current period, and therefore, are not reported in the funds.                                                                                                                                                                                                                                         |                     |                                     |
| Leases and SBITA payable                                                                                                                                                                                                                                                                                                                                        | (298,076)           |                                     |
| Compensated absences                                                                                                                                                                                                                                                                                                                                            | (2,160,588)         |                                     |
| Net pension liability                                                                                                                                                                                                                                                                                                                                           | (12,034,990)        |                                     |
| Net OPEB liability                                                                                                                                                                                                                                                                                                                                              | <u>(16,266,350)</u> |                                     |
| Total long-term liabilities                                                                                                                                                                                                                                                                                                                                     |                     | <u>(30,760,004)</u>                 |
| <b>Net position of governmental activities</b>                                                                                                                                                                                                                                                                                                                  |                     | <b><u><u>\$ 172,914,446</u></u></b> |

**CITY OF IRVINDALE, CALIFORNIA**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Governmental Funds**  
**For the Year Ended June 30, 2025**

|                                                                  |                      | <b>Special Revenue Funds</b> |                           |
|------------------------------------------------------------------|----------------------|------------------------------|---------------------------|
|                                                                  | <b>General Fund</b>  | <b>Housing Authority</b>     | <b>Mining Impact Fund</b> |
| <b>REVENUES</b>                                                  |                      |                              |                           |
| Taxes                                                            | \$ 23,399,064        | \$ -                         | \$ 3,562,937              |
| Licenses and permits                                             | 1,325,018            | -                            | -                         |
| Intergovernmental                                                | 131,503              | -                            | -                         |
| Charges for services                                             | 1,042,023            | -                            | -                         |
| Use of money and property                                        | 5,976,197            | 497,443                      | 427,421                   |
| Fines and forfeitures                                            | 226,144              | -                            | -                         |
| Contributions                                                    | 61,198               | -                            | -                         |
| Miscellaneous                                                    | 1,477,716            | 3,859                        | 3,778                     |
| <b>Total revenues</b>                                            | <b>33,638,863</b>    | <b>501,302</b>               | <b>3,994,136</b>          |
| <b>EXPENDITURES</b>                                              |                      |                              |                           |
| Current:                                                         |                      |                              |                           |
| General government                                               | 9,957,467            | -                            | 2,884,381                 |
| Public safety                                                    | 8,594,208            | -                            | -                         |
| Community development                                            | 528,600              | -                            | 648,734                   |
| Parks and recreation                                             | 3,072,011            | -                            | -                         |
| Public works                                                     | 3,651,724            | -                            | 1,997,475                 |
| Housing activities                                               | -                    | 415,926                      | -                         |
| Capital outlay                                                   | 1,517,018            | 901,720                      | 241,383                   |
| Debt service:                                                    |                      |                              |                           |
| Principal                                                        | 86,618               | -                            | 1,600                     |
| Interest and fiscal charges                                      | 4,468                | -                            | -                         |
| <b>Total expenditures</b>                                        | <b>27,412,114</b>    | <b>1,317,646</b>             | <b>5,773,573</b>          |
| <b>Excess (deficiency) of revenues over (under) expenditures</b> | <b>6,226,749</b>     | <b>(816,344)</b>             | <b>(1,779,437)</b>        |
| <b>OTHER FINANCING SOURCES (USES)</b>                            |                      |                              |                           |
| Transfers in                                                     | 1,726,036            | -                            | -                         |
| Transfers out                                                    | (3,027,250)          | -                            | (627,719)                 |
| Lease financing                                                  | 73,317               | -                            | 18,329                    |
| Subscription financing                                           | 158,484              | -                            | 4,659                     |
| <b>Total other financing sources (uses)</b>                      | <b>(1,069,413)</b>   | <b>-</b>                     | <b>(604,731)</b>          |
| <b>Net change in fund balances</b>                               | <b>5,157,336</b>     | <b>(816,344)</b>             | <b>(2,384,168)</b>        |
| Fund balances-beginning                                          | 62,394,744           | 16,811,910                   | 13,537,374                |
| <b>Fund balances (deficit)-ending</b>                            | <b>\$ 67,552,080</b> | <b>\$ 15,995,566</b>         | <b>\$ 11,153,206</b>      |

**CITY OF IRVINDALE, CALIFORNIA**  
**Statement of Revenues, Expenditures and Changes in Fund Balances (Continued)**  
**Governmental Funds**  
**For the Year Ended June 30, 2025**

|                                                                      | <b>Capital Projects<br/>Fund</b> |                                     |                                         |
|----------------------------------------------------------------------|----------------------------------|-------------------------------------|-----------------------------------------|
|                                                                      | <b>Capital Projects<br/>Fund</b> | <b>Total<br/>Nonmajor<br/>Funds</b> | <b>Total<br/>Governmental<br/>Funds</b> |
| <b>REVENUES</b>                                                      |                                  |                                     |                                         |
| Taxes                                                                | \$ -                             | \$ 1,005,898                        | \$ 27,967,899                           |
| Licenses and permits                                                 | -                                | -                                   | 1,325,018                               |
| Intergovernmental                                                    | 64,700                           | 2,336,158                           | 2,532,361                               |
| Charges for services                                                 | -                                | -                                   | 1,042,023                               |
| Use of money and property                                            | 124,943                          | 759,320                             | 7,785,324                               |
| Fines and forfeitures                                                | -                                | -                                   | 226,144                                 |
| Contributions                                                        | -                                | -                                   | 61,198                                  |
| Miscellaneous                                                        | -                                | 2,102,626                           | 3,587,979                               |
| <b>Total revenues</b>                                                | <b>189,643</b>                   | <b>6,204,002</b>                    | <b>44,527,946</b>                       |
| <b>EXPENDITURES</b>                                                  |                                  |                                     |                                         |
| Current:                                                             |                                  |                                     |                                         |
| General government                                                   | -                                | 240,949                             | 13,082,797                              |
| Public safety                                                        | -                                | 150,198                             | 8,744,406                               |
| Community development                                                | -                                | 21,759                              | 1,199,093                               |
| Parks and recreation                                                 | -                                | 29,747                              | 3,101,758                               |
| Public works                                                         | -                                | 569,999                             | 6,219,198                               |
| Housing activities                                                   | -                                | -                                   | 415,926                                 |
| Capital outlay                                                       | 5,485,897                        | 616,145                             | 8,762,163                               |
| Debt service:                                                        |                                  |                                     |                                         |
| Principal                                                            | -                                | -                                   | 88,218                                  |
| Interest and fiscal charges                                          | -                                | -                                   | 4,468                                   |
| <b>Total expenditures</b>                                            | <b>5,485,897</b>                 | <b>1,628,797</b>                    | <b>41,618,027</b>                       |
| <b>Excess (deficiency) of revenues<br/>over (under) expenditures</b> | <b>(5,296,254)</b>               | <b>4,575,205</b>                    | <b>2,909,919</b>                        |
| <b>OTHER FINANCING SOURCES (USES)</b>                                |                                  |                                     |                                         |
| Transfers in                                                         | 5,345,058                        | 8,826                               | 7,079,920                               |
| Transfers out                                                        | -                                | (3,424,951)                         | (7,079,920)                             |
| Lease financing                                                      | -                                | -                                   | 91,646                                  |
| Subscription financing                                               | -                                | -                                   | 163,143                                 |
| <b>Total other financing sources (uses)</b>                          | <b>5,345,058</b>                 | <b>(3,416,125)</b>                  | <b>254,789</b>                          |
| <b>Net change in fund balances</b>                                   | <b>48,804</b>                    | <b>1,159,080</b>                    | <b>3,164,708</b>                        |
| Fund balances-beginning                                              | 267,180                          | 24,684,998                          | 117,696,206                             |
| <b>Fund balances (deficit)-ending</b>                                | <b>\$ 315,984</b>                | <b>\$ 25,844,078</b>                | <b>\$ 120,860,914</b>                   |

**CITY OF IRVINDALE, CALIFORNIA****Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of  
Governmental Funds to the Statement of Activities  
For the Year Ended June 30, 2025**

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

Net change in fund balances - total governmental funds: \$ 3,164,708

Governmental funds report capital outlays are expenditures. However, in the Statement of Activities, the cost of these assets is allocated over their estimated useful lives and reported as depreciation/amortization expense. This is the amount by which capital outlays exceeded depreciation/amortization expense in the current period.

|                                   |                    |           |
|-----------------------------------|--------------------|-----------|
| Capital outlay                    | \$ 8,762,163       |           |
| Depreciation/amortization expense | <u>(2,609,823)</u> |           |
| Total adjustment                  |                    | 6,152,340 |

Revenues reported as unavailable revenue in the governmental funds are recognized in the Statement of Activities. These are included in the operating contributions and grants revenues in the Statement of Activities.

|                                       |  |        |
|---------------------------------------|--|--------|
| Earned but unavailable grant revenues |  | 23,606 |
|---------------------------------------|--|--------|

Issuance of long-term debt (bonds and other debt) provide current financial resources to governmental funds, while the repayment of the principal on long-term debt consumes current financial resources of governmental funds. Whereas repayment of principal reduces long-term liability and issuance of new long-term debt increases long-term liability on the Statement of Net Position.

|                                                                                       |                  |                    |
|---------------------------------------------------------------------------------------|------------------|--------------------|
| Leases issued                                                                         | (91,646)         |                    |
| Subscriptions issued                                                                  | (163,143)        |                    |
| Principal payments                                                                    | <u>88,219</u>    |                    |
| Total adjustment                                                                      |                  | (166,570)          |
| Compensated absences                                                                  | (36,461)         |                    |
| Changes in pension liabilities and related deferred outflows and inflows of resources | (3,199,573)      |                    |
| Changes in OPEB liabilities and related deferred outflows and inflows of resources    | <u>(610,316)</u> |                    |
| Total adjustment                                                                      |                  | <u>(3,846,350)</u> |

|                                                          |  |                            |
|----------------------------------------------------------|--|----------------------------|
| <b>Change in net position of governmental activities</b> |  | <b><u>\$ 5,327,734</u></b> |
|----------------------------------------------------------|--|----------------------------|

## **Fiduciary Fund Financial Statements**

**CITY OF IRVINDALE, CALIFORNIA**  
**Statement of Fiduciary Net Position**  
**Fiduciary Funds**  
**June 30, 2025**

|                                                                  | <b>Private<br/>Purpose<br/>Trust Funds</b> | <b>Custodial<br/>Funds</b> |
|------------------------------------------------------------------|--------------------------------------------|----------------------------|
| <b>ASSETS</b>                                                    |                                            |                            |
| Cash and investments                                             | \$ 6,979,264                               | \$ 521,050                 |
| Receivables:                                                     |                                            |                            |
| Taxes                                                            | -                                          | 385                        |
| Accrued interest                                                 | 74,503                                     | 3,656                      |
| Restricted assets:                                               |                                            |                            |
| Cash and investments with fiscal agents                          | 3,805,336                                  | -                          |
| <b>Total assets</b>                                              | <b>10,859,103</b>                          | <b>525,091</b>             |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>                            |                                            |                            |
| Deferred charge on refunding                                     | 37,945                                     | -                          |
| <b>Total deferred outflows of resources</b>                      | <b>37,945</b>                              | <b>-</b>                   |
| <b>LIABILITIES</b>                                               |                                            |                            |
| Accounts payable                                                 | 913                                        | 5,045                      |
| Accrued interest                                                 | 248,809                                    | -                          |
| Unearned revenues                                                | 190,786                                    | -                          |
| Long-term liabilities:                                           |                                            |                            |
| Due in one year                                                  | 8,885,000                                  | -                          |
| Due in more than one year                                        | 3,858,341                                  | -                          |
| <b>Total liabilities</b>                                         | <b>13,183,849</b>                          | <b>5,045</b>               |
| <b>NET POSITION</b>                                              |                                            |                            |
| Restricted for:                                                  |                                            |                            |
| Restricted for individuals, organizations, and other governments | (2,286,801)                                | 520,046                    |
| <b>Total net position</b>                                        | <b>\$ (2,286,801)</b>                      | <b>\$ 520,046</b>          |

**CITY OF IRWINDALE, CALIFORNIA**  
**Statement of Changes in Fiduciary Net Position**  
**Fiduciary Funds**  
**For the Year Ended June 30, 2025**

|                                                          | <b>Private<br/>Purpose<br/>Trust Funds</b> | <b>Custodial<br/>Funds</b> |
|----------------------------------------------------------|--------------------------------------------|----------------------------|
| <b>ADDITIONS</b>                                         |                                            |                            |
| Taxes                                                    | \$ 6,935,764                               | \$ 189,014                 |
| Interest and change in fair value of investments         | 434,566                                    | 13,359                     |
| <b>Total additions</b>                                   | <b>7,370,330</b>                           | <b>202,373</b>             |
| <b>DEDUCTIONS</b>                                        |                                            |                            |
| Administrative expenses                                  | 249,823                                    | 34,999                     |
| Contractual services                                     | 23,749                                     | 25,108                     |
| Utilities                                                | -                                          | 4,440                      |
| Interest expense                                         | 714,197                                    | -                          |
| <b>Total deductions</b>                                  | <b>987,769</b>                             | <b>64,547</b>              |
| <b>Net increase (decrease) in fiduciary net position</b> | <b>6,382,561</b>                           | <b>137,826</b>             |
| Net position-beginning                                   | (8,669,362)                                | 382,220                    |
| <b>Net position-ending</b>                               | <b>\$ (2,286,801)</b>                      | <b>\$ 520,046</b>          |



## **Notes to The Basic Financial Statements**

**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 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 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 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 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.

The Industrial Development Authority was established on November 30, 1982, pursuant to 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.

**NOTE 1 - ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

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 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.

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

The Irwindale Community Foundation (the Foundation) is a nonprofit Foundation whose purpose is to provide assistance to fund recreation, senior center, aquatics, library, and park improvement programs for the City. The Foundation is exempt from income taxes under Section 501 (c)(3) of the Internal Revenue Code (IRC) and applicable state statutes. Separate financial statements are available for the Foundation at City Hall located at 5050 North Irwindale Avenue, Irwindale, CA 91706, or at [www.IrwindaleCA.gov](http://www.IrwindaleCA.gov).

**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.

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.

**NOTE 1 - ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

The City's fiduciary funds consist of custodial funds and a private purpose trust fund. Custodial funds and 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.
- 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.
- 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 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.

**NOTE 1 - ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**D. Budgetary Information**

**1. Budgetary Basis of Accounting**

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.

The Irwindale Community Foundation Fund did not adopt a budget for the fiscal year ending June 30, 2025, and therefore a budgetary comparison schedule is not presented.

**E. 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, 2025. 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.

**NOTE 1 - ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

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 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 day 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, lease assets under GASB Statement 87, subscription assets under GASB Statement 96, 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, 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 its component units, are depreciated using the straight-line method over the following estimated useful lives:

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

**NOTE 1 - ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

5. Deferred Outflows/Inflows of Resources

Deferred outflows of resources represent a consumption of net assets that applies to a future periods and so will not be recognized as an outflow of resources (expenditure) until then. The City has two items that qualify for reporting in this category. It is the deferred amounts related to pension and OPEB. The deferred amounts related to pension and OPEB relate differences between estimated and actual investment earnings, changes in actuarial assumptions, and other pension and OPEB related changes.

In addition to liabilities, the statement of financial position includes a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net assets that applies to a future periods and so will not be recognized as an inflow of resources (revenue) until that time. The City has three items that qualify for reporting in this category. Unavailable revenue is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from two sources: property taxes and special assessments. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. In the government-wide financial statements the City reports deferred amounts related to leases and deferred amounts related to pension and OPEB.

|                                                                                                                                                       |           |                                    |
|-------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------------------------|
| 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, 2025, EARSL were: | 0 years   | OPEB plan                          |
|                                                                                                                                                       | 3.8 years | Pension Misc. – Cost Sharing Plan  |
|                                                                                                                                                       | 3.8 years | Pension Safety – Cost Sharing Plan |
|                                                                                                                                                       | 4.7 years | Retirement Enhancement Plan        |

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. Subscription-Based Information Technology Arrangements

The City is a subscriber for a noncancellable subscription of information technology services. The City recognizes a subscription liability and an intangible right-to-use subscription asset (subscription asset) in the government-wide financial statements. The City recognizes subscription liabilities with an initial, individual value of \$5,000 or more.

**NOTE 1 - ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

At the commencement of a subscription, the City initially measures the subscription liability at the present value of payments expected to be made during the subscription term. Subsequently, the subscription liability is reduced by the principal portion of subscription payments made. The subscription asset is initially measured as the initial amount of the subscription liability, adjusted for subscription payments made at or before the subscription commencement date, plus certain initial direct costs. Subsequently, the subscription asset is amortized on a straight-line basis over its useful life. Key estimates and judgments related to subscriptions include how the City determines (1) the discount rate it uses to discount the expected subscription payments to present value, (2) lease term, and (3) subscription payments.

- The City uses the interest rate charged by the vendor as the discount rate. When the interest rate charged by the vendor is not provided, the City generally uses its estimated incremental borrowing rate as the discount rate for subscriptions.
- The subscription term includes the noncancellable period of the subscription. Subscription payments included in the measurement of the subscription liability are composed of fixed payments that the City is reasonably certain to exercise.

The City monitors changes in circumstances that would require a remeasurement of its subscriptions and will remeasure the subscription asset and liability if certain changes occur that are expected to significantly affect the amount of the subscription liability.

Subscription assets are reported with other capital assets and subscription liabilities are reported with long-term debt on the statement of net position.

**9. 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.

**10. 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, 2024, there were no material long-term claims and judgments against the City and no liability was reported.

**11. 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.



**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.

**12. 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, 2023                 |
| Measurement Date   | June 30, 2024                 |
| Measurement Period | July 1, 2023 to June 30, 2024 |

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

|                    |                               |
|--------------------|-------------------------------|
| Valuation Date     | June 30, 2023                 |
| Measurement Date   | June 30, 2024                 |
| Measurement Period | July 1, 2023 to June 30, 2024 |

**13. 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.

For this report, the following timeframes are used:

|                    |                               |
|--------------------|-------------------------------|
| Valuation Date     | June 30, 2023                 |
| Measurement Date   | June 30, 2024                 |
| Measurement Period | July 1, 2023 to June 30, 2024 |

**NOTE 1 - ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**14. 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.

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.

**15. 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.
- 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.
- Housing includes those activities which involve the Housing Authority.
- 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.

**NOTE 1 - ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**F. New GASB Pronouncements Effective during Fiscal Year**

The following Government Accounting Standards Board (GASB) pronouncement was effective for and implemented for the fiscal year ended June 30, 2025:

***GASB Statement No. 101, Compensated Absences***

The requirements of this Statement will improve financial reporting by implementing a unified recognition and measurement model that will result in a liability for compensated absences that more appropriately reflects when a government incurs an obligation. Establishing the unified model will result in consistent application to any type of compensated absence and will eliminate potential comparability issues between governments that offer different types of leave. This Statement will also result in a more robust estimate of the amount of compensated absences that a government will pay or settle, which will enhance the relevance and reliability of information about the liability for compensated absences.

***GASB Statement No. 102, Certain Risk Disclosures***

The requirements of this Statement will improve financial reporting by providing users of financial statements with essential information that currently is not often provided. The disclosures will provide users with timely information regarding certain concentrations or constraints and related events that have occurred or have begun to occur that make a government vulnerable to a substantial impact. As a result, users will have better information with which to understand and anticipate certain risks to a government's financial condition.

Management has assessed the impact of this Statement on the City's financial statements and determined that it did not have a material impact.

**G. New GASB Pronouncements Effective in Future Fiscal Years**

***GASB Statement No. 103, Financial Reporting Model Improvements***

The requirements of this Statement will improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability.

The Statement requires that the information presented in MD&A be limited to the related topics discussed in five sections: (1) Overview of the Financial Statements, (2) Financial Summary, (3) Detailed Analyses, (4) Significant Capital Asset and Long-Term Financing Activity, and (5) Currently Known Facts, Decisions, or Conditions.

This Statement describes unusual or infrequent items as transactions and other events that are either unusual in nature or infrequent in occurrence. Furthermore, governments are required to display the inflows and outflows related to each unusual or infrequent item separately as the last presented flow(s) of resources prior to the net change in resource flows in the government-wide, governmental fund, and proprietary fund statements of resource flows.

This Statement also requires that the proprietary fund statement of revenues, expenses, and changes in fund net position continue to distinguish between operating and nonoperating revenues and expenses. Operating revenues and expenses are defined as revenues and expenses other than nonoperating revenues and expenses. Nonoperating revenues and expenses are defined as (1) subsidies received and provided, (2) contributions to permanent and term endowments, (3) revenues and expenses related to financing, (4) resources from the disposal of capital assets and inventory, and (5) investment income and expenses. In addition to the subtotals currently required in a proprietary fund statement of revenues, expenses, and changes in fund net position, this Statement requires that a subtotal for operating income (loss) and noncapital subsidies be presented before reporting other nonoperating revenues and expenses.

**NOTE 1 - ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

This Statement requires governments to present each major component unit separately in the reporting entity's statement of net position and statement of activities if it does not reduce the readability of the statements. If the readability of those statements would be reduced, combining statements of major component units should be presented after the fund financial statements.

This Statement requires governments to present budgetary comparison information using a single method of communication—RSI. Governments also are required to present (1) variances between original and final budget amounts and (2) variances between final budget and actual amounts. An explanation of significant variances is required to be presented in notes to RSI.

The requirements of this Statement are effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter.

***GASB Statement No. 104, Disclosure of Certain Capital Assets***

The requirements of this statement will provide users of government financial statements with essential information about certain types of capital assets. This Statement requires certain types of capital assets to be disclosed separately in the capital assets note disclosures required by Statement 34. Lease assets recognized in accordance with Statement No. 87, Leases, and intangible right-to-use assets recognized in accordance with Statement No. 94, Public-Private and Public-Public Partnerships and Availability Payment Arrangements, should be disclosed separately by major class of underlying asset in the capital assets note disclosures. Subscription assets recognized in accordance with Statement No. 96, Subscription-Based Information Technology Arrangements, also should be separately disclosed. In addition, this Statement requires intangible assets other than those three types to be disclosed separately by major class.

This Statement also requires additional disclosures for capital assets held for sale. A capital asset is a capital asset held for sale if (a) the government has decided to pursue the sale of the capital asset and (b) it is probable that the sale will be finalized within one year of the financial statement date. This Statement requires that capital assets held for sale be evaluated each reporting period. Governments should disclose (1) the ending balance of capital assets held for sale, with separate disclosure for historical cost and accumulated depreciation by major class of asset, and (2) the carrying amount of debt for which the capital assets held for sale are pledged as collateral for each major class of asset.

The requirements of this Statement are effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter.

**GASB 105**

**NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

**A. Deficit Fund Equity**

At June 30, 2025, The City reported deficit fund equities in the following funds:

| Fund Name                                                                            | Fund Type                     | Deficit     | Cause |
|--------------------------------------------------------------------------------------|-------------------------------|-------------|-------|
| Federal Grants                                                                       | Nonmajor Special Revenue Fund | (38,100)    | (a)   |
| Successor Agency of the<br>Former Irwindale Community<br>Redevelopment Agency (ICRA) | Private Purpose Trust Fund    | (2,286,801) | (b)   |

(a) Deficit due to timing differences between grant receipts and disbursements, and is expected to be eliminated through future grant revenues.

**NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (CONTINUED)**

(b) Deficit due to the dissolution of the ICRA and is expected to be eliminated through future distributions from the Redevelopment Property Tax Trust Fund.

**B. Violations of Legal or Contractual Provisions**

The following Funds with a legally adopted budget had expenditures and transfers in excess of the final appropriation for the fiscal year ended June 30, 2025; expenditures and transfers together, shall not exceed appropriations at the Fund level, which is the legal level of control.

The Housing Authority Fund incurred \$901,720 expenditures over appropriations at the Fund level. Additionally, the Irvine Community Foundation Fund did not adopt a budget for the fiscal year ended June 30, 2025.

**NOTE 3 - CASH AND INVESTMENTS**

As of June 30, 2025, cash and investments were reported in the accompanying financial statements as follows:

|                            |                       |
|----------------------------|-----------------------|
| Governmental activities    |                       |
| Cash and investments       | \$ 123,268,481        |
| Restricted                 | 22,592                |
| Fiduciary funds            |                       |
| Cash and investments       | 7,500,314             |
| Restricted                 | 3,805,336             |
| Total cash and investments | <u>\$ 134,596,723</u> |
|                            |                       |
| Cash on hand               | \$ 4,220              |
| Demand deposits            | 7,501,502             |
| Investments                | <u>127,091,001</u>    |
| Total cash and investments | <u>\$ 134,596,723</u> |

The City 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.

**Deposits**

As of June 30, 2025, the carrying amount of the City's deposits was \$7,501,502 and the bank balance was \$7,009,968. The \$491,534 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.

**NOTE 3 - CASH AND INVESTMENTS (CONTINUED)**

**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 insurance 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.

**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.

**NOTE 3 - CASH AND INVESTMENTS (CONTINUED)**

**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, 2025, 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, 2025, 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, 2025, none of the City's deposits or investments was exposed to custodial credit risk.

**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, 2025, the City 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, 2025, the City had 22.1% and 10.2% of its cash and investments invested in Federal Home Loan Bank and Federal Farm Credit Bank respectively. Investments guaranteed by the U.S. government, 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.

**CITY OF IRVINDALE, CALIFORNIA**  
**Notes to the Basic Financial Statements**  
**For the Year Ended June 30, 2025**

**NOTE 3 - CASH AND INVESTMENTS (CONTINUED)**

As of June 30, 2025, the City had the following investments and original maturities:

|                                     | Investment Maturities |                       |                      |                      | Fair Value            |
|-------------------------------------|-----------------------|-----------------------|----------------------|----------------------|-----------------------|
|                                     | Less<br>6 Months      | 6 Months<br>to 1 Year | 1 to 3<br>Years      | 3 to 5<br>Years      |                       |
| Investments:                        |                       |                       |                      |                      |                       |
| Local Agency Investment Fund (LAIF) | \$ 32,535,745         | \$ -                  | \$ -                 | \$ -                 | \$ 32,535,745         |
| Federal Farm Credit Bank            | 1,000,359             | 8,724,905             | -                    | -                    | 9,725,264             |
| Federal Home Loan Bank              | -                     | 14,562,536            | 4,973,849            | 6,480,726            | 26,017,111            |
| Federal Home Loan Mortgage Corp.    | -                     | -                     | -                    | 2,109,066            | 2,109,066             |
| Certificates of Deposit             | 2,929,659             | 243,555               | 2,212,232            | 11,160,560           | 16,546,006            |
| Corporate Bonds                     | 4,921,473             | -                     | 6,006,663            | 982,803              | 11,910,939            |
| Money Market Fund                   | 6,538,646             | -                     | -                    | -                    | 6,538,646             |
| Municipal Bonds                     | 15,906,816            | -                     | 953,036              | -                    | 16,859,852            |
| Supranationals                      | -                     | -                     | -                    | 1,020,444            | 1,020,444             |
| Restricted Cash and Investments:    |                       |                       |                      |                      |                       |
| CJPIA TPA Trust                     | 22,592                | -                     | -                    | -                    | 22,592                |
| Investments with fiscal agents:     |                       |                       |                      |                      |                       |
| Money Market Mutual Fund            | 3,805,336             | -                     | -                    | -                    | 3,805,336             |
|                                     | <u>\$ 67,660,626</u>  | <u>\$ 23,530,996</u>  | <u>\$ 14,145,780</u> | <u>\$ 21,753,599</u> | <u>\$ 127,091,001</u> |

**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; and Level 3 inputs are significant unobservable inputs. Methods utilized by the City to determine fair 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, 2025:

| Investment Type                     | Totals                | Investments not<br>Measured at<br>Fair Value | Level                |                      |
|-------------------------------------|-----------------------|----------------------------------------------|----------------------|----------------------|
|                                     |                       |                                              | 2                    | Uncategorized        |
| Federal Farm Credit Bank            | \$ 9,725,264          | \$ -                                         | \$ 9,725,264         | \$ -                 |
| Federal Home Loan Bank              | 26,017,111            | -                                            | 26,017,111           | -                    |
| Federal Home Loan Mortgage Corp.    | 2,109,066             | -                                            | 2,109,066            | -                    |
| Certificates of Deposit             | 16,546,006            | -                                            | 16,546,006           | -                    |
| Medium-Term Corporate Notes         | 11,910,939            | -                                            | 11,910,939           | -                    |
| Municipal Bonds                     | 16,859,852            | -                                            | 16,859,852           | -                    |
| Supranationals                      | 1,020,444             | -                                            | 1,020,444            | -                    |
| Money Market Funds                  | 6,538,646             | 6,538,646                                    | -                    | -                    |
| Local Agency Investment Fund (LAIF) | 32,535,745            | -                                            | -                    | 32,535,745           |
| CJPIA TPA Trust                     | 22,592                | 22,592                                       | -                    | -                    |
| Investments with Fiscal Agent:      |                       |                                              |                      |                      |
| Money Market Funds                  | 3,805,336             | -                                            | -                    | 3,805,336            |
| Total Investments                   | <u>\$ 127,091,001</u> | <u>\$ 6,561,238</u>                          | <u>\$ 84,188,682</u> | <u>\$ 36,341,081</u> |



**CITY OF IRVINDALE, CALIFORNIA**  
**Notes to the Basic Financial Statements**  
**For the Year Ended June 30, 2025**

**NOTE 4 - LEASES AND SUBSCRIPTION-BASED TECHNOLOGY ARRANGEMENTS**

**A. Leases Receivable**

As of June 30, 2025, the City had three active leases. The leases have receipts that range from \$19,657 to \$348,023 and interest rates that range from 1.0112% to 2.7002%. As of June 30, 2025, the total combined value of the lease receivable is \$7,707,300, the total combined value of the short-term lease receivable is \$205,275, and the combined value of the deferred inflow of resources is \$7,113,569.

| Fiscal Year<br>Ending<br>June 30, | Governmental Activities |                     |
|-----------------------------------|-------------------------|---------------------|
|                                   | Principal               | Interest            |
| 2026                              | \$ 205,275              | \$ 199,781          |
| 2027                              | 198,316                 | 194,984             |
| 2028                              | 207,984                 | 190,050             |
| 2029                              | 219,686                 | 184,830             |
| 2030                              | 231,799                 | 179,312             |
| 2031 - 2035                       | 1,352,376               | 802,610             |
| 2036 - 2040                       | 1,492,801               | 619,385             |
| 2041 - 2045                       | 1,882,741               | 392,683             |
| 2046 - 2050                       | 1,916,322               | 113,116             |
| Totals                            | <u>\$ 7,707,300</u>     | <u>\$ 2,876,751</u> |

**B. Subscription-Based Information Technology Arrangements**

As of June 30, 2025, City had twelve active subscriptions. The subscriptions have payments that range from \$0 to \$31,000 and interest rates that range from 2.1860% to 3.4510%. As of June 30, 2025, the total combined value of the subscription liability is \$221,460, and the total combined value of the short-term subscription liability is \$67,303. The combined value of the right to use asset, as of June 30, 2025 of \$385,203 with accumulated amortization of \$114,491.

| Subscription Type     | Governmental Activities              |                             |
|-----------------------|--------------------------------------|-----------------------------|
|                       | Amount of<br>SBITA Capital<br>Assets | Accumulated<br>Amortization |
| Software as a service | <u>\$ 385,203</u>                    | <u>\$ 114,491</u>           |

**CITY OF IRVINDALE, CALIFORNIA**  
**Notes to the Basic Financial Statements**  
**For the Year Ended June 30, 2025**

**NOTE 4 - LEASES AND SUBSCRIPTION-BASED TECHNOLOGY ARRANGEMENTS (CONTINUED)**

The future principal and interest subscription payments as of June 30, 2025, were as follows:

| Fiscal Year<br>Ending<br>June 30, | Governmental Activities |                  |
|-----------------------------------|-------------------------|------------------|
|                                   | Principal               | Interest         |
| 2026                              | \$ 67,303               | \$ 6,662         |
| 2027                              | 69,938                  | 4,636            |
| 2028                              | 53,183                  | 2,528            |
| 2029                              | 31,036                  | 895              |
| Totals                            | <u>\$ 221,460</u>       | <u>\$ 14,721</u> |

**NOTE 5 - INTERFUND RECEIVABLE, PAYABLE, AND TRANSFER**

The composition of interfund balances as of June 30, 2025, is as follows:

**A. Due To/From Other Funds**

| Due to Other Funds          | Due From Other<br>Funds |
|-----------------------------|-------------------------|
|                             | General Fund            |
| Nonmajor governmental funds | <u>\$ 28,025</u>        |

**B. Interfund Transfers**

| Transfers In                | Transfers Out       |                       |                                   | Total               |
|-----------------------------|---------------------|-----------------------|-----------------------------------|---------------------|
|                             | General Fund        | Mining Impact<br>Fund | Nonmajor<br>Governmental<br>Funds |                     |
| General Fund                | \$ -                | \$ -                  | \$ 1,726,036                      | \$ 1,726,036        |
| Capital Projects            | 3,027,250           | 618,893               | 1,698,915                         | 5,345,058           |
| Nonmajor Governmental Funds | -                   | 8,826                 | -                                 | 8,826               |
| Total                       | <u>\$ 3,027,250</u> | <u>\$ 627,719</u>     | <u>\$ 3,424,951</u>               | <u>\$ 7,079,920</u> |

The Mining Impact Fund transferred \$8,826 to the Reclamation Nonmajor Governmental Fund for reclamation authority meetings and \$618,893 to the Capital Projects Fund to fund various capital projects. The General Fund transferred \$3,027,250 to the Capital Projects Fund to fund various capital projects. The \$1,698,915 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 \$1,726,036 to the General Fund as the Reclamation Fund was created for tracking such royalty receipts.

**CITY OF IRWINDALE, CALIFORNIA**  
**Notes to the Basic Financial Statements**  
**For the Year Ended June 30, 2025**

**NOTE 6 - CAPITAL ASSETS**

Capital assets activity for the year ended June 30, 2025, was as follows:

|                                                           | Beginning<br>Balance | Additions           | Deletions   | Transfers   | Ending<br>Balance    |
|-----------------------------------------------------------|----------------------|---------------------|-------------|-------------|----------------------|
| Capital assets, not being depreciated/amortized:          |                      |                     |             |             |                      |
| Land                                                      | \$ 3,112,220         | \$ -                | \$ -        | \$ -        | \$ 3,112,220         |
| Construction-in-progress                                  | 11,969,702           | 5,485,894           | -           | (3,682,894) | 13,772,702           |
| Total Capital Assets,<br>Not Being Depreciated/Amortized  | 15,081,922           | 5,485,894           | -           | (3,682,894) | 16,884,922           |
| Capital assets, being depreciated/amortized:              |                      |                     |             |             |                      |
| Buildings and improvements                                | 16,470,936           | 1,503,017           | -           | 3,339,596   | 21,313,549           |
| Furniture, fixtures and equipment                         | 6,971,237            | 1,491,865           | (139,256)   | -           | 8,323,846            |
| Lease asset:                                              |                      |                     |             |             |                      |
| Buildings                                                 | -                    | 91,646              | -           | -           | 91,646               |
| Subscription asset:                                       |                      |                     |             |             |                      |
| Software as a service                                     | 214,580              | 189,741             | (19,118)    | -           | 385,203              |
| Infrastructure                                            | 68,282,819           | -                   | -           | 343,298     | 68,626,117           |
| Total Capital Assets,<br>Being Depreciated/Amortized      | 91,939,572           | 3,276,269           | (158,374)   | 3,682,894   | 98,740,361           |
| Less accumulated depreciation/amortization:               |                      |                     |             |             |                      |
| Buildings and improvements                                | 10,117,562           | 755,380             | -           | -           | 10,872,942           |
| Furniture, fixtures and equipment                         | 5,496,401            | 519,876             | (139,256)   | -           | 5,877,021            |
| Lease asset:                                              |                      |                     |             |             |                      |
| Buildings                                                 | -                    | 16,140              | -           | -           | 16,140               |
| Subscription asset:                                       |                      |                     |             |             |                      |
| Software as a service                                     | 61,807               | 71,802              | (19,118)    | -           | 114,491              |
| Infrastructure                                            | 34,199,263           | 1,246,625           | -           | -           | 35,445,888           |
| Total Accumulated<br>Depreciation/Amortization            | 49,875,033           | 2,609,823           | (158,374)   | -           | 52,326,482           |
| Total Capital Assets,<br>Being Depreciated/Amortized, Net | 42,064,539           | 666,446             | -           | 3,682,894   | 46,413,879           |
| Governmental Activities<br>Capital Assets, Net            | <u>\$ 57,146,461</u> | <u>\$ 6,152,340</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 63,298,801</u> |

Depreciation/amortization expense was charged to functions/programs of the primary government as follows:

|                                         |                     |
|-----------------------------------------|---------------------|
| Governmental Activities:                |                     |
| General government                      | \$ 404,519          |
| Public safety                           | 189,420             |
| Parks and recreation                    | 638,227             |
| Public works                            | 125,111             |
| Housing Authority - Fund 12             | 1,252,546           |
| Total Depreciation/Amortization Expense | <u>\$ 2,609,823</u> |

**CITY OF IRWINDALE, CALIFORNIA**  
**Notes to the Basic Financial Statements**  
**For the Year Ended June 30, 2025**

**NOTE 7 - LONG-TERM LIABILITIES**

The following is a schedule of changes in governmental activities long-term debt for fiscal year ended June 30, 2025.

|                             | Outstanding<br>July 1, 2024 | Additions         | Deletions        | Outstanding<br>June 30, 2025 | Due Within<br>One Year |
|-----------------------------|-----------------------------|-------------------|------------------|------------------------------|------------------------|
| Lease liability             | \$ -                        | \$ 91,646         | \$ 15,030        | \$ 76,616                    | \$ 18,143              |
| Subscription liability      | 131,506                     | 163,143           | 73,189           | 221,460                      | 67,303                 |
| Total long-term liabilities | <u>\$ 131,506</u>           | <u>\$ 254,789</u> | <u>\$ 88,219</u> | <u>\$ 298,076</u>            | <u>\$ 85,446</u>       |

**NOTE 8 - COMPENSATED ABSENCES**

The City's policies relating to compensated absences are described in Note 1 of the Notes to the 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 the fiscal year ended June 30, 2025.

|                         | Outstanding<br>July 1, 2024, as<br>restated | Net change*      | Outstanding<br>June 30, 2025 | Due Within One<br>Year |
|-------------------------|---------------------------------------------|------------------|------------------------------|------------------------|
| Governmental Activities | <u>\$ 2,124,127</u>                         | <u>\$ 36,461</u> | <u>\$ 2,160,588</u>          | <u>\$ 942,467</u>      |

\*Compensated absences is presented as a net change in accordance with the requirements of GASB 101, Compensated Absences.

**NOTE 9 - CITY EMPLOYEES RETIREMENT PLAN - PENSION PLANS**

|                     | Net Pension<br>Liability | Deferred<br>Outflows<br>of Resources | Deferred<br>Inflows<br>of Resources | Pension<br>Expense  |
|---------------------|--------------------------|--------------------------------------|-------------------------------------|---------------------|
| CalPERS:            |                          |                                      |                                     |                     |
| Miscellaneous Plan  | \$ (4,147,770)           | \$ 3,649,265                         | \$ (1,908,691)                      | \$ 2,668,662        |
| Safety Plan         | (5,477,431)              | 3,285,600                            | (1,512,868)                         | 2,547,605           |
| PARS                | <u>(2,409,789)</u>       | <u>534,764</u>                       | <u>(292,095)</u>                    | <u>(261,158)</u>    |
| Total pension plans | <u>\$ (12,034,990)</u>   | <u>\$ 7,469,629</u>                  | <u>\$ (3,713,654)</u>               | <u>\$ 4,955,109</u> |

**NOTE 9 - CITY EMPLOYEES RETIREMENT PLAN - PENSION PLANS (CONTINUED)**

**A. California Public Employees' Retirement Plan (CalPERS)**

**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.

Below is a summary of the plan provisions and benefits in effect at June 30, 2025, for which the City has contracted:

| Major Benefit Options                                | Miscellaneous *         | Miscellaneous Tier II *                                | Miscellaneous PEPRA        | Safety *                | Safety Tier II *                                       | Safety PEPRA               |
|------------------------------------------------------|-------------------------|--------------------------------------------------------|----------------------------|-------------------------|--------------------------------------------------------|----------------------------|
| Hire Date                                            | Prior to<br>Jan 1, 2011 | After January 1, 2011<br>and before January 1,<br>2013 | On or after<br>Jan 1, 2013 | Prior to<br>Jan 1, 2011 | After January 1, 2011<br>and before January<br>1, 2013 | On or after<br>Jan 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<br>eligible compensation | 1.426% to 2.418%        | 1.426% to 2.418%                                       | 1.0% to 2.5                | 3.000%                  | 3.000%                                                 | 1.426% to 2.0%             |
| Required employer contribution rates                 | 13.360%                 | 12.670%                                                | 8.180%                     | 29.300%                 | 27.840%                                                | 14.720%                    |
| Required employee contribution rates                 | 6.930%                  | 6.930%                                                 | 8.250%                     | 8.990%                  | 8.990%                                                 | 14.500%                    |

\* Closed to new entrants

**NOTE 9 - CITY EMPLOYEES RETIREMENT PLAN - PENSION PLANS (CONTINUED)**

***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, 2025, the contributions that were recognized as a reduction to the net pension liability were \$791,478 and \$963,649 for the Miscellaneous Plan and Safety Plan, respectively.

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

As of June 30, 2025, the City reported net pension liability of \$4,147,770 and \$5,477,431 for the Miscellaneous Plan and Safety Plan, respectively, for its proportionate share of the cost sharing plan.

The City's net pension liability for the Plan is measured as its proportionate share of the net pension liability of the Plan. The net pension liability of the Plan is measured as of June 30, 2024, 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, 2024, rolled forward to June 30, 2025, 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, 2023 and 2024, was as follows:

|                              | Miscellaneous | Safety     |
|------------------------------|---------------|------------|
| Proportion - June 30, 2023   | 0.03502 %     | 0.05293 %  |
| Proportion - June 30, 2024   | 0.03420 %     | 0.05234 %  |
| Change - Increase (Decrease) | (0.00081)%    | (0.00059)% |

For the year ended June 30, 2025, the City recognized pension expense of \$2,668,250 and \$2,547,605 for the Miscellaneous and Safety Plans, respectively.

**CITY OF IRVINDALE, CALIFORNIA**  
**Notes to the Basic Financial Statements**  
**For the Year Ended June 30, 2025**

**NOTE 9 - CITY EMPLOYEES RETIREMENT PLAN - PENSION PLANS (CONTINUED)**

At June 30, 2025, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

|                                                                                   | Miscellaneous                  |                               | Safety                         |                               | Total                          |                               |
|-----------------------------------------------------------------------------------|--------------------------------|-------------------------------|--------------------------------|-------------------------------|--------------------------------|-------------------------------|
|                                                                                   | Deferred Outflows of Resources | Deferred Inflows of Resources | Deferred Outflows of Resources | Deferred Inflows of Resources | Deferred Outflows of Resources | Deferred Inflows of Resources |
| Pension contributions subsequent to measurement date                              | \$ 791,478                     | \$ -                          | \$ 963,649                     | \$ -                          | \$ 1,755,127                   | \$ -                          |
| Changes in assumptions                                                            | 106,606                        | -                             | 134,953                        | -                             | 241,559                        | -                             |
| Differences between expected and actual experiences                               | 358,613                        | (13,993)                      | 447,004                        | (14,534)                      | 805,617                        | (28,527)                      |
| Net differences between projected and actual earnings on pension plan investments | 238,782                        | -                             | 264,754                        | -                             | 503,536                        | -                             |
| Differences in proportionate share of contribution                                | -                              | (1,894,698)                   | -                              | (1,498,334)                   | -                              | (3,393,032)                   |
| Adjustment due to differences in proportions                                      | 2,153,786                      | -                             | 1,475,240                      | -                             | 3,629,026                      | -                             |
| Total                                                                             | <u>\$ 3,649,265</u>            | <u>\$ (1,908,691)</u>         | <u>\$ 3,285,600</u>            | <u>\$ (1,512,868)</u>         | <u>\$ 6,934,865</u>            | <u>\$ (3,421,559)</u>         |

Amounts of \$791,478 and \$963,649 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, 2026.

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 | Miscellaneous                             | Safety                                    | Total                                     |
|--------------------------|-------------------------------------------|-------------------------------------------|-------------------------------------------|
| June 30                  | Deferred Outflows/ (Inflows) of Resources | Deferred Outflows/ (Inflows) of Resources | Deferred Outflows/ (Inflows) of Resources |
| 2025                     | \$ 898,410                                | \$ 589,276                                | \$ 1,487,686                              |
| 2026                     | 233,872                                   | 393,828                                   | 627,700                                   |
| 2027                     | (101,358)                                 | (83,434)                                  | (184,792)                                 |
| 2028                     | (81,828)                                  | (90,587)                                  | (172,415)                                 |
|                          | <u>\$ 949,096</u>                         | <u>\$ 809,083</u>                         | <u>\$ 1,758,179</u>                       |

**NOTE 9 - CITY EMPLOYEES RETIREMENT PLAN - PENSION PLANS (CONTINUED)**

***Actuarial Methods and Assumptions Used to Determine Total Pension Liability***

The June 30, 2023, valuation was rolled forward to determine the June 30, 2024 total pension liability, based on the following actuarial methods and assumptions:

|                                  |                                                                                                         |
|----------------------------------|---------------------------------------------------------------------------------------------------------|
| Valuation Date                   | June 30, 2023                                                                                           |
| Measurement Date                 | June 30, 2024                                                                                           |
| Actuarial Cost Method            | Entry Age Normal Cost Method                                                                            |
| Actuarial Assumptions            |                                                                                                         |
| Discount Rate                    | 6.90%                                                                                                   |
| Inflation                        | 2.30%                                                                                                   |
| Projected Salary Increases       | Varies by Entry Age and Service                                                                         |
| Mortality Rate Table (1)         | Derived using CalPERS' Membership Data for all Funds                                                    |
| Post Retirement Benefit Increase | Contract COLA up to 2.30% until Purchasing Power Protection Allowance Floor on Purchasing Power applies |

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

***Discount Rate***

The discount rate used to measure the total pension liability was 6.90%. 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 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.

***Long-term Expected Rate of Return***

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.



**NOTE 9 - CITY EMPLOYEES RETIREMENT PLAN - PENSION PLANS (CONTINUED)**

The expected real rates of return by asset class are as followed:

| Asset Class                    | Assumed<br>Asset<br>Allocation | Real Return<br>Years 1-10 <sup>1, 2</sup> |
|--------------------------------|--------------------------------|-------------------------------------------|
| Global equity-cap-weighted     | 30.00 %                        | 4.54 %                                    |
| Global equity-non-cap-weighted | 12.00 %                        | 3.84 %                                    |
| Private equity                 | 13.00 %                        | 7.28 %                                    |
| Treasury                       | 5.00 %                         | 0.27 %                                    |
| Mortgage-backed securities     | 5.00 %                         | 0.50 %                                    |
| Investment grade corporates    | 10.00 %                        | 1.56 %                                    |
| High yield                     | 5.00 %                         | 2.27 %                                    |
| Emerging market debt           | 5.00 %                         | 2.48 %                                    |
| Private debt                   | 5.00 %                         | 3.57 %                                    |
| Real assets                    | 15.00 %                        | 3.21 %                                    |
| Leverage                       | (5.00)%                        | (0.59)%                                   |

<sup>1</sup> An expected inflation of 2.30% used for this period.

<sup>2</sup> Figures are based on the 2021 Asset Liability Management study

***Sensitivity of the Net Pension Liability/(Asset) 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/(asset) would be if it were calculated using a discount rate that is 1% point lower (5.90 percent) or 1% point higher (7.90 percent) than the current rate:

| Plan's Net Pension<br>Liability/(Assets) | Discount Rate - 1%<br>(5.9)% | Current Discount Rate<br>(6.9)% | Discount Rate +1%<br>(7.9)% |
|------------------------------------------|------------------------------|---------------------------------|-----------------------------|
| Miscellaneous                            | \$ 11,856,210                | \$ (4,147,770)                  | \$ (2,197,411)              |
| Safety                                   | 13,177,348                   | (5,477,431)                     | (820,019)                   |
| Total                                    | <u>\$ 25,033,558</u>         | <u>\$ (9,625,201)</u>           | <u>\$ (3,017,430)</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 - CITY EMPLOYEES RETIREMENT PLAN - PENSION PLANS (CONTINUED)**

**B. Retirement Enhancement Plan - PARS - Public Agency Retirement System**

***Plan Descriptions***

The City established the PARS Retirement Enhancement Plan (PARS) for its miscellaneous employees to supplement PERS retirement benefits. PARS is a 401(a) tax-qualified agent multiple-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, 2025, (the measurement date), the employer's contribution rate is 26.55% 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.

***Employees Covered***

As of the June 30, 2024 measurement date, the following employees were covered by the benefit terms under the plan:

|                                      |           |
|--------------------------------------|-----------|
| Active                               | 27        |
| Terminated vested and other inactive | 4         |
| Retirees and beneficiaries           | 35        |
| Total                                | <u>66</u> |

**NOTE 9 - CITY EMPLOYEES RETIREMENT PLAN - PENSION PLANS (CONTINUED)**

***Actuarial Methods and Assumptions Used to Determine Total Pension Liability***

For the measurement period ended June 30, 2025 (the measurement date), the total pension liability was determined by rolling forward the June 30, 2024 actuarial valuation. The fiscal year June 30, 2024 and the June 30, 2025 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                                 | 2.30%                                                                                                                                                 |
| 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 Beneficiaries | Salary limits under ICR 401(a)(17)<br>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, 2025.

**CITY OF IRVINDALE, CALIFORNIA**  
**Notes to the Basic Financial Statements**  
**For the Year Ended June 30, 2025**

**NOTE 9 - CITY EMPLOYEES RETIREMENT PLAN - PENSION PLANS (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             | 3.45%             | 0.83%                                             | 0.80%                                            |
| US Corporate Bonds                     | Bloomberg Barclays           | 34.48%            | 2.91%                                             | 2.65%                                            |
| US High Yield Bonds                    | Bloomberg US Govt/Credit 1-3 | 2.96%             | 4.03%                                             | 3.48%                                            |
| US Large Cap Equity                    | ICE BofA US High Yield       | 33.69%            | 5.39%                                             | 3.78%                                            |
| US Small Cap Equity                    | Russell 100                  | 1.77%             | 6.80%                                             | 4.22%                                            |
| Foreign Developed Equity               | Russell Mid Cap              | 13.30%            | 6.61%                                             | 4.79%                                            |
| Emerging Market Equities               | Russell 2000                 | 4.43%             | 8.78%                                             | 5.73%                                            |
| US REITs                               | MSCI EAFE NR                 | 2.96%             | 6.71%                                             | 4.46%                                            |
| Infrastructure - Public                | MSCI EM NR USD               | 2.96%             | 5.68%                                             | 4.18%                                            |
| Assumed Inflation - Mean               |                              |                   | 2.28%                                             | 2.28%                                            |
| Assumed Inflation - Standard Deviation |                              |                   | 1.45%                                             | 1.47%                                            |
| Portfolio Real Mean Return             |                              |                   | 4.72%                                             | 3.99%                                            |
| Portfolio Nominal Mean Return          |                              |                   | 7.00%                                             | 6.39%                                            |
| Portfolio Standard Deviation           |                              |                   |                                                   | 11.74%                                           |
| 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.

**NOTE 9 - CITY EMPLOYEES RETIREMENT PLAN - PENSION PLANS (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<br>Liability<br>(a) | Plan Fiduciary<br>Net Position<br>(b) | Net Pension<br>Liability/(Asset)<br>(c) = (a) - (b) |
| Balance at June 30, 2024                          | \$ 13,230,602                     | \$ 10,457,093                         | \$ 2,773,509                                        |
| Changes recognized for the<br>measurement period: |                                   |                                       |                                                     |
| Service Cost                                      | 156,192                           | -                                     | 156,192                                             |
| Interest on Total Pension Liability               | 888,545                           | -                                     | 888,545                                             |
| Effect of Plan Changes                            |                                   |                                       |                                                     |
| Effect of Economic/Demographic Gains or Losses    | 314,977                           | -                                     | 314,977                                             |
| Effect of Assumptions Changes or Inputs           | 140,561                           | -                                     | 140,561                                             |
| Benefit Payments                                  | (739,535)                         | (739,535)                             | -                                                   |
| Employer Contributions                            | -                                 | 775,306                               | (775,306)                                           |
| Member Contributions                              | -                                 | 59,419                                | (59,419)                                            |
| Net Investment Income                             | -                                 | 1,047,954                             | (1,047,954)                                         |
| Administrative Expenses                           | -                                 | (18,684)                              | 18,684                                              |
| Net changes during 2024-25                        | 760,740                           | 1,124,460                             | (363,720)                                           |
| Balance at June 30, 2025                          | \$ 13,991,342                     | \$ 11,581,553                         | \$ 2,409,789                                        |

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 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<br>-1%<br>(5.75%) | Current<br>Discount Rate<br>(6.75%) | Discount Rate<br>+1%<br>(7.75%) |
|-------------------------|---------------------------------|-------------------------------------|---------------------------------|
| Total Pension Liability | \$ 15,742,937                   | \$ 13,991,342                       | \$ 12,529,087                   |
| Fiduciary Net Position  | 11,581,553                      | 11,581,553                          | 11,581,553                      |
| Net Pension Liability   | \$ 4,161,384                    | \$ 2,409,789                        | \$ 947,534                      |

As of the start of the measurement period, July 1, 2024, the net pension liability was \$2,773,509. For the measurement period ending June 30, 2025, the City recorded pension revenue of \$(261,158) for the Plan. As of the measurement date of June 30, 2025, the net pension liability is \$2,409,789.

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.

**CITY OF IRWINDALE, CALIFORNIA**  
**Notes to the Basic Financial Statements**  
**For the Year Ended June 30, 2025**

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**NOTE 9 - CITY EMPLOYEES RETIREMENT PLAN - PENSION PLANS (CONTINUED)**

As of June 30, 2025, the City has deferred outflows and deferred inflows of resources related to pensions as follows:

|                                                      | Deferred<br>Outflows of<br>Resources | Deferred<br>Inflows of<br>Resources |
|------------------------------------------------------|--------------------------------------|-------------------------------------|
| Differences between expected and actual experience   | \$ 433,248                           | \$ -                                |
| Changes of assumptions                               | 101,516                              | (39,123)                            |
| Net difference between projected and actual earnings | -                                    | (252,972)                           |
| Total                                                | <u>\$ 534,764</u>                    | <u>\$ (292,095)</u>                 |

Amounts reported as deferred outflows of resources related to pensions will be recognized in future pension expense as follows:

| Measurement Period<br>Ended June 30, | Deferred<br>Outflows<br>(Inflows) of<br>Resources |
|--------------------------------------|---------------------------------------------------|
| 2026                                 | \$ 427,433                                        |
| 2027                                 | (17,338)                                          |
| 2028                                 | (99,514)                                          |
| 2029                                 | (67,912)                                          |
|                                      | <u>\$ 242,669</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.

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, 2024, the City's cash contributions were \$903,752 in total payments, which were recognized as a reduction to the OPEB liability.

***Employees Covered***

As of the June 30, 2023, actuarial valuation, the following current and former employees were covered by the benefit terms under the plan:

|                                                                  |     |
|------------------------------------------------------------------|-----|
| Active                                                           | 106 |
| Inactive employees or beneficiaries currently receiving benefits | 83  |
| Total                                                            | 189 |

***Net OPEB Liability***

The results of the June 30, 2023 valuation was 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          | 2.75% per year                                            |
| Investment Rate of Return | 6.44%, net of expenses                                    |
| Mortality Rate            | 2021 CalPERS Active Mortality for Miscellaneous Employees |
| Pre-Retirement Turnover   | 2021 CalPERS Turnover                                     |
| Healthcare Trend Rate     | 4.00% per year                                            |

**CITY OF IRVINDALE, CALIFORNIA**  
**Notes to the Basic Financial Statements**  
**For the Year Ended June 30, 2025**

**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                                   | 49.000 %                | 7.250 %              |
| All Fixed Income                               | 23.000 %                | 4.250 %              |
| Real Estate Investment Trusts                  | 20.000 %                | 7.250 %              |
| All Commodities                                | 3.000 %                 | 7.250 %              |
| Treasury Inflation Protected Securities (TIPS) | 5.000 %                 | 3.000 %              |
| Total                                          | 100.000 %               |                      |

**Discount Rate**

The discount rate used to measure the total OPEB liability was 6.75 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:

|                                                       | Total OPEB Liability<br>(a) | Plan Fiduciary Net Position<br>(b) | Net OPEB Liability/(Asset)<br>(c) = (a) - (b) |
|-------------------------------------------------------|-----------------------------|------------------------------------|-----------------------------------------------|
| Balance at June 30, 2024 (measurement date 6/30/2023) | \$ 24,413,187               | \$ 6,454,510                       | \$ 17,958,677                                 |
| Changes recognized for the measurement period:        |                             |                                    |                                               |
| Service cost                                          | 543,496                     | -                                  | 543,496                                       |
| Interest                                              | 1,555,306                   | 713,791                            | 841,515                                       |
| Changes of assumptions                                | (1,416,004)                 | -                                  | (1,416,004)                                   |
| Contributions to trust-employer                       | -                           | 1,663,448                          | (1,663,448)                                   |
| Benefit payments                                      | (1,068,448)                 | (1,068,448)                        | -                                             |
| Administrative expense                                | -                           | (2,114)                            | 2,114                                         |
| Net changes during 2024-25                            | (385,650)                   | 1,306,677                          | (1,692,327)                                   |
| Balance at June 30, 2025 (measurement date 6/30/2024) | \$ 24,027,537               | \$ 7,761,187                       | \$ 16,266,350                                 |

The net OPEB liabilities for the City's pension plan have been liquidated by funding from the General Fund.



**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, 2024:

|                    | 1% Percent<br>(5.75%) | Current<br>Discount Rate<br>(6.75%) | 1% Percent<br>(7.75%) |
|--------------------|-----------------------|-------------------------------------|-----------------------|
| Net OPEB Liability | <u>\$ 19,461,019</u>  | <u>\$ 16,266,350</u>                | <u>\$ 13,610,338</u>  |

***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, 2024:

|                    | 1% Decrease          | Current<br>Heathcare<br>Cost Trend Rates | 1% Increase          |
|--------------------|----------------------|------------------------------------------|----------------------|
| Net OPEB Liability | <u>\$ 13,013,379</u> | <u>\$ 16,266,350</u>                     | <u>\$ 20,115,331</u> |

***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, 2025, the City recognized OPEB expense of \$2,367,674.

Amounts of \$997,662 are 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, 2026. Amounts reported as deferred inflows and outflows of resources related to OPEB will be recognized in future OPEB expenses as follows:

**CITY OF IRVINDALE, CALIFORNIA**  
**Notes to the Basic Financial Statements**  
**For the Year Ended June 30, 2025**

**NOTE 10 - OTHER POST-EMPLOYMENT EMPLOYEE BENEFITS (CONTINUED)**

|                                                              | Deferred Outflows<br>of Resources | Deferred Inflows<br>of Resources |
|--------------------------------------------------------------|-----------------------------------|----------------------------------|
| Contributions subsequent to the measurement date             | \$ 997,662                        | \$ -                             |
| Changes of assumptions                                       | 1,745,726                         | (1,219,336)                      |
| Differences between expected and actual experience           | 1,544,380                         | (66,779)                         |
| Net difference between projected and actual return on assets | 132,990                           | -                                |
| Total                                                        | <u>\$ 4,420,758</u>               | <u>\$ (1,286,115)</u>            |

| Fiscal year ended June 30, | Deferred<br>Outflows/(Inflows)<br>of Resources |
|----------------------------|------------------------------------------------|
| 2026                       | \$ 687,151                                     |
| 2027                       | 876,554                                        |
| 2028                       | 369,020                                        |
| 2029                       | 204,926                                        |
| 2030                       | 164,667                                        |
| Thereafter                 | (165,337)                                      |
| Total                      | <u>\$ 2,136,981</u>                            |

**NOTE 11 - RISK MANAGEMENT**

**A. Description of Self-Insurance Pool Pursuant to Joint Powers Agreement**

The City is a member of the California Joint Powers Insurance Authority (Authority). The Authority is composed of 124 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**

Risk Pool Membership

The City is a member of the California Joint Powers Insurance Authority (Authority). The Authority is composed of 126 California public entities and is organized under a joint powers agreement pursuant to California Government Code §6500 et seq. The Authority arranges and administers programs for the pooling of self-insured losses, purchases excess insurance and reinsurance, and arranges 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 Authority's Board of Directors. The Board operates through a nine-member Executive Committee.

**NOTE 11 - RISK MANAGEMENT (CONTINUED)**

Excess Liability Program

Liability coverage includes auto liability, employment practices liability, public officials' errors and omissions, bodily injury, personal injury, third party property damage, advertising injury, and employee benefit administration liability. The City has a retained limit of \$150,000 per occurrence. The overall coverage limit for each member, including all layers of coverage, is \$50 million per occurrence. The coverage structure is composed of a combination of pooled self-insurance, reinsurance, and excess insurance. Additional information concerning the coverage structure is available on the Authority's website: <https://cjpia.org/coverage/risk-sharing-pools/>.

Primary Workers' Compensation Program

For 2023-24 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 through reinsurance policies, and Employer's Liability losses from \$5 million to \$10 million are pooled among members.

**C. Purchased Insurance**

The City also participates in the following coverage programs provided by the Authority:

(A) All-Risk Property Protection Program. This insurance protection is underwritten by several insurance companies. The City's property is currently insured according to a schedule of covered property submitted by the City to the Authority. The total insured value of scheduled City property is \$51,750,522. There is a \$10,000 deductible per occurrence except for non-emergency vehicle insurance which has a \$2,500 deductible.

(B) Earthquake and Flood Insurance. This coverage is part of the Property Protection Program. The City has total insured values of \$43,731,311 scheduled for coverage under this program. There is a deductible of 5% per unit of value with a minimum deductible of \$100,000.

(C) Pollution Legal Liability Insurance Program. The policy covers sudden and gradual pollution of scheduled property, streets, and storm drains owned by the City. Coverage is on a claims-made basis. There is a \$250,000 deductible. The Authority has an aggregate limit of \$20 million.

(D) Crime Insurance Program. Formerly called Blanket Fidelity Bond, this policy covers faithful performance, depositor's forgery, theft of money and securities, and computer fraud related to the transfer of money. The policy limit is \$1,000,000, and the deductible is \$2,500.

**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 2023-24.

**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 that previously had reported a redevelopment agency within the reporting entity of the City as a blended component unit.

**NOTE 12 - SUCCESSOR AGENCY TRUST FOR ASSETS OF FORMER REDEVELOPMENT AGENCY  
(CONTINUED)**

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 | \$ 7,500,314                |
| Cash and investments with fiscal agent    | <u>3,805,336</u>            |
| Total cash and investments                | <u><u>\$ 11,305,650</u></u> |

**CITY OF IRVINDALE, CALIFORNIA**  
**Notes to the Basic Financial Statements**  
**For the Year Ended June 30, 2025**

**NOTE 12 - SUCCESSOR AGENCY TRUST FOR ASSETS OF FORMER REDEVELOPMENT AGENCY**  
**(CONTINUED)**

**B. Long-term Debt**

Long-term debt activity for the year ended June 30, 2025, was as follows:

|                                   | Balance<br>July 1, 2024 | Additions   | Deletions                 | Balance<br>June 30, 2025 | Due Within<br>One Year |
|-----------------------------------|-------------------------|-------------|---------------------------|--------------------------|------------------------|
| Public Offerings:                 |                         |             |                           |                          |                        |
| Tax Allocation Bonds:             |                         |             |                           |                          |                        |
| 2005 Tax Allocation Housing       |                         |             |                           |                          |                        |
| Parity Bonds                      | \$ 4,940,000            | \$ -        | \$ 1,455,000              | \$ 3,485,000             | \$ 1,535,000           |
| 2006 Tax Allocation Refunding     |                         |             |                           |                          |                        |
| Parity Bonds                      | 8,390,000               | -           | 3,225,000                 | 5,165,000                | 3,410,000              |
| Allocation Refunding Bonds        | 4,120,000               | -           | 1,285,000                 | 2,835,000                | 2,835,000              |
| 2014 Tax Allocation Refunding     |                         |             |                           |                          |                        |
| Parity Bonds                      | 1,595,000               | -           | 785,000                   | 810,000                  | 810,000                |
| 2014 Taxable Housing Tax          |                         |             |                           |                          |                        |
| Allocation Refunding Parity Bonds | 570,000                 | -           | 275,000                   | 295,000                  | 295,000                |
| Totals                            | <u>\$ 19,615,000</u>    | <u>\$ -</u> | <u>\$ 7,025,000</u>       | 12,590,000               | <u>\$ 8,885,000</u>    |
|                                   |                         |             | Unamortized bond premium  | 154,487                  |                        |
|                                   |                         |             | Unamortized bond discount | (1,146)                  |                        |
|                                   |                         |             |                           | <u>\$ 12,743,341</u>     |                        |

**Tax Allocation Bonds**

A description of individual issues of bonds outstanding at June 30, 2025, was as 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 August 1 and February 1. The outstanding balance as of June 30, 2025, is \$3,485,000.

The annual requirements to amortize the outstanding bond indebtedness, including interest, are as follows:

| Year Ending<br>June 30, | 2005 Taxable Housing Tax<br>Allocation Parity Bonds |                   |
|-------------------------|-----------------------------------------------------|-------------------|
|                         | Principal                                           | Interest          |
| 2026                    | \$ 1,535,000                                        | \$ 150,278        |
| 2027                    | 1,950,000                                           | 53,918            |
| Totals                  | <u>\$ 3,485,000</u>                                 | <u>\$ 204,196</u> |

**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 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, 2025 was \$5,165,000.

The annual requirements to amortize the outstanding bond indebtedness as of June 30, 2025, including interest, are as follows:

| Year Ending<br>June 30, | 2006 Tax Allocation Refunding<br>Parity Bonds |                   |
|-------------------------|-----------------------------------------------|-------------------|
|                         | Principal                                     | Interest          |
| 2026                    | \$ 3,410,000                                  | \$ 253,744        |
| 2027                    | 1,755,000                                     | 51,334            |
| Totals                  | <u>\$ 5,165,000</u>                           | <u>\$ 305,078</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, 2025, was \$2,835,000.

**CITY OF IRVINDALE, CALIFORNIA**  
**Notes to the Basic Financial Statements**  
**For the Year Ended June 30, 2025**

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**NOTE 12 - SUCCESSOR AGENCY TRUST FOR ASSETS OF FORMER REDEVELOPMENT AGENCY  
(CONTINUED)**

The annual requirements to amortize the outstanding bond indebtedness, including interest, are as follows:

| Year Ending<br>June 30, | 2006 Subordinate Lien Tax<br>Allocation Refunding Bonds |                   |
|-------------------------|---------------------------------------------------------|-------------------|
|                         | Principal                                               | Interest          |
| 2026                    | \$ 2,835,000                                            | \$ 118,525        |
| Totals                  | <u>\$ 2,835,000</u>                                     | <u>\$ 118,525</u> |

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, 2025, was \$810,000.

The annual requirements to amortize the outstanding bond indebtedness, including interest, are as follows:

| Year Ending<br>June 30, | 2014 Tax Allocation Refunding<br>Parity Bonds |                  |
|-------------------------|-----------------------------------------------|------------------|
|                         | Principal                                     | Interest         |
| 2026                    | \$ 810,000                                    | \$ 12,150        |
| Totals                  | <u>\$ 810,000</u>                             | <u>\$ 12,150</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.

**NOTE 12 - SUCCESSOR AGENCY TRUST FOR ASSETS OF FORMER REDEVELOPMENT AGENCY  
(CONTINUED)**

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 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, 2025, was \$295,000.

The annual requirements to amortize the outstanding bond indebtedness, including interest, are as follows:

| Year Ending<br>June 30, | 2014 Taxable Housing Tax<br>Allocation Refunding Parity Bonds |          |
|-------------------------|---------------------------------------------------------------|----------|
|                         | Principal                                                     | Interest |
| 2026                    | \$ 295,000                                                    | \$ 7,191 |
| Totals                  | \$ 295,000                                                    | \$ 7,191 |

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 \$21,188,381 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 \$6,935,764 and the debt service obligation on the bonds was \$7,951,241.

**C. Insurance**

The Successor Agency is covered under the City'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.



**NOTE 13 - RELATED PARTY TRANSACTION**

During fiscal year 2024-2025 the Irwindale Community Foundation received donations in the amount of \$5,000 from Royal Coaches, \$1,000 from SC Fuels, \$20,000 from Rexford Industrial, \$150 from IDR Environmental, \$150 from Charity One Insurance Agency, Inc., \$50 from a resident, and \$250,000 from Huy Fong Foods, Inc. On May 21, 2024, the Foundation's Board approved the Executive Director's recommended \$101,595 reallocation of previously donated funds through Resolution No. ICF 2024-02-037 as follows:

|                                                               |    |                       |
|---------------------------------------------------------------|----|-----------------------|
| Aquatics                                                      | \$ | 19,500                |
| Library                                                       |    | 4,300                 |
| Recreation                                                    |    | 42,860                |
| Senior Center                                                 |    | 34,935                |
| Subtotal                                                      |    | <u>101,595</u>        |
| Agenda Software Fee Reimbursement<br>to the City of Irwindale |    | <u>580</u>            |
| Total                                                         | \$ | <u><u>102,175</u></u> |

Additionally on June 26, 2024, the City Council of the City of Irwindale also approved and accepted the reallocation of \$101,595 previously donated funds to the above program and activities through Resolution No. 2024-27-3504.

**NOTE 14 - CONTINGENCIES**

There are certain claims and lawsuits pending against the City that seek monetary damages. As of June 30, 2025, in the opinion of City management, there was no additional outstanding matters that would have a significant effect on the financial position of the City.

**NOTE 15 - RESTATEMENT OF NET POSITION**

**A. Change in Accounting Principle**

For fiscal year ended June 30, 2025, the City implemented GASB Statement No. 101, Compensated Absences, which updated the recognition and measurement guidance for compensated absences, to align recognition and measurement under a single unified model to better meet the needs of financial statement users; refer to note 1. The effect of the implementation of the change in accounting principle is shown in table below.

|                         | June 30, 2024<br>As Previously<br>Reported | Changes in<br>Accounting<br>Principle | June 30, 2024<br>As Restated |
|-------------------------|--------------------------------------------|---------------------------------------|------------------------------|
| Government-wide         |                                            |                                       |                              |
| Governmental activities | \$ 167,965,794                             | \$ (379,082)                          | \$ 167,586,712               |
| Total government-wide   | <u>\$ 167,965,794</u>                      | <u>\$ (379,082)</u>                   | <u>\$ 167,586,712</u>        |

**NOTE 16 - SUBSEQUENT EVENTS**

The City evaluated subsequent events for recognition and disclosure through January 28, 2026, the date on which these financial statements were available to be issued. Management concluded that no material subsequent events have occurred since June 30, 2025, that required recognition or disclosure in these financial statements.

## **Required Supplementary Information**

**CITY OF IRVINDALE, CALIFORNIA**  
**Schedules of Proportionate Share of Net Pension Liability**  
**As of June 30, for the Last Ten Fiscal Years <sup>(1)</sup>**

| <b>Reporting Date <sup>1</sup><br/>as of June 30,</b> | <b>Proportion of the<br/>Net Pension<br/>Liability</b> | <b>Proportionate<br/>Share of Net<br/>Pension Liability</b> | <b>Covered Payroll</b> | <b>Proportionate Share<br/>of the Net Pension<br/>Liability as a % of<br/>Covered Payroll</b> | <b>Plan's Fiduciary<br/>Net Position as a<br/>% of the Total<br/>Pension Liability</b> |
|-------------------------------------------------------|--------------------------------------------------------|-------------------------------------------------------------|------------------------|-----------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------|
| <b><u>Miscellaneous Plan</u></b>                      |                                                        |                                                             |                        |                                                                                               |                                                                                        |
| 2025                                                  | 0.0342%                                                | \$ 4,147,770                                                | \$ 6,694,804           | 62.0%                                                                                         | 79.9%                                                                                  |
| 2024                                                  | 0.0350%                                                | 4,368,276                                                   | 6,242,919              | 70.0%                                                                                         | 77.4%                                                                                  |
| 2023                                                  | 0.0662%                                                | 3,097,284                                                   | 5,673,204              | 54.6%                                                                                         | 76.7%                                                                                  |
| 2022                                                  | (0.2918)%                                              | (5,540,165)                                                 | 4,918,304              | (112.6)%                                                                                      | 88.3%                                                                                  |
| 2021                                                  | 0.0220%                                                | 926,142                                                     | 5,041,489              | 18.4%                                                                                         | 75.3%                                                                                  |
| 2020                                                  | 0.9522%                                                | 3,813,222                                                   | 4,553,394              | 83.7%                                                                                         | 75.3%                                                                                  |
| 2019                                                  | 0.1579%                                                | 5,950,032                                                   | 4,292,439              | 138.6%                                                                                        | 75.3%                                                                                  |
| 2018                                                  | 0.2452%                                                | 9,666,931                                                   | 3,946,594              | 244.9%                                                                                        | 73.3%                                                                                  |
| 2017                                                  | 0.2365%                                                | 8,216,929                                                   | 3,660,664              | 224.5%                                                                                        | 74.1%                                                                                  |
| 2016                                                  | 0.2186%                                                | 5,996,900                                                   | 3,567,161              | 168.1%                                                                                        | 69.7%                                                                                  |
| <b><u>Safety Plan</u></b>                             |                                                        |                                                             |                        |                                                                                               |                                                                                        |
| 2025                                                  | 0.0523%                                                | \$ 5,477,431                                                | \$ 3,728,501           | 146.9%                                                                                        | 76.7%                                                                                  |
| 2024                                                  | 0.0529%                                                | 5,837,427                                                   | 3,152,778              | 185.2%                                                                                        | 74.9%                                                                                  |
| 2023                                                  | 0.0644%                                                | 4,423,471                                                   | 2,706,167              | 163.5%                                                                                        | 75.5%                                                                                  |
| 2022                                                  | (0.1100)%                                              | (3,859,183)                                                 | 3,177,983              | (121.4)%                                                                                      | 86.6%                                                                                  |
| 2021                                                  | 0.0367%                                                | 2,447,637                                                   | 3,041,816              | 80.5%                                                                                         | 73.1%                                                                                  |
| 2020                                                  | 0.0773%                                                | 4,823,965                                                   | 2,782,130              | 173.4%                                                                                        | 75.3%                                                                                  |
| 2019                                                  | 0.1202%                                                | 7,049,987                                                   | 2,676,103              | 263.4%                                                                                        | 75.3%                                                                                  |
| 2018                                                  | 0.1790%                                                | 10,693,035                                                  | 2,616,364              | 408.7%                                                                                        | 73.3%                                                                                  |
| 2017                                                  | 0.1799%                                                | 9,315,683                                                   | 2,350,221              | 396.4%                                                                                        | 74.1%                                                                                  |
| 2016                                                  | 0.1752%                                                | 7,217,544                                                   | 2,186,973              | 330.0%                                                                                        | 78.3%                                                                                  |

**Notes to Schedule of Proportionate Share of the Net Pension Liability:**

*Benefit Changes:* None

*Changes of Assumptions:* None

<sup>1</sup>The proportions and proportionate share of the net pension liability are measured as of one year behind the reporting date. Refer to notes to basic financial statements.

**CITY OF IRVINDALE, CALIFORNIA**  
**Schedule of Changes in Net Pension Liability and Related Ratios**  
**Retirement Enhancement Plan**  
**As of June 30, for the Last Ten Fiscal Years**

|                                                                                       | <b>2025</b>                | <b>2024</b>                | <b>2023</b>                | <b>2022</b>                |
|---------------------------------------------------------------------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| Measurement Date                                                                      | <u>6/30/2024</u>           | <u>6/30/2023</u>           | <u>6/30/2022</u>           | <u>6/30/2021</u>           |
| <b>TOTAL PENSION LIABILITY</b>                                                        |                            |                            |                            |                            |
| Service cost                                                                          | \$ 156,192                 | \$ 172,162                 | \$ 167,473                 | \$ 194,559                 |
| Interest on total pension liability                                                   | 888,545                    | 858,785                    | 810,800                    | 787,629                    |
| Changes of benefit terms                                                              | 314,977                    | -                          | 511,571                    | -                          |
| Changes of assumptions                                                                | 140,561                    | -                          | (108,162)                  | -                          |
| Benefit payments, including refunds of employee contributions                         | <u>(739,535)</u>           | <u>(690,572)</u>           | <u>(660,885)</u>           | <u>(564,348)</u>           |
| <b>Net change in total pension liability</b>                                          | <b>760,740</b>             | <b>340,375</b>             | <b>720,797</b>             | <b>417,840</b>             |
| Total pension liability-beginning                                                     | <u>13,230,602</u>          | <u>12,890,227</u>          | <u>12,169,430</u>          | <u>11,751,590</u>          |
| <b>Total pension liability-ending (a)</b>                                             | <b><u>13,991,342</u></b>   | <b><u>13,230,602</u></b>   | <b><u>12,890,227</u></b>   | <b><u>12,169,430</u></b>   |
| <b>PLAN FIDUCIARY NET POSITION</b>                                                    |                            |                            |                            |                            |
| Contributions-employer                                                                | 775,306                    | 830,835                    | 677,982                    | 744,770                    |
| Contributions-employee                                                                | 59,419                     | 21,902                     | 23,177                     | 23,593                     |
| Net investment income                                                                 | 1,047,954                  | 1,160,185                  | 711,487                    | (1,339,397)                |
| Benefit payments, including refunds of employee contributions                         | (739,535)                  | (690,572)                  | (660,885)                  | (564,348)                  |
| Administrative expense                                                                | <u>(18,684)</u>            | <u>(17,007)</u>            | <u>(15,921)</u>            | <u>(16,803)</u>            |
| <b>Net change in fiduciary net position</b>                                           | <b>1,124,460</b>           | <b>1,305,343</b>           | <b>735,840</b>             | <b>(1,152,185)</b>         |
| Plan fiduciary net position-beginning                                                 | <u>10,457,093</u>          | <u>9,151,750</u>           | <u>8,415,910</u>           | <u>9,568,095</u>           |
| <b>Plan fiduciary net position-ending (b)</b>                                         | <b><u>11,581,553</u></b>   | <b><u>10,457,093</u></b>   | <b><u>9,151,750</u></b>    | <b><u>8,415,910</u></b>    |
| <b>Net pension liability/(asset) (a) - (b)</b>                                        | <b><u>\$ 2,409,789</u></b> | <b><u>\$ 2,773,509</u></b> | <b><u>\$ 3,738,477</u></b> | <b><u>\$ 3,753,520</u></b> |
| <b>Plan fiduciary net position as a percentage of the total pension liability</b>     | <b>82.8%</b>               | <b>79.0%</b>               | <b>71.0%</b>               | <b>69.2%</b>               |
| Covered-employee payroll                                                              | \$ 2,726,854               | \$ 2,894,008               | \$ 2,843,160               | \$ 2,806,290               |
| <b>Plan net pension liability/(asset) as a percentage of covered-employee payroll</b> | <b>88.4%</b>               | <b>95.8%</b>               | <b>131.5%</b>              | <b>133.8%</b>              |

**Notes to Schedule of Changes in the Net Pension Liability and Related Ratios:**

*Benefit Changes* : None

*Changes of Assumptions* : None

| <b>2021</b>         | <b>2020</b>         | <b>2019</b>         | <b>2018</b>         | <b>2017</b>         | <b>2016</b>         |
|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>6/30/2020</b>    | <b>6/30/2019</b>    | <b>6/30/2018</b>    | <b>6/30/2017</b>    | <b>6/30/2016</b>    | <b>6/30/2015</b>    |
|                     |                     |                     |                     |                     |                     |
| \$ 189,132          | \$ 191,206          | \$ 186,089          | \$ 200,039          | \$ 194,213          | \$ 224,310          |
| 725,646             | 702,559             | 650,863             | 654,683             | 673,221             | 684,249             |
| 537,402             | -                   | 920,946             | -                   | (544,681)           | -                   |
| -                   | -                   | (415,843)           | 408,409             | 192,042             | -                   |
| (515,133)           | (583,078)           | (579,586)           | (691,543)           | (858,176)           | (578,327)           |
| <b>937,047</b>      | <b>310,687</b>      | <b>762,469</b>      | <b>571,588</b>      | <b>(343,381)</b>    | <b>330,232</b>      |
| 10,814,543          | 10,503,856          | 9,741,387           | 9,169,799           | 9,513,180           | 9,182,948           |
| <b>11,751,590</b>   | <b>10,814,543</b>   | <b>10,503,856</b>   | <b>9,741,387</b>    | <b>9,169,799</b>    | <b>9,513,180</b>    |
|                     |                     |                     |                     |                     |                     |
| 555,300             | 559,051             | 488,197             | 546,242             | 248,061             | 524,910             |
| 20,711              | 21,063              | 26,751              | 38,549              | 10,587              | 30,941              |
| 1,970,350           | 183,556             | 477,852             | 522,018             | 757,582             | (60,544)            |
| (515,133)           | (583,078)           | (579,586)           | (691,543)           | (858,176)           | (578,327)           |
| (15,451)            | (14,380)            | (54,670)            | (51,768)            | (26,690)            | (13,193)            |
| <b>2,015,777</b>    | <b>166,212</b>      | <b>358,544</b>      | <b>363,498</b>      | <b>131,364</b>      | <b>(96,213)</b>     |
| 7,552,318           | 7,386,106           | 7,027,562           | 6,664,064           | 6,532,700           | 6,628,913           |
| <b>9,568,095</b>    | <b>7,552,318</b>    | <b>7,386,106</b>    | <b>7,027,562</b>    | <b>6,664,064</b>    | <b>6,532,700</b>    |
|                     |                     |                     |                     |                     |                     |
| <b>\$ 2,183,495</b> | <b>\$ 3,262,225</b> | <b>\$ 3,117,750</b> | <b>\$ 2,713,825</b> | <b>\$ 2,505,735</b> | <b>\$ 2,980,480</b> |
|                     |                     |                     |                     |                     |                     |
| <b>81.4%</b>        | <b>69.8%</b>        | <b>70.3%</b>        | <b>72.1%</b>        | <b>72.7%</b>        | <b>68.7%</b>        |
| \$ 2,968,567        | \$ 2,921,452        | \$ 2,923,962        | \$ 3,039,766        | \$ 2,951,229        | \$ 2,865,271        |
| <b>73.6%</b>        | <b>111.7%</b>       | <b>106.6%</b>       | <b>89.3%</b>        | <b>84.9%</b>        | <b>104.0%</b>       |

**CITY OF IRVINDALE, CALIFORNIA**  
**Schedule of Changes in the Net OPEB Liability and Related Ratios**  
**As of June 30, For the Last Ten Fiscal Years<sup>1</sup>**

|                                                                                    | <b>2025</b>                 | <b>2024</b>                 | <b>2023</b>                 | <b>2022</b>                 |
|------------------------------------------------------------------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| Measurement Date                                                                   | <u>6/30/2024</u>            | <u>6/30/2023</u>            | <u>6/30/2022</u>            | <u>6/30/2021</u>            |
| <b>TOTAL OPEB LIABILITY</b>                                                        |                             |                             |                             |                             |
| Service cost                                                                       | \$ 543,496                  | \$ 431,129                  | \$ 397,382                  | \$ 335,912                  |
| Interest on total pension liability                                                | 1,555,306                   | 1,356,696                   | 1,317,498                   | 1,245,976                   |
| Changes of assumptions                                                             | (1,416,004)                 | 1,258,101                   | 567,051                     | 1,167,269                   |
| Difference between expected and actual experience                                  | -                           | 1,286,029                   | -                           | 252,667                     |
| Benefit payments, including refunds of employee contributions                      | (1,068,448)                 | (1,022,838)                 | (995,332)                   | (816,052)                   |
| <b>Net change in total OPEB liability</b>                                          | <b>(385,650)</b>            | <b>3,309,117</b>            | <b>1,286,599</b>            | <b>2,185,772</b>            |
| Total OPEB liability-beginning                                                     | <u>24,413,187</u>           | <u>21,104,070</u>           | <u>19,817,471</u>           | <u>17,631,699</u>           |
| <b>Total OPEB liability-ending (a)</b>                                             | <b><u>24,027,537</u></b>    | <b><u>24,413,187</u></b>    | <b><u>21,104,070</u></b>    | <b><u>19,817,471</u></b>    |
| <b>PLAN FIDUCIARY NET POSITION</b>                                                 |                             |                             |                             |                             |
| Contributions-employer                                                             | 1,663,448                   | 1,284,810                   | 995,332                     | 816,052                     |
| Investment                                                                         | -                           | -                           | (1,352,519)                 | 1,080,004                   |
| Net investment income                                                              | 455,689                     | 377,318                     | 453,390                     | 368,889                     |
| Benefit payments, including refunds of employee contributions                      | (1,068,448)                 | (1,022,838)                 | (995,332)                   | (816,052)                   |
| Administrative expense                                                             | (2,114)                     | (1,691)                     | (1,701)                     | (1,994)                     |
| Other miscellaneous income/(expense)                                               | 258,102                     | -                           | -                           | -                           |
| <b>Net change in fiduciary net position</b>                                        | <b>1,306,677</b>            | <b>637,599</b>              | <b>(900,830)</b>            | <b>1,446,899</b>            |
| Plan fiduciary net position-beginning                                              | <u>6,454,510</u>            | <u>5,816,911</u>            | <u>6,717,741</u>            | <u>5,270,842</u>            |
| <b>Plan fiduciary net position-ending (b)</b>                                      | <b><u>7,761,187</u></b>     | <b><u>6,454,510</u></b>     | <b><u>5,816,911</u></b>     | <b><u>6,717,741</u></b>     |
| <b>Net OPEB liability/(asset) (a) - (b)</b>                                        | <b><u>\$ 16,266,350</u></b> | <b><u>\$ 17,958,677</u></b> | <b><u>\$ 15,287,159</u></b> | <b><u>\$ 13,099,730</u></b> |
| <b>Plan fiduciary net position as a percentage of the total OPEB liability</b>     | <b>32.3%</b>                | <b>26.4%</b>                | <b>27.6%</b>                | <b>33.9%</b>                |
| Covered-employee payroll                                                           | <u>\$ 10,423,305</u>        | <u>\$ 9,994,388</u>         | <u>\$ 8,666,212</u>         | <u>\$ 8,242,890</u>         |
| <b>Plan net OPEB liability/(asset) as a percentage of covered-employee payroll</b> | <b>156.1%</b>               | <b>179.7%</b>               | <b>176.4%</b>               | <b>158.9%</b>               |

**Notes to Schedule of Changes in the Net OPEB Liability and Related Ratios:**

*Benefit Changes:* None

*Changes of Assumptions:* None

<sup>1</sup>Fiscal year 2018 was the first year of GASB Statement No. 75 implementation; therefore only eight years are shown.

| <b>2021</b>          | <b>2020</b>          | <b>2019</b>         | <b>2018</b>         |
|----------------------|----------------------|---------------------|---------------------|
| <b>6/30/2020</b>     | <b>6/30/2019</b>     | <b>6/30/2018</b>    | <b>6/30/2017</b>    |
| \$ 326,922           | \$ 275,083           | \$ 267,721          | \$ 260,556          |
| 1,173,720            | 997,849              | 970,201             | 945,602             |
| -                    | -                    | -                   | -                   |
| (181,919)            | 2,100,844            | -                   | -                   |
| (763,891)            | (837,754)            | (846,449)           | (877,377)           |
| 554,832              | 2,536,022            | 391,473             | 328,781             |
| 17,076,867           | 14,540,845           | 14,149,372          | 13,820,591          |
| <b>17,631,699</b>    | <b>17,076,867</b>    | <b>14,540,845</b>   | <b>14,149,372</b>   |
| 763,891              | 887,754              | 846,449             | 1,150,227           |
| (176,501)            | (41,091)             | 42,524              | -                   |
| 356,450              | 334,298              | 308,311             | 408,831             |
| (763,891)            | (837,754)            | (846,449)           | (877,377)           |
| (2,488)              | (1,018)              | (8,182)             | (2,078)             |
| -                    | -                    | -                   | -                   |
| <b>177,461</b>       | <b>342,189</b>       | <b>342,653</b>      | <b>679,603</b>      |
| 5,093,381            | 4,751,192            | 4,408,539           | 3,728,936           |
| <b>5,270,842</b>     | <b>5,093,381</b>     | <b>4,751,192</b>    | <b>4,408,539</b>    |
| <b>\$ 12,360,857</b> | <b>\$ 11,983,486</b> | <b>\$ 9,789,653</b> | <b>\$ 9,740,833</b> |
| <b>29.9%</b>         | <b>29.8%</b>         | <b>32.7%</b>        | <b>31.2%</b>        |
| \$ 7,845,408         | \$ 7,565,795         | \$ 6,545,334        | \$ 6,509,959        |
| <b>157.6%</b>        | <b>158.4%</b>        | <b>149.6%</b>       | <b>149.6%</b>       |



**CITY OF IRVINDALE, CALIFORNIA**  
**Schedules of Plan Contributions**  
**As of June 30, For the Last Ten Fiscal Years**

| <b>Fiscal Year<br/>Ending<br/>June 30,</b>                               | <b>Actuarially<br/>Determined<br/>Contribution</b> | <b>Actual<br/>Employer<br/>Contributions</b> | <b>Contribution<br/>Deficiency<br/>(Excess)</b> | <b>Covered/<br/>Covered-<br/>Employee<br/>Payroll</b> | <b>Contribution as a<br/>% of Covered/<br/>Covered Employee<br/>Payroll</b> |
|--------------------------------------------------------------------------|----------------------------------------------------|----------------------------------------------|-------------------------------------------------|-------------------------------------------------------|-----------------------------------------------------------------------------|
| <b><u>Miscellaneous Cost-Sharing, Multiple-Employer Pension Plan</u></b> |                                                    |                                              |                                                 |                                                       |                                                                             |
| 2025                                                                     | \$ 791,478                                         | \$ 791,478                                   | \$ -                                            | \$ 7,218,436                                          | 25.2%                                                                       |
| 2024                                                                     | 626,865                                            | 736,241                                      | (109,376)                                       | 6,694,804                                             | 11.0%                                                                       |
| 2023                                                                     | 633,848                                            | 680,736                                      | (46,888)                                        | 6,242,919                                             | 10.9%                                                                       |
| 2022                                                                     | 586,048                                            | 814,904                                      | (228,856)                                       | 5,673,204                                             | 14.4%                                                                       |
| 2021                                                                     | 524,235                                            | 673,395                                      | (149,160)                                       | 4,918,304                                             | 13.7%                                                                       |
| 2020                                                                     | 481,070                                            | 4,089,313                                    | (3,608,243)                                     | 5,041,489                                             | 81.1%                                                                       |
| 2019                                                                     | 425,569                                            | 3,866,108                                    | (3,440,539)                                     | 4,553,394                                             | 84.9%                                                                       |
| 2018                                                                     | 719,281                                            | 4,116,032                                    | (3,396,751)                                     | 4,292,439                                             | 95.9%                                                                       |
| 2017                                                                     | 610,791                                            | 610,791                                      | -                                               | 3,946,594                                             | 15.5%                                                                       |
| 2016                                                                     | 541,695                                            | 541,695                                      | -                                               | 3,660,664                                             | 14.8%                                                                       |
| <b><u>Safety Cost-Sharing, Multiple-Employer Pension Plan</u></b>        |                                                    |                                              |                                                 |                                                       |                                                                             |
| 2025                                                                     | \$ 963,649                                         | \$ 963,649                                   | \$ -                                            | \$ 3,924,644                                          | 28.7%                                                                       |
| 2024                                                                     | 904,284                                            | 941,052                                      | (36,768)                                        | 3,728,501                                             | 25.2%                                                                       |
| 2023                                                                     | 839,298                                            | 891,350                                      | (52,052)                                        | 3,152,778                                             | 28.3%                                                                       |
| 2022                                                                     | 827,065                                            | 1,141,996                                    | (314,931)                                       | 2,993,007                                             | 38.2%                                                                       |
| 2021                                                                     | 734,338                                            | 965,453                                      | (231,115)                                       | 2,706,167                                             | 35.7%                                                                       |
| 2020                                                                     | 700,216                                            | 4,091,973                                    | (3,391,757)                                     | 3,177,983                                             | 128.8%                                                                      |
| 2019                                                                     | 647,217                                            | 4,206,678                                    | (3,559,461)                                     | 3,041,816                                             | 138.3%                                                                      |
| 2018                                                                     | 1,010,881                                          | 4,614,130                                    | (3,603,249)                                     | 2,782,130                                             | 165.8%                                                                      |
| 2017                                                                     | 895,256                                            | 895,256                                      | -                                               | 2,676,103                                             | 33.5%                                                                       |
| 2016                                                                     | 813,764                                            | 813,764                                      | -                                               | 2,616,364                                             | 31.1%                                                                       |
| <b><u>Retirement Enhancement Plan</u></b>                                |                                                    |                                              |                                                 |                                                       |                                                                             |
| 2025                                                                     | \$ 826,545                                         | \$ 775,306                                   | \$ 51,239                                       | \$ 2,726,854                                          | 28.4%                                                                       |
| 2024                                                                     | 885,929                                            | 830,835                                      | 55,094                                          | 2,894,008                                             | 28.7%                                                                       |
| 2023                                                                     | 696,408                                            | 677,982                                      | 18,426                                          | 2,843,160                                             | 23.8%                                                                       |
| 2022                                                                     | 747,485                                            | 744,770                                      | 2,715                                           | 2,806,290                                             | 26.5%                                                                       |
| 2021                                                                     | 596,891                                            | 555,300                                      | 41,591                                          | 2,968,567                                             | 18.7%                                                                       |
| 2020                                                                     | 604,091                                            | 559,051                                      | 45,040                                          | 2,921,452                                             | 19.1%                                                                       |
| 2019                                                                     | 498,568                                            | 488,197                                      | 10,371                                          | 2,923,962                                             | 16.7%                                                                       |
| 2018                                                                     | 517,055                                            | 546,242                                      | (29,187)                                        | 3,039,766                                             | 18.0%                                                                       |
| 2017                                                                     | 428,931                                            | 248,061                                      | 180,870                                         | 2,951,229                                             | 8.4%                                                                        |
| 2016                                                                     | 484,020                                            | 524,910                                      | (40,890)                                        | 2,865,271                                             | 18.3%                                                                       |
| <b><u>Single Employer OPEB Plan</u></b>                                  |                                                    |                                              |                                                 |                                                       |                                                                             |
| 2025                                                                     | \$ 997,662                                         | \$ 997,662                                   | \$ -                                            | \$ 11,143,079                                         | -%                                                                          |
| 2024                                                                     | 903,752                                            | 1,284,810                                    | (381,058)                                       | 10,423,305                                            | 12.3%                                                                       |
| 2023                                                                     | 898,714                                            | 898,714                                      | -                                               | 9,994,388                                             | 9.0%                                                                        |
| 2022                                                                     | 790,028                                            | 790,028                                      | -                                               | 8,666,212                                             | 9.1%                                                                        |
| 2021                                                                     | 816,052                                            | 816,052                                      | -                                               | 8,242,890                                             | 9.9%                                                                        |
| 2020                                                                     | 763,891                                            | 763,891                                      | -                                               | 7,845,408                                             | 9.7%                                                                        |
| 2019                                                                     | 887,754                                            | 887,754                                      | -                                               | 7,565,795                                             | 11.7%                                                                       |
| 2018                                                                     | 870,790                                            | 870,790                                      | -                                               | 6,545,334                                             | 13.3%                                                                       |

**CITY OF IRVINDALE, CALIFORNIA**

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual**

**General Fund**

**For the Year Ended June 30, 2025**

|                                                                      | <b>Original</b>   | <b>Final</b>           | <b>Actual<br/>Amounts</b> | <b>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</b> |
|----------------------------------------------------------------------|-------------------|------------------------|---------------------------|-------------------------------------------------------------------|
| <b>REVENUES</b>                                                      |                   |                        |                           |                                                                   |
| Taxes                                                                | \$ 21,063,722     | \$ 21,063,722          | \$ 23,399,064             | \$ 2,335,342                                                      |
| Licenses and permits                                                 | 2,350,614         | 2,350,614              | 1,325,018                 | (1,025,596)                                                       |
| Intergovernmental                                                    | 42,000            | 347,040                | 131,503                   | (215,537)                                                         |
| Charges for services                                                 | 584,991           | 584,991                | 1,042,023                 | 457,032                                                           |
| Use of money and property                                            | 920,000           | 1,050,000              | 5,976,197                 | 4,926,197                                                         |
| Fines and forfeitures                                                | 147,000           | 147,000                | 226,144                   | 79,144                                                            |
| Contributions                                                        | 45,000            | 45,000                 | 61,198                    | 16,198                                                            |
| Miscellaneous                                                        | 1,342,039         | 1,342,039              | 1,477,716                 | 135,677                                                           |
| <b>Total revenues</b>                                                | <b>26,495,366</b> | <b>26,930,406</b>      | <b>33,638,863</b>         | <b>6,708,457</b>                                                  |
| <b>EXPENDITURES</b>                                                  |                   |                        |                           |                                                                   |
| Current:                                                             |                   |                        |                           |                                                                   |
| General government                                                   | 9,517,000         | 10,278,452             | 9,957,467                 | 320,985                                                           |
| Public safety                                                        | 9,483,461         | 9,880,072              | 8,594,208                 | 1,285,864                                                         |
| Community development                                                | 512,430           | 796,772                | 528,600                   | 268,172                                                           |
| Parks and recreation                                                 | 3,232,976         | 3,519,748              | 3,072,011                 | 447,737                                                           |
| Public works                                                         | 4,455,946         | 5,153,693              | 3,651,724                 | 1,501,969                                                         |
| Capital outlay                                                       | 278,933           | 1,427,627              | 1,517,018                 | (89,391)                                                          |
| Debt service:                                                        |                   |                        |                           |                                                                   |
| Principal                                                            | -                 | -                      | 86,618                    | (86,618)                                                          |
| Interest and fiscal charges                                          | -                 | -                      | 4,468                     | (4,468)                                                           |
| <b>Total expenditures</b>                                            | <b>27,480,746</b> | <b>31,056,364</b>      | <b>27,412,114</b>         | <b>3,644,250</b>                                                  |
| <b>Excess (deficiency) of revenues<br/>over (under) expenditures</b> | <b>(985,380)</b>  | <b>(4,125,958)</b>     | <b>6,226,749</b>          | <b>10,352,707</b>                                                 |
| <b>OTHER FINANCING SOURCES (USES)</b>                                |                   |                        |                           |                                                                   |
| Transfers in                                                         | 1,876,970         | 1,876,970              | 1,726,036                 | (150,934)                                                         |
| Transfers out                                                        | (800,000)         | (13,543,731)           | (3,027,250)               | 10,516,481                                                        |
| Lease financing                                                      | -                 | -                      | 73,317                    | 73,317                                                            |
| Subscription financing                                               | -                 | -                      | 158,484                   | 158,484                                                           |
| <b>Total other financing sources (uses)</b>                          | <b>1,076,970</b>  | <b>(11,666,761)</b>    | <b>(1,069,413)</b>        | <b>10,597,348</b>                                                 |
| <b>Net change in fund balances</b>                                   | <b>\$ 91,590</b>  | <b>\$ (15,792,719)</b> | <b>5,157,336</b>          | <b>\$ 20,950,055</b>                                              |
| Fund balances-beginning                                              |                   |                        | 62,394,744                |                                                                   |
| <b>Fund balances-ending</b>                                          |                   |                        | <b>\$ 67,552,080</b>      |                                                                   |

## CITY OF IRVINDALE, CALIFORNIA

## Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

## Housing Authority

For the Year Ended June 30, 2025

|                                    | Original                   | Final                      | Actual<br>Amounts           | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|------------------------------------|----------------------------|----------------------------|-----------------------------|---------------------------------------------------------|
| <b>REVENUES</b>                    |                            |                            |                             |                                                         |
| Use of money and property          | \$ 25,400                  | \$ 25,400                  | \$ 497,443                  | \$ 472,043                                              |
| Miscellaneous                      | -                          | -                          | 3,859                       | 3,859                                                   |
| <b>Total revenues</b>              | <b>25,400</b>              | <b>25,400</b>              | <b>501,302</b>              | <b>475,902</b>                                          |
| <b>EXPENDITURES</b>                |                            |                            |                             |                                                         |
| Current:                           |                            |                            |                             |                                                         |
| Housing activities                 | 550,660                    | 578,700                    | 415,926                     | 162,774                                                 |
| Capital outlay                     | -                          | -                          | 901,720                     | (901,720)                                               |
| <b>Total expenditures</b>          | <b>550,660</b>             | <b>578,700</b>             | <b>1,317,646</b>            | <b>(738,946)</b>                                        |
| <b>Net change in fund balances</b> | <b><u>\$ (525,260)</u></b> | <b><u>\$ (553,300)</u></b> | <b><u>(816,344)</u></b>     | <b><u>\$ (263,044)</u></b>                              |
| Fund balances-beginning            |                            |                            | 16,811,910                  |                                                         |
| <b>Fund balances-ending</b>        |                            |                            | <b><u>\$ 15,995,566</u></b> |                                                         |

## CITY OF IRVINDALE, CALIFORNIA

## Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

## Mining Impact Fund

For the Year Ended June 30, 2025

|                                                                      | Original              | Final                 | Actual<br>Amounts    | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|----------------------------------------------------------------------|-----------------------|-----------------------|----------------------|---------------------------------------------------------|
| <b>REVENUES</b>                                                      |                       |                       |                      |                                                         |
| Taxes                                                                | \$ 4,250,000          | \$ 4,250,000          | \$ 3,562,937         | \$ (687,063)                                            |
| Use of money and property                                            | 25,000                | 25,000                | 427,421              | 402,421                                                 |
| Miscellaneous                                                        | -                     | -                     | 3,778                | 3,778                                                   |
| <b>Total revenues</b>                                                | <b>4,275,000</b>      | <b>4,275,000</b>      | <b>3,994,136</b>     | <b>(280,864)</b>                                        |
| <b>EXPENDITURES</b>                                                  |                       |                       |                      |                                                         |
| Current:                                                             |                       |                       |                      |                                                         |
| General government                                                   | 2,903,485             | 3,173,394             | 2,884,381            | 289,013                                                 |
| Community development                                                | 642,970               | 818,519               | 648,734              | 169,785                                                 |
| Public works                                                         | 2,311,983             | 2,364,463             | 1,997,475            | 366,988                                                 |
| Capital outlay                                                       | 223,609               | 277,284               | 241,383              | 35,901                                                  |
| Debt service:                                                        |                       |                       |                      |                                                         |
| Principal                                                            | -                     | -                     | 1,600                | (1,600)                                                 |
| <b>Total expenditures</b>                                            | <b>6,082,047</b>      | <b>6,633,660</b>      | <b>5,773,573</b>     | <b>860,087</b>                                          |
| <b>Excess (deficiency) of revenues<br/>over (under) expenditures</b> | <b>(1,807,047)</b>    | <b>(2,358,660)</b>    | <b>(1,779,437)</b>   | <b>579,223</b>                                          |
| <b>OTHER FINANCING SOURCES (USES)</b>                                |                       |                       |                      |                                                         |
| Transfers out                                                        | (472,771)             | (1,245,596)           | (627,719)            | 617,877                                                 |
| Lease financing                                                      | -                     | -                     | 18,329               | 18,329                                                  |
| Subscription financing                                               | -                     | -                     | 4,659                | 4,659                                                   |
| <b>Total other financing sources (uses)</b>                          | <b>(472,771)</b>      | <b>(1,245,596)</b>    | <b>(604,731)</b>     | <b>640,865</b>                                          |
| <b>Net change in fund balances</b>                                   | <b>\$ (2,279,818)</b> | <b>\$ (3,604,256)</b> | <b>(2,384,168)</b>   | <b>\$ 1,220,088</b>                                     |
| Fund balances-beginning                                              |                       |                       | 13,537,374           |                                                         |
| <b>Fund balances-ending</b>                                          |                       |                       | <b>\$ 11,153,206</b> |                                                         |

## **Supplementary Information**

**CITY OF IRVINDALE, CALIFORNIA**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
**June 30, 2025**

|                                                                              | <b>Special Revenue Funds</b> |                     |                             |                      |
|------------------------------------------------------------------------------|------------------------------|---------------------|-----------------------------|----------------------|
|                                                                              | <b>Reclamation</b>           | <b>AB939</b>        | <b>Asset<br/>Forfeiture</b> | <b>State Gas Tax</b> |
| <b>ASSETS</b>                                                                |                              |                     |                             |                      |
| Cash and investments                                                         | \$ 11,744,348                | \$ 1,344,942        | \$ 538,867                  | \$ 271,323           |
| Receivables:                                                                 |                              |                     |                             |                      |
| Accounts                                                                     | 150,867                      | 32,550              | -                           | -                    |
| Taxes                                                                        | -                            | -                   | -                           | 11,147               |
| Accrued interest                                                             | 102,434                      | 10,739              | 5,601                       | 2,465                |
| <b>Total assets</b>                                                          | <b>\$ 11,997,649</b>         | <b>\$ 1,388,231</b> | <b>\$ 544,468</b>           | <b>\$ 284,935</b>    |
| <b>LIABILITIES</b>                                                           |                              |                     |                             |                      |
| Accounts payable                                                             | \$ 111                       | \$ 2,500            | \$ 303                      | \$ -                 |
| Accrued liabilities                                                          | -                            | 6,320               | -                           | -                    |
| Unearned revenues                                                            | -                            | -                   | -                           | -                    |
| Due to other funds                                                           | -                            | -                   | -                           | -                    |
| <b>Total liabilities</b>                                                     | <b>111</b>                   | <b>8,820</b>        | <b>303</b>                  | <b>-</b>             |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                                         |                              |                     |                             |                      |
| Unavailable revenues                                                         | -                            | -                   | -                           | -                    |
| <b>Total deferred inflows of resources</b>                                   | <b>-</b>                     | <b>-</b>            | <b>-</b>                    | <b>-</b>             |
| <b>FUND BALANCES (DEFICITS)</b>                                              |                              |                     |                             |                      |
| Restricted:                                                                  |                              |                     |                             |                      |
| Public safety                                                                | -                            | -                   | 544,165                     | -                    |
| Parks and recreation                                                         | -                            | -                   | -                           | -                    |
| Public works                                                                 | 11,997,538                   | 1,306,026           | -                           | 284,935              |
| General government                                                           | -                            | 73,385              | -                           | -                    |
| Unassigned (deficit)                                                         | -                            | -                   | -                           | -                    |
| <b>Total fund balances (deficits)</b>                                        | <b>11,997,538</b>            | <b>1,379,411</b>    | <b>544,165</b>              | <b>284,935</b>       |
| <b>Total liabilities, deferred inflows, and fund<br/>balances (deficits)</b> | <b>\$ 11,997,649</b>         | <b>\$ 1,388,231</b> | <b>\$ 544,468</b>           | <b>\$ 284,935</b>    |

**CITY OF IRVINDALE, CALIFORNIA**  
**Combining Balance Sheet (Continued)**  
**Nonmajor Governmental Funds**  
**June 30, 2025**

|                                                                              | <b>Special Revenue Funds</b>       |                      |                      |                  |
|------------------------------------------------------------------------------|------------------------------------|----------------------|----------------------|------------------|
|                                                                              | <b>Air Quality<br/>Improvement</b> | <b>Proposition A</b> | <b>Proposition C</b> | <b>Measure R</b> |
| <b>ASSETS</b>                                                                |                                    |                      |                      |                  |
| Cash and investments                                                         | \$ 5,515                           | \$ 76,144            | \$ 40,094            | \$ 77,062        |
| Receivables:                                                                 |                                    |                      |                      |                  |
| Accounts                                                                     | 1,014                              | -                    | -                    | -                |
| Taxes                                                                        | -                                  | -                    | -                    | -                |
| Accrued interest                                                             | 120                                | 626                  | 473                  | 733              |
| <b>Total assets</b>                                                          | <b>\$ 6,649</b>                    | <b>\$ 76,770</b>     | <b>\$ 40,567</b>     | <b>\$ 77,795</b> |
| <b>LIABILITIES</b>                                                           |                                    |                      |                      |                  |
| Accounts payable                                                             | \$ -                               | \$ 3,388             | \$ -                 | \$ -             |
| Accrued liabilities                                                          | -                                  | -                    | -                    | -                |
| Unearned revenues                                                            | -                                  | -                    | -                    | -                |
| Due to other funds                                                           | -                                  | -                    | -                    | -                |
| <b>Total liabilities</b>                                                     | <b>-</b>                           | <b>3,388</b>         | <b>-</b>             | <b>-</b>         |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                                         |                                    |                      |                      |                  |
| Unavailable revenues                                                         | 522                                | -                    | -                    | -                |
| <b>Total deferred inflows of resources</b>                                   | <b>522</b>                         | <b>-</b>             | <b>-</b>             | <b>-</b>         |
| <b>FUND BALANCES (DEFICITS)</b>                                              |                                    |                      |                      |                  |
| Restricted:                                                                  |                                    |                      |                      |                  |
| Public safety                                                                | -                                  | -                    | -                    | -                |
| Parks and recreation                                                         | -                                  | -                    | -                    | -                |
| Public works                                                                 | 6,127                              | 73,382               | 40,567               | 77,795           |
| General government                                                           | -                                  | -                    | -                    | -                |
| Unassigned (deficit)                                                         | -                                  | -                    | -                    | -                |
| <b>Total fund balances (deficits)</b>                                        | <b>6,127</b>                       | <b>73,382</b>        | <b>40,567</b>        | <b>77,795</b>    |
| <b>Total liabilities, deferred inflows, and fund<br/>balances (deficits)</b> | <b>\$ 6,649</b>                    | <b>\$ 76,770</b>     | <b>\$ 40,567</b>     | <b>\$ 77,795</b> |

**CITY OF IRWINDALE, CALIFORNIA**  
**Combining Balance Sheet (Continued)**  
**Nonmajor Governmental Funds**  
**June 30, 2025**

|                                                                          | <b>Special Revenue Funds</b> |                       |                                          |                     |
|--------------------------------------------------------------------------|------------------------------|-----------------------|------------------------------------------|---------------------|
|                                                                          | <b>TDA Article 3</b>         | <b>Federal Grants</b> | <b>Community Development Block Grant</b> | <b>State Grants</b> |
| <b>ASSETS</b>                                                            |                              |                       |                                          |                     |
| Cash and investments                                                     | \$ -                         | \$ -                  | \$ 1,246                                 | \$ 1,417,403        |
| Receivables:                                                             |                              |                       |                                          |                     |
| Accounts                                                                 | -                            | 34,203                | -                                        | -                   |
| Taxes                                                                    | -                            | -                     | -                                        | -                   |
| Accrued interest                                                         | -                            | -                     | -                                        | -                   |
| <b>Total assets</b>                                                      | <b>\$ -</b>                  | <b>\$ 34,203</b>      | <b>\$ 1,246</b>                          | <b>\$ 1,417,403</b> |
| <b>LIABILITIES</b>                                                       |                              |                       |                                          |                     |
| Accounts payable                                                         | \$ -                         | \$ 6,484              | \$ -                                     | \$ -                |
| Accrued liabilities                                                      | -                            | 3,591                 | -                                        | -                   |
| Unearned revenues                                                        | -                            | -                     | -                                        | -                   |
| Due to other funds                                                       | -                            | 28,025                | -                                        | -                   |
| <b>Total liabilities</b>                                                 | <b>-</b>                     | <b>38,100</b>         | <b>-</b>                                 | <b>-</b>            |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                                     |                              |                       |                                          |                     |
| Unavailable revenues                                                     | -                            | 34,203                | -                                        | 1,371,336           |
| <b>Total deferred inflows of resources</b>                               | <b>-</b>                     | <b>34,203</b>         | <b>-</b>                                 | <b>1,371,336</b>    |
| <b>FUND BALANCES (DEFICITS)</b>                                          |                              |                       |                                          |                     |
| Restricted:                                                              |                              |                       |                                          |                     |
| Public safety                                                            | -                            | -                     | -                                        | -                   |
| Parks and recreation                                                     | -                            | -                     | -                                        | -                   |
| Public works                                                             | -                            | -                     | 1,246                                    | -                   |
| General government                                                       | -                            | -                     | -                                        | 46,067              |
| Unassigned (deficit)                                                     | -                            | (38,100)              | -                                        | -                   |
| <b>Total fund balances (deficits)</b>                                    | <b>-</b>                     | <b>(38,100)</b>       | <b>1,246</b>                             | <b>46,067</b>       |
| <b>Total liabilities, deferred inflows, and fund balances (deficits)</b> | <b>\$ -</b>                  | <b>\$ 34,203</b>      | <b>\$ 1,246</b>                          | <b>\$ 1,417,403</b> |



**CITY OF IRVINDALE, CALIFORNIA**  
**Combining Balance Sheet (Continued)**  
**Nonmajor Governmental Funds**  
**June 30, 2025**

|                                                                              | <b>Special Revenue Funds</b> |                                            |                  |                                     |
|------------------------------------------------------------------------------|------------------------------|--------------------------------------------|------------------|-------------------------------------|
|                                                                              | <b>COPS</b>                  | <b>Asset<br/>Forfeiture<br/>State Fund</b> | <b>Measure M</b> | <b>Safe Clean<br/>Water Program</b> |
| <b>ASSETS</b>                                                                |                              |                                            |                  |                                     |
| Cash and investments                                                         | \$ 399,799                   | \$ 1,423                                   | \$ 34,242        | \$ 1,201,726                        |
| Receivables:                                                                 |                              |                                            |                  |                                     |
| Accounts                                                                     | -                            | -                                          | -                | 405,061                             |
| Taxes                                                                        | -                            | -                                          | -                | -                                   |
| Accrued interest                                                             | 2,977                        | 12                                         | 400              | 10,641                              |
| <b>Total assets</b>                                                          | <b>\$ 402,776</b>            | <b>\$ 1,435</b>                            | <b>\$ 34,642</b> | <b>\$ 1,617,428</b>                 |
| <b>LIABILITIES</b>                                                           |                              |                                            |                  |                                     |
| Accounts payable                                                             | \$ 17,773                    | \$ -                                       | \$ -             | \$ 3,369                            |
| Accrued liabilities                                                          | -                            | -                                          | -                | -                                   |
| Unearned revenues                                                            | -                            | -                                          | -                | -                                   |
| Due to other funds                                                           | -                            | -                                          | -                | -                                   |
| <b>Total liabilities</b>                                                     | <b>17,773</b>                | <b>-</b>                                   | <b>-</b>         | <b>3,369</b>                        |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                                         |                              |                                            |                  |                                     |
| Unavailable revenues                                                         | -                            | -                                          | -                | -                                   |
| <b>Total deferred inflows of resources</b>                                   | <b>-</b>                     | <b>-</b>                                   | <b>-</b>         | <b>-</b>                            |
| <b>FUND BALANCES (DEFICITS)</b>                                              |                              |                                            |                  |                                     |
| Restricted:                                                                  |                              |                                            |                  |                                     |
| Public safety                                                                | 385,003                      | 1,435                                      | -                | -                                   |
| Parks and recreation                                                         | -                            | -                                          | -                | -                                   |
| Public works                                                                 | -                            | -                                          | 34,642           | 1,614,059                           |
| General government                                                           | -                            | -                                          | -                | -                                   |
| Unassigned (deficit)                                                         | -                            | -                                          | -                | -                                   |
| <b>Total fund balances (deficits)</b>                                        | <b>385,003</b>               | <b>1,435</b>                               | <b>34,642</b>    | <b>1,614,059</b>                    |
| <b>Total liabilities, deferred inflows, and fund<br/>balances (deficits)</b> | <b>\$ 402,776</b>            | <b>\$ 1,435</b>                            | <b>\$ 34,642</b> | <b>\$ 1,617,428</b>                 |

**CITY OF IRWINDALE, CALIFORNIA**  
**Combining Balance Sheet (Continued)**  
**Nonmajor Governmental Funds**  
**June 30, 2025**

|                                                                          | <b>Special Revenue Funds</b>       |                                               |                                     |
|--------------------------------------------------------------------------|------------------------------------|-----------------------------------------------|-------------------------------------|
|                                                                          | <b>Development<br/>Impact Fees</b> | <b>Irwindale<br/>Community<br/>Foundation</b> | <b>Total<br/>Nonmajor<br/>Funds</b> |
| <b>ASSETS</b>                                                            |                                    |                                               |                                     |
| Cash and investments                                                     | \$ 8,740,825                       | \$ 584,386                                    | \$ 26,479,345                       |
| Receivables:                                                             |                                    |                                               |                                     |
| Accounts                                                                 | -                                  | 1,000                                         | 624,695                             |
| Taxes                                                                    | -                                  | -                                             | 11,147                              |
| Accrued interest                                                         | 71,012                             | -                                             | 208,233                             |
| <b>Total assets</b>                                                      | <b>\$ 8,811,837</b>                | <b>\$ 585,386</b>                             | <b>\$ 27,323,420</b>                |
| <b>LIABILITIES</b>                                                       |                                    |                                               |                                     |
| Accounts payable                                                         | \$ -                               | \$ 1,417                                      | \$ 35,345                           |
| Accrued liabilities                                                      | -                                  | -                                             | 9,911                               |
| Unearned revenues                                                        | -                                  | -                                             | -                                   |
| Due to other funds                                                       | -                                  | -                                             | 28,025                              |
| <b>Total liabilities</b>                                                 | <b>-</b>                           | <b>1,417</b>                                  | <b>73,281</b>                       |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                                     |                                    |                                               |                                     |
| Unavailable revenues                                                     | -                                  | -                                             | 1,406,061                           |
| <b>Total deferred inflows of resources</b>                               | <b>-</b>                           | <b>-</b>                                      | <b>1,406,061</b>                    |
| <b>FUND BALANCES (DEFICITS)</b>                                          |                                    |                                               |                                     |
| Restricted:                                                              |                                    |                                               |                                     |
| Public safety                                                            | -                                  | -                                             | 930,603                             |
| Parks and recreation                                                     | -                                  | 583,969                                       | 583,969                             |
| Public works                                                             | 8,811,837                          | -                                             | 24,248,154                          |
| General government                                                       | -                                  | -                                             | 119,452                             |
| Unassigned (deficit)                                                     | -                                  | -                                             | (38,100)                            |
| <b>Total fund balances (deficits)</b>                                    | <b>8,811,837</b>                   | <b>583,969</b>                                | <b>25,844,078</b>                   |
| <b>Total liabilities, deferred inflows, and fund balances (deficits)</b> | <b>\$ 8,811,837</b>                | <b>\$ 585,386</b>                             | <b>\$ 27,323,420</b>                |

**CITY OF IRVINDALE, CALIFORNIA**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Nonmajor Governmental Funds**  
**For the Year Ended June 30, 2025**

|                                                                      | <b>Special Revenue Funds</b> |                     |                             |                      |
|----------------------------------------------------------------------|------------------------------|---------------------|-----------------------------|----------------------|
|                                                                      | <b>Reclamation</b>           | <b>AB939</b>        | <b>Asset<br/>Forfeiture</b> | <b>State Gas Tax</b> |
| <b>REVENUES</b>                                                      |                              |                     |                             |                      |
| Taxes                                                                | \$ -                         | \$ 384,967          | \$ -                        | \$ 88,057            |
| Intergovernmental                                                    | -                            | -                   | 319,774                     | -                    |
| Use of money and property                                            | 374,217                      | 39,233              | 15,190                      | 9,005                |
| Miscellaneous                                                        | 1,825,786                    | -                   | -                           | -                    |
| <b>Total revenues</b>                                                | <b>2,200,003</b>             | <b>424,200</b>      | <b>334,964</b>              | <b>97,062</b>        |
| <b>EXPENDITURES</b>                                                  |                              |                     |                             |                      |
| Current:                                                             |                              |                     |                             |                      |
| General government                                                   | 8,826                        | 32,123              | -                           | -                    |
| Public safety                                                        | -                            | -                   | 38,498                      | -                    |
| Community development                                                | -                            | -                   | -                           | -                    |
| Parks and recreation                                                 | -                            | -                   | -                           | -                    |
| Public works                                                         | 99,751                       | 298,280             | -                           | 3,599                |
| Capital outlay                                                       | -                            | -                   | 535,801                     | -                    |
| <b>Total expenditures</b>                                            | <b>108,577</b>               | <b>330,403</b>      | <b>574,299</b>              | <b>3,599</b>         |
| <b>Excess (deficiency) of revenues<br/>over (under) expenditures</b> | <b>2,091,426</b>             | <b>93,797</b>       | <b>(239,335)</b>            | <b>93,463</b>        |
| <b>OTHER FINANCING SOURCES (USES)</b>                                |                              |                     |                             |                      |
| Transfers in                                                         | 8,826                        | -                   | -                           | -                    |
| Transfers out                                                        | (1,726,036)                  | -                   | -                           | (84,945)             |
| <b>Total other financing sources (uses)</b>                          | <b>(1,717,210)</b>           | <b>-</b>            | <b>-</b>                    | <b>(84,945)</b>      |
| <b>Net change in fund balances</b>                                   | <b>374,216</b>               | <b>93,797</b>       | <b>(239,335)</b>            | <b>8,518</b>         |
| Fund balances-beginning                                              | 11,623,322                   | 1,285,614           | 783,500                     | 276,417              |
| <b>Fund balances (deficit)-ending</b>                                | <b>\$ 11,997,538</b>         | <b>\$ 1,379,411</b> | <b>\$ 544,165</b>           | <b>\$ 284,935</b>    |

**CITY OF IRVINDALE, CALIFORNIA**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Continued)**  
**Nonmajor Governmental Funds**  
**For the Year Ended June 30, 2025**

|                                                                      | <b>Special Revenue Funds</b>       |                      |                      |                  |
|----------------------------------------------------------------------|------------------------------------|----------------------|----------------------|------------------|
|                                                                      | <b>Air Quality<br/>Improvement</b> | <b>Proposition A</b> | <b>Proposition C</b> | <b>Measure R</b> |
| <b>REVENUES</b>                                                      |                                    |                      |                      |                  |
| Taxes                                                                | \$ -                               | \$ 38,912            | \$ 32,277            | \$ 24,203        |
| Intergovernmental                                                    | 1,476                              | -                    | -                    | -                |
| Use of money and property                                            | 439                                | 2,283                | 1,725                | 2,674            |
| Miscellaneous                                                        | -                                  | -                    | -                    | -                |
| <b>Total revenues</b>                                                | <b>1,915</b>                       | <b>41,195</b>        | <b>34,002</b>        | <b>26,877</b>    |
| <b>EXPENDITURES</b>                                                  |                                    |                      |                      |                  |
| Current:                                                             |                                    |                      |                      |                  |
| General government                                                   | -                                  | -                    | -                    | -                |
| Public safety                                                        | -                                  | -                    | -                    | -                |
| Community development                                                | -                                  | -                    | -                    | -                |
| Parks and recreation                                                 | -                                  | -                    | -                    | -                |
| Public works                                                         | -                                  | 40,817               | -                    | -                |
| Capital outlay                                                       | -                                  | -                    | -                    | -                |
| <b>Total expenditures</b>                                            | <b>-</b>                           | <b>40,817</b>        | <b>-</b>             | <b>-</b>         |
| <b>Excess (deficiency) of revenues<br/>over (under) expenditures</b> | <b>1,915</b>                       | <b>378</b>           | <b>34,002</b>        | <b>26,877</b>    |
| <b>OTHER FINANCING SOURCES (USES)</b>                                |                                    |                      |                      |                  |
| Transfers in                                                         | -                                  | -                    | -                    | -                |
| Transfers out                                                        | -                                  | -                    | (35,719)             | (26,789)         |
| <b>Total other financing sources (uses)</b>                          | <b>-</b>                           | <b>-</b>             | <b>(35,719)</b>      | <b>(26,789)</b>  |
| <b>Net change in fund balances</b>                                   | <b>1,915</b>                       | <b>378</b>           | <b>(1,717)</b>       | <b>88</b>        |
| Fund balances-beginning                                              | 4,212                              | 73,004               | 42,284               | 77,707           |
| <b>Fund balances (deficit)-ending</b>                                | <b>\$ 6,127</b>                    | <b>\$ 73,382</b>     | <b>\$ 40,567</b>     | <b>\$ 77,795</b> |

## CITY OF IRVINDALE, CALIFORNIA

## Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Continued)

## Nonmajor Governmental Funds

For the Year Ended June 30, 2025

|                                                                  | Special Revenue Funds |                    |                                   |                    |
|------------------------------------------------------------------|-----------------------|--------------------|-----------------------------------|--------------------|
|                                                                  | TDA Article 3         | Federal Grants     | Community Development Block Grant | State Grants       |
| <b>REVENUES</b>                                                  |                       |                    |                                   |                    |
| Taxes                                                            | \$ 5,000              | \$ -               | \$ -                              | \$ -               |
| Intergovernmental                                                | -                     | 70,695             | -                                 | 1,749,550          |
| Use of money and property                                        | -                     | -                  | -                                 | -                  |
| Miscellaneous                                                    | -                     | -                  | -                                 | -                  |
| <b>Total revenues</b>                                            | <b>5,000</b>          | <b>70,695</b>      | <b>-</b>                          | <b>1,749,550</b>   |
| <b>EXPENDITURES</b>                                              |                       |                    |                                   |                    |
| Current:                                                         |                       |                    |                                   |                    |
| General government                                               | -                     | -                  | -                                 | 200,000            |
| Public safety                                                    | -                     | 101,717            | -                                 | -                  |
| Community development                                            | -                     | 21,115             | -                                 | 644                |
| Parks and recreation                                             | -                     | -                  | -                                 | -                  |
| Public works                                                     | -                     | -                  | -                                 | -                  |
| Capital outlay                                                   | -                     | -                  | -                                 | -                  |
| <b>Total expenditures</b>                                        | <b>-</b>              | <b>122,832</b>     | <b>-</b>                          | <b>200,644</b>     |
| <b>Excess (deficiency) of revenues over (under) expenditures</b> | <b>5,000</b>          | <b>(52,137)</b>    | <b>-</b>                          | <b>1,548,906</b>   |
| <b>OTHER FINANCING SOURCES (USES)</b>                            |                       |                    |                                   |                    |
| Transfers in                                                     | -                     | -                  | -                                 | -                  |
| Transfers out                                                    | (5,000)               | -                  | -                                 | (1,502,839)        |
| <b>Total other financing sources (uses)</b>                      | <b>(5,000)</b>        | <b>-</b>           | <b>-</b>                          | <b>(1,502,839)</b> |
| <b>Net change in fund balances</b>                               | <b>-</b>              | <b>(52,137)</b>    | <b>-</b>                          | <b>46,067</b>      |
| Fund balances-beginning                                          | -                     | 14,037             | 1,246                             | -                  |
| <b>Fund balances (deficit)-ending</b>                            | <b>\$ -</b>           | <b>\$ (38,100)</b> | <b>\$ 1,246</b>                   | <b>\$ 46,067</b>   |

**CITY OF IRVINDALE, CALIFORNIA**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Continued)**  
**Nonmajor Governmental Funds**  
**For the Year Ended June 30, 2025**

|                                                                      | <b>Special Revenue Funds</b> |                                            |                  |                                     |
|----------------------------------------------------------------------|------------------------------|--------------------------------------------|------------------|-------------------------------------|
|                                                                      | <b>COPS</b>                  | <b>Asset<br/>Forfeiture<br/>State Fund</b> | <b>Measure M</b> | <b>Safe Clean<br/>Water Program</b> |
| <b>REVENUES</b>                                                      |                              |                                            |                  |                                     |
| Taxes                                                                | \$ -                         | \$ -                                       | \$ 27,421        | \$ 405,061                          |
| Intergovernmental                                                    | 194,663                      | -                                          | -                | -                                   |
| Use of money and property                                            | 10,875                       | 42                                         | 1,458            | 38,873                              |
| Miscellaneous                                                        | -                            | -                                          | -                | -                                   |
| <b>Total revenues</b>                                                | <b>205,538</b>               | <b>42</b>                                  | <b>28,879</b>    | <b>443,934</b>                      |
| <b>EXPENDITURES</b>                                                  |                              |                                            |                  |                                     |
| Current:                                                             |                              |                                            |                  |                                     |
| General government                                                   | -                            | -                                          | -                | -                                   |
| Public safety                                                        | 9,983                        | -                                          | -                | -                                   |
| Community development                                                | -                            | -                                          | -                | -                                   |
| Parks and recreation                                                 | -                            | -                                          | -                | -                                   |
| Public works                                                         | -                            | -                                          | -                | 127,552                             |
| Capital outlay                                                       | 80,344                       | -                                          | -                | -                                   |
| <b>Total expenditures</b>                                            | <b>90,327</b>                | <b>-</b>                                   | <b>-</b>         | <b>127,552</b>                      |
| <b>Excess (deficiency) of revenues<br/>over (under) expenditures</b> | <b>115,211</b>               | <b>42</b>                                  | <b>28,879</b>    | <b>316,382</b>                      |
| <b>OTHER FINANCING SOURCES (USES)</b>                                |                              |                                            |                  |                                     |
| Transfers in                                                         | -                            | -                                          | -                | -                                   |
| Transfers out                                                        | -                            | -                                          | (30,361)         | (13,262)                            |
| <b>Total other financing sources (uses)</b>                          | <b>-</b>                     | <b>-</b>                                   | <b>(30,361)</b>  | <b>(13,262)</b>                     |
| <b>Net change in fund balances</b>                                   | <b>115,211</b>               | <b>42</b>                                  | <b>(1,482)</b>   | <b>303,120</b>                      |
| Fund balances-beginning                                              | 269,792                      | 1,393                                      | 36,124           | 1,310,939                           |
| <b>Fund balances (deficit)-ending</b>                                | <b>\$ 385,003</b>            | <b>\$ 1,435</b>                            | <b>\$ 34,642</b> | <b>\$ 1,614,059</b>                 |

**CITY OF IRWINDALE, CALIFORNIA**

**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Continued)**

**Nonmajor Governmental Funds**

**For the Year Ended June 30, 2025**

|                                                                      | <b>Special Revenue Funds</b>       |                                               |                                     |
|----------------------------------------------------------------------|------------------------------------|-----------------------------------------------|-------------------------------------|
|                                                                      | <b>Development<br/>Impact Fees</b> | <b>Irwindale<br/>Community<br/>Foundation</b> | <b>Total<br/>Nonmajor<br/>Funds</b> |
| <b>REVENUES</b>                                                      |                                    |                                               |                                     |
| Taxes                                                                | \$ -                               | \$ -                                          | \$ 1,005,898                        |
| Intergovernmental                                                    | -                                  | -                                             | 2,336,158                           |
| Use of money and property                                            | 259,425                            | 3,881                                         | 759,320                             |
| Miscellaneous                                                        | -                                  | 276,840                                       | 2,102,626                           |
| <b>Total revenues</b>                                                | <b>259,425</b>                     | <b>280,721</b>                                | <b>6,204,002</b>                    |
| <b>EXPENDITURES</b>                                                  |                                    |                                               |                                     |
| Current:                                                             |                                    |                                               |                                     |
| General government                                                   | -                                  | -                                             | 240,949                             |
| Public safety                                                        | -                                  | -                                             | 150,198                             |
| Community development                                                | -                                  | -                                             | 21,759                              |
| Parks and recreation                                                 | -                                  | 29,747                                        | 29,747                              |
| Public works                                                         | -                                  | -                                             | 569,999                             |
| Capital outlay                                                       | -                                  | -                                             | 616,145                             |
| <b>Total expenditures</b>                                            | <b>-</b>                           | <b>29,747</b>                                 | <b>1,628,797</b>                    |
| <b>Excess (deficiency) of revenues<br/>over (under) expenditures</b> | <b>259,425</b>                     | <b>250,974</b>                                | <b>4,575,205</b>                    |
| <b>OTHER FINANCING SOURCES (USES)</b>                                |                                    |                                               |                                     |
| Transfers in                                                         | -                                  | -                                             | 8,826                               |
| Transfers out                                                        | -                                  | -                                             | (3,424,951)                         |
| <b>Total other financing sources (uses)</b>                          | <b>-</b>                           | <b>-</b>                                      | <b>(3,416,125)</b>                  |
| <b>Net change in fund balances</b>                                   | <b>259,425</b>                     | <b>250,974</b>                                | <b>1,159,080</b>                    |
| Fund balances-beginning                                              | 8,552,412                          | 332,995                                       | 24,684,998                          |
| <b>Fund balances (deficit)-ending</b>                                | <b>\$ 8,811,837</b>                | <b>\$ 583,969</b>                             | <b>\$ 25,844,078</b>                |

**Budgetary Comparison Schedules - Nonmajor Governmental Funds**



## CITY OF IRWINDALE, CALIFORNIA

## Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

## Reclamation

For the Year Ended June 30, 2025

|                                                                      | Original           | Final              | Actual<br>Amounts    | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|----------------------------------------------------------------------|--------------------|--------------------|----------------------|---------------------------------------------------------|
| <b>REVENUES</b>                                                      |                    |                    |                      |                                                         |
| Use of money and property                                            | \$ 20,500          | \$ 20,500          | \$ 374,217           | \$ 353,717                                              |
| Miscellaneous                                                        | 2,021,820          | 2,021,820          | 1,825,786            | (196,034)                                               |
| <b>Total revenues</b>                                                | <b>2,042,320</b>   | <b>2,042,320</b>   | <b>2,200,003</b>     | <b>157,683</b>                                          |
| <b>EXPENDITURES</b>                                                  |                    |                    |                      |                                                         |
| Current:                                                             |                    |                    |                      |                                                         |
| General government                                                   | 48,970             | 28,970             | 8,826                | 20,144                                                  |
| Public works                                                         | 123,030            | 123,030            | 99,751               | 23,279                                                  |
| <b>Total expenditures</b>                                            | <b>172,000</b>     | <b>152,000</b>     | <b>108,577</b>       | <b>43,423</b>                                           |
| <b>Excess (deficiency) of revenues<br/>over (under) expenditures</b> | <b>1,870,320</b>   | <b>1,890,320</b>   | <b>2,091,426</b>     | <b>201,106</b>                                          |
| <b>OTHER FINANCING SOURCES (USES)</b>                                |                    |                    |                      |                                                         |
| Transfers in                                                         | 48,970             | 48,970             | 8,826                | (40,144)                                                |
| Transfers out                                                        | (1,876,970)        | (1,876,970)        | (1,726,036)          | 150,934                                                 |
| <b>Total other financing sources (uses)</b>                          | <b>(1,828,000)</b> | <b>(1,828,000)</b> | <b>(1,717,210)</b>   | <b>110,790</b>                                          |
| <b>Net change in fund balances</b>                                   | <b>\$ 42,320</b>   | <b>\$ 62,320</b>   | <b>374,216</b>       | <b>\$ 311,896</b>                                       |
| Fund balances-beginning                                              |                    |                    | 11,623,322           |                                                         |
| <b>Fund balances-ending</b>                                          |                    |                    | <b>\$ 11,997,538</b> |                                                         |

## CITY OF IRWINDALE, CALIFORNIA

## Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

AB939

For the Year Ended June 30, 2025

|                                    | Original          | Final             | Actual<br>Amounts   | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|------------------------------------|-------------------|-------------------|---------------------|---------------------------------------------------------|
| <b>REVENUES</b>                    |                   |                   |                     |                                                         |
| Taxes                              | \$ 362,480        | \$ 362,480        | \$ 384,967          | \$ 22,487                                               |
| Use of money and property          | 1,000             | 1,000             | 39,233              | 38,233                                                  |
| <b>Total revenues</b>              | <b>363,480</b>    | <b>363,480</b>    | <b>424,200</b>      | <b>60,720</b>                                           |
| <b>EXPENDITURES</b>                |                   |                   |                     |                                                         |
| Current:                           |                   |                   |                     |                                                         |
| General government                 | 10,000            | -                 | 32,123              | (32,123)                                                |
| Public works                       | 357,260           | 365,127           | 298,280             | 66,847                                                  |
| <b>Total expenditures</b>          | <b>367,260</b>    | <b>365,127</b>    | <b>330,403</b>      | <b>34,724</b>                                           |
| <b>Net change in fund balances</b> | <b>\$ (3,780)</b> | <b>\$ (1,647)</b> | <b>93,797</b>       | <b>\$ 95,444</b>                                        |
| Fund balances-beginning            |                   |                   | 1,285,614           |                                                         |
| <b>Fund balances-ending</b>        |                   |                   | <b>\$ 1,379,411</b> |                                                         |

**CITY OF IRWINDALE, CALIFORNIA**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual**  
**Asset Forfeiture**  
**For the Year Ended June 30, 2025**

|                                    | <b>Original</b> | <b>Final</b>        | <b>Actual<br/>Amounts</b> | <b>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</b> |
|------------------------------------|-----------------|---------------------|---------------------------|-------------------------------------------------------------------|
| <b>REVENUES</b>                    |                 |                     |                           |                                                                   |
| Intergovernmental                  | \$ -            | \$ 280,569          | \$ 319,774                | \$ 39,205                                                         |
| Use of money and property          | -               | 17,663              | 15,190                    | (2,473)                                                           |
| <b>Total revenues</b>              | <b>-</b>        | <b>298,232</b>      | <b>334,964</b>            | <b>36,732</b>                                                     |
| <b>EXPENDITURES</b>                |                 |                     |                           |                                                                   |
| Current:                           |                 |                     |                           |                                                                   |
| General government                 | -               | -                   | -                         | -                                                                 |
| Public safety                      | -               | 277,312             | 38,498                    | 238,814                                                           |
| Capital outlay                     | -               | 788,426             | 535,801                   | 252,625                                                           |
| <b>Total expenditures</b>          | <b>-</b>        | <b>1,065,738</b>    | <b>574,299</b>            | <b>491,439</b>                                                    |
| <b>Net change in fund balances</b> | <b>\$ -</b>     | <b>\$ (767,506)</b> | <b>(239,335)</b>          | <b>\$ 528,171</b>                                                 |
| Fund balances-beginning            |                 |                     | 783,500                   |                                                                   |
| <b>Fund balances-ending</b>        |                 |                     | <b>\$ 544,165</b>         |                                                                   |

## CITY OF IRVINDALE, CALIFORNIA

## Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

## State Gas Tax

For the Year Ended June 30, 2025

|                                                                      | Original      | Final               | Actual<br>Amounts | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|----------------------------------------------------------------------|---------------|---------------------|-------------------|---------------------------------------------------------|
| <b>REVENUES</b>                                                      |               |                     |                   |                                                         |
| Other Taxes                                                          | \$ 84,842     | \$ 84,842           | \$ 88,057         | \$ 3,215                                                |
| Use of money and property                                            | -             | -                   | 9,005             | 9,005                                                   |
| <b>Total revenues</b>                                                | <b>84,842</b> | <b>84,842</b>       | <b>97,062</b>     | <b>12,220</b>                                           |
| <b>EXPENDITURES</b>                                                  |               |                     |                   |                                                         |
| Current:                                                             |               |                     |                   |                                                         |
| Public works                                                         | 3,600         | 3,600               | 3,599             | 1                                                       |
| <b>Total expenditures</b>                                            | <b>3,600</b>  | <b>3,600</b>        | <b>3,599</b>      | <b>1</b>                                                |
| <b>Excess (deficiency) of revenues<br/>over (under) expenditures</b> | <b>81,242</b> | <b>81,242</b>       | <b>93,463</b>     | <b>12,221</b>                                           |
| <b>OTHER FINANCING SOURCES (USES)</b>                                |               |                     |                   |                                                         |
| Transfers out                                                        | (81,242)      | (212,687)           | (84,945)          | 127,742                                                 |
| Total other financing sources (uses)                                 | (81,242)      | (212,687)           | (84,945)          | 127,742                                                 |
| <b>Net change in fund balances</b>                                   | <b>\$ -</b>   | <b>\$ (131,445)</b> | <b>8,518</b>      | <b>\$ 139,963</b>                                       |
| Fund balances-beginning                                              |               |                     | 276,417           |                                                         |
| <b>Fund balances-ending</b>                                          |               |                     | <b>\$ 284,935</b> |                                                         |

**CITY OF IRWINDALE, CALIFORNIA**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual**  
**Air Quality Improvement**  
**For the Year Ended June 30, 2025**

|                                    | <b>Original</b> | <b>Final</b> | <b>Actual<br/>Amounts</b> | <b>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</b> |
|------------------------------------|-----------------|--------------|---------------------------|-------------------------------------------------------------------|
| <b>REVENUES</b>                    |                 |              |                           |                                                                   |
| Intergovernmental                  | \$ 750          | \$ 750       | \$ 1,476                  | \$ 726                                                            |
| Use of money and property          | -               | -            | 439                       | 439                                                               |
| <b>Total revenues</b>              | <b>750</b>      | <b>750</b>   | <b>1,915</b>              | <b>1,165</b>                                                      |
| <b>EXPENDITURES</b>                |                 |              |                           |                                                                   |
| Current:                           |                 |              |                           |                                                                   |
| Public works                       | 750             | 750          | -                         | 750                                                               |
| <b>Total expenditures</b>          | <b>750</b>      | <b>750</b>   | <b>-</b>                  | <b>750</b>                                                        |
| <b>Net change in fund balances</b> | <b>\$ -</b>     | <b>\$ -</b>  | <b>1,915</b>              | <b>\$ 1,915</b>                                                   |
| Fund balances-beginning            |                 |              | 4,212                     |                                                                   |
| <b>Fund balances-ending</b>        |                 |              | <b>\$ 6,127</b>           |                                                                   |

**CITY OF IRWINDALE, CALIFORNIA**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual**  
**Proposition A**  
**For the Year Ended June 30, 2025**

|                                   | <b>Original</b> | <b>Final</b>  | <b>Actual<br/>Amounts</b> | <b>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</b> |
|-----------------------------------|-----------------|---------------|---------------------------|-------------------------------------------------------------------|
| <b>REVENUES</b>                   |                 |               |                           |                                                                   |
| Taxes                             | \$ 41,712       | \$ 41,712     | \$ 38,912                 | \$ (2,800)                                                        |
| Use of money and property         | 50              | 50            | 2,283                     | 2,233                                                             |
| <b>Total revenues</b>             | <b>41,762</b>   | <b>41,762</b> | <b>41,195</b>             | <b>(567)</b>                                                      |
| <b>EXPENDITURES</b>               |                 |               |                           |                                                                   |
| Current:                          |                 |               |                           |                                                                   |
| Public works                      | 41,762          | 41,762        | 40,817                    | 945                                                               |
| <b>Total expenditures</b>         | <b>41,762</b>   | <b>41,762</b> | <b>40,817</b>             | <b>945</b>                                                        |
| <b>Net change in fund balance</b> | <b>\$ -</b>     | <b>\$ -</b>   | <b>378</b>                | <b>\$ 378</b>                                                     |
| Fund balances-beginning           |                 |               | 73,004                    |                                                                   |
| <b>Fund balances-ending</b>       |                 |               | <b>\$ 73,382</b>          |                                                                   |

**CITY OF IRWINDALE, CALIFORNIA**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual**  
**Proposition C**  
**For the Year Ended June 30, 2025**

|                                                                      | <b>Original</b> | <b>Final</b>       | <b>Actual<br/>Amounts</b> | <b>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</b> |
|----------------------------------------------------------------------|-----------------|--------------------|---------------------------|-------------------------------------------------------------------|
| <b>REVENUES</b>                                                      |                 |                    |                           |                                                                   |
| Other Taxes                                                          | \$ 34,599       | \$ 34,599          | \$ 32,277                 | \$ (2,322)                                                        |
| Use of money and property                                            | -               | -                  | 1,725                     | 1,725                                                             |
| <b>Total revenues</b>                                                | <b>34,599</b>   | <b>34,599</b>      | <b>34,002</b>             | <b>(597)</b>                                                      |
| <b>Excess (deficiency) of revenues<br/>over (under) expenditures</b> | <b>34,599</b>   | <b>34,599</b>      | <b>34,002</b>             | <b>(597)</b>                                                      |
| <b>OTHER FINANCING SOURCES (USES)</b>                                |                 |                    |                           |                                                                   |
| Transfers out                                                        | (34,599)        | (70,318)           | (35,719)                  | 34,599                                                            |
| <b>Total other financing sources (uses)</b>                          | <b>(34,599)</b> | <b>(70,318)</b>    | <b>(35,719)</b>           | <b>34,599</b>                                                     |
| <b>Net change in fund balances</b>                                   | <b>\$ -</b>     | <b>\$ (35,719)</b> | <b>(1,717)</b>            | <b>\$ 34,002</b>                                                  |
| Fund balances-beginning                                              |                 |                    | 42,284                    |                                                                   |
| Fund balances-ending                                                 |                 |                    | <b>\$ 40,567</b>          |                                                                   |

**CITY OF IRWINDALE, CALIFORNIA**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual**  
**Measure R**  
**For the Year Ended June 30, 2025**

|                                                                      | <b>Original</b> | <b>Final</b>       | <b>Actual<br/>Amounts</b> | <b>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</b> |
|----------------------------------------------------------------------|-----------------|--------------------|---------------------------|-------------------------------------------------------------------|
| <b>REVENUES</b>                                                      |                 |                    |                           |                                                                   |
| Other Taxes                                                          | \$ 25,949       | \$ 25,949          | \$ 24,203                 | \$ (1,746)                                                        |
| Use of money and property                                            | -               | -                  | 2,674                     | 2,674                                                             |
| <b>Total revenues</b>                                                | <b>25,949</b>   | <b>25,949</b>      | <b>26,877</b>             | <b>928</b>                                                        |
| <b>Excess (deficiency) of revenues<br/>over (under) expenditures</b> | <b>25,949</b>   | <b>25,949</b>      | <b>26,877</b>             | <b>928</b>                                                        |
| <b>OTHER FINANCING SOURCES (USES)</b>                                |                 |                    |                           |                                                                   |
| Transfers out                                                        | (25,949)        | (52,738)           | (26,789)                  | 25,949                                                            |
| <b>Total other financing sources (uses)</b>                          | <b>(25,949)</b> | <b>(52,738)</b>    | <b>(26,789)</b>           | <b>25,949</b>                                                     |
| <b>Net change in fund balances</b>                                   | <b>\$ -</b>     | <b>\$ (26,789)</b> | <b>88</b>                 | <b>\$ 26,877</b>                                                  |
| Fund balances-beginning                                              |                 |                    | 77,707                    |                                                                   |
| <b>Fund balances-ending</b>                                          |                 |                    | <b>\$ 77,795</b>          |                                                                   |



**CITY OF IRWINDALE, CALIFORNIA**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual**  
**TDA Article 3**  
**For the Year Ended June 30, 2025**

|                                                                      | <b>Original</b> | <b>Final</b>      | <b>Actual<br/>Amounts</b> | <b>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</b> |
|----------------------------------------------------------------------|-----------------|-------------------|---------------------------|-------------------------------------------------------------------|
| <b>REVENUES</b>                                                      |                 |                   |                           |                                                                   |
| Other Taxes                                                          | \$ 5,000        | \$ 5,000          | \$ 5,000                  | \$ -                                                              |
| <b>Total revenues</b>                                                | <b>5,000</b>    | <b>5,000</b>      | <b>5,000</b>              | <b>-</b>                                                          |
| <b>Excess (deficiency) of revenues<br/>over (under) expenditures</b> | <b>5,000</b>    | <b>5,000</b>      | <b>5,000</b>              | <b>-</b>                                                          |
| <b>OTHER FINANCING SOURCES (USES)</b>                                |                 |                   |                           |                                                                   |
| Transfers out                                                        | (5,000)         | (10,000)          | (5,000)                   | 5,000                                                             |
| <b>Total other financing sources (uses)</b>                          | <b>(5,000)</b>  | <b>(10,000)</b>   | <b>(5,000)</b>            | <b>5,000</b>                                                      |
| <b>Net change in fund balances</b>                                   | <b>\$ -</b>     | <b>\$ (5,000)</b> | <b>-</b>                  | <b>\$ 5,000</b>                                                   |
| Fund balances-beginning                                              |                 |                   | -                         |                                                                   |
| <b>Fund balances-ending</b>                                          |                 |                   | <b>\$ -</b>               |                                                                   |

## CITY OF IRWINDALE, CALIFORNIA

## Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

## Federal Grants

For the Year Ended June 30, 2025

|                                   | Original    | Final          | Actual<br>Amounts  | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|-----------------------------------|-------------|----------------|--------------------|---------------------------------------------------------|
| <b>REVENUES</b>                   |             |                |                    |                                                         |
| Intergovernmental                 | \$ -        | \$ 540,610     | \$ 70,695          | \$ (469,915)                                            |
| <b>Total revenues</b>             | <b>-</b>    | <b>540,610</b> | <b>70,695</b>      | <b>(469,915)</b>                                        |
| <b>EXPENDITURES</b>               |             |                |                    |                                                         |
| Current:                          |             |                |                    |                                                         |
| General government                | -           | -              | -                  | -                                                       |
| Community development             | -           | 150,000        | 21,115             | 128,885                                                 |
| Public safety                     | -           | 235,272        | 101,717            | 133,555                                                 |
| Housing activities                | -           | 1,328          | -                  | 1,328                                                   |
| Capital outlay                    | -           | 153,639        | -                  | 153,639                                                 |
| <b>Total expenditures</b>         | <b>-</b>    | <b>540,239</b> | <b>122,832</b>     | <b>417,407</b>                                          |
| <b>Net change in fund balance</b> | <b>\$ -</b> | <b>\$ 371</b>  | <b>(52,137)</b>    | <b>\$ (52,508)</b>                                      |
| Fund balances-beginning           |             |                | 14,037             |                                                         |
| <b>Fund balances-ending</b>       |             |                | <b>\$ (38,100)</b> |                                                         |

**CITY OF IRWINDALE, CALIFORNIA**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual**  
**Community Development Block Grant**  
**For the Year Ended June 30, 2025**

|                                                                      | <b>Original</b> | <b>Final</b>   | <b>Actual<br/>Amounts</b> | <b>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</b> |
|----------------------------------------------------------------------|-----------------|----------------|---------------------------|-------------------------------------------------------------------|
| <b>REVENUES</b>                                                      |                 |                |                           |                                                                   |
| Intergovernmental                                                    | \$ 8,243        | \$ 8,243       | \$ -                      | \$ (8,243)                                                        |
| <b>Total revenues</b>                                                | <u>8,243</u>    | <u>8,243</u>   | <u>-</u>                  | <u>(8,243)</u>                                                    |
| <b>Excess (deficiency) of revenues<br/>over (under) expenditures</b> | <u>8,243</u>    | <u>8,243</u>   | <u>-</u>                  | <u>(8,243)</u>                                                    |
| <b>OTHER FINANCING SOURCES (USES)</b>                                |                 |                |                           |                                                                   |
| Transfers out                                                        | (8,243)         | (8,243)        | -                         | 8,243                                                             |
| <b>Total other financing sources (uses)</b>                          | <u>(8,243)</u>  | <u>(8,243)</u> | <u>-</u>                  | <u>8,243</u>                                                      |
| <b>Net change in fund balances</b>                                   | <u>\$ -</u>     | <u>\$ -</u>    | <u>-</u>                  | <u>\$ -</u>                                                       |
| Fund balances-beginning                                              |                 |                | 1,246                     |                                                                   |
| <b>Fund balances-ending</b>                                          |                 |                | <u><b>\$ 1,246</b></u>    |                                                                   |

## CITY OF IRVINDALE, CALIFORNIA

## Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

## State Grants

For the Year Ended June 30, 2025

|                                                                      | Original    | Final                 | Actual<br>Amounts  | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|----------------------------------------------------------------------|-------------|-----------------------|--------------------|---------------------------------------------------------|
| <b>REVENUES</b>                                                      |             |                       |                    |                                                         |
| Intergovernmental                                                    | \$ -        | \$ 336,711            | \$ 1,749,550       | \$ 1,412,839                                            |
| <b>Total revenues</b>                                                | <b>-</b>    | <b>336,711</b>        | <b>1,749,550</b>   | <b>1,412,839</b>                                        |
| <b>EXPENDITURES</b>                                                  |             |                       |                    |                                                         |
| Current:                                                             |             |                       |                    |                                                         |
| General government                                                   | -           | 200,000               | 200,000            | -                                                       |
| Community development                                                | -           | 92,549                | 644                | 91,905                                                  |
| Public works                                                         | -           | 40,000                | -                  | 40,000                                                  |
| Capital outlay                                                       | -           | 5,059                 | -                  | 5,059                                                   |
| <b>Total expenditures</b>                                            | <b>-</b>    | <b>337,608</b>        | <b>200,644</b>     | <b>136,964</b>                                          |
| <b>Excess (deficiency) of revenues<br/>over (under) expenditures</b> | <b>-</b>    | <b>(897)</b>          | <b>1,548,906</b>   | <b>1,549,803</b>                                        |
| <b>OTHER FINANCING SOURCES (USES)</b>                                |             |                       |                    |                                                         |
| Transfers out                                                        | -           | (3,445,839)           | (1,502,839)        | 1,943,000                                               |
| <b>Total other financing sources (uses)</b>                          | <b>-</b>    | <b>(3,445,839)</b>    | <b>(1,502,839)</b> | <b>1,943,000</b>                                        |
| <b>Net change in fund balances</b>                                   | <b>\$ -</b> | <b>\$ (3,446,736)</b> | <b>46,067</b>      | <b>\$ 3,492,803</b>                                     |
| Fund balances-beginning                                              |             |                       | -                  |                                                         |
| <b>Fund balances-ending</b>                                          |             |                       | <b>\$ 46,067</b>   |                                                         |

**CITY OF IRWINDALE, CALIFORNIA**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual**  
**COPS**  
**For the Year Ended June 30, 2025**

|                                    | <b>Original</b> | <b>Final</b>        | <b>Actual<br/>Amounts</b> | <b>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</b> |
|------------------------------------|-----------------|---------------------|---------------------------|-------------------------------------------------------------------|
| <b>REVENUES</b>                    |                 |                     |                           |                                                                   |
| Intergovernmental                  | \$ -            | \$ 194,663          | \$ 194,663                | \$ -                                                              |
| Use of money and property          | -               | 7,951               | 10,875                    | 2,924                                                             |
| <b>Total revenues</b>              | <b>-</b>        | <b>202,614</b>      | <b>205,538</b>            | <b>2,924</b>                                                      |
| <b>EXPENDITURES</b>                |                 |                     |                           |                                                                   |
| Current:                           |                 |                     |                           |                                                                   |
| Public safety                      | -               | 60,000              | 9,983                     | 50,017                                                            |
| Capital outlay                     | -               | 404,455             | 80,344                    | 324,111                                                           |
| <b>Total expenditures</b>          | <b>-</b>        | <b>464,455</b>      | <b>90,327</b>             | <b>374,128</b>                                                    |
| <b>Net change in fund balances</b> | <b>\$ -</b>     | <b>\$ (261,841)</b> | <b>115,211</b>            | <b>\$ 377,052</b>                                                 |
| Fund balances-beginning            |                 |                     | 269,792                   |                                                                   |
| <b>Fund balances-ending</b>        |                 |                     | <b>\$ 385,003</b>         |                                                                   |

**CITY OF IRWINDALE, CALIFORNIA**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual**  
**Asset Forfeiture State Fund**  
**For the Year Ended June 30, 2025**

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|                                    | <b>Original</b> | <b>Final</b>      | <b>Actual<br/>Amounts</b> | <b>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</b> |
|------------------------------------|-----------------|-------------------|---------------------------|-------------------------------------------------------------------|
| <b>REVENUES</b>                    |                 |                   |                           |                                                                   |
| Use of money and property          | \$ -            | \$ -              | \$ 42                     | \$ 42                                                             |
| <b>Total revenues</b>              | <u>-</u>        | <u>-</u>          | <u>42</u>                 | <u>42</u>                                                         |
| <b>EXPENDITURES</b>                |                 |                   |                           |                                                                   |
| Current:                           |                 |                   |                           |                                                                   |
| Public safety                      | -               | 1,869             | -                         | 1,869                                                             |
| <b>Total expenditures</b>          | <u>-</u>        | <u>1,869</u>      | <u>-</u>                  | <u>1,869</u>                                                      |
| <b>Net change in fund balances</b> | <u>\$ -</u>     | <u>\$ (1,869)</u> | <u>42</u>                 | <u>\$ 1,911</u>                                                   |
| Fund balances-beginning            |                 |                   | 1,393                     |                                                                   |
| <b>Fund balances-ending</b>        |                 |                   | <u>\$ 1,435</u>           |                                                                   |

## CITY OF IRWINDALE, CALIFORNIA

## Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

## Measure M

For the Year Ended June 30, 2025

|                                                                      | Original        | Final              | Actual<br>Amounts | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|----------------------------------------------------------------------|-----------------|--------------------|-------------------|---------------------------------------------------------|
| <b>REVENUES</b>                                                      |                 |                    |                   |                                                         |
| Other Taxes                                                          | \$ 29,409       | \$ 29,409          | \$ 27,421         | \$ (1,988)                                              |
| Use of money and property                                            | -               | -                  | 1,458             | 1,458                                                   |
| <b>Total revenues</b>                                                | <b>29,409</b>   | <b>29,409</b>      | <b>28,879</b>     | <b>(530)</b>                                            |
| <b>Excess (deficiency) of revenues<br/>over (under) expenditures</b> | <b>29,409</b>   | <b>29,409</b>      | <b>28,879</b>     | <b>(530)</b>                                            |
| <b>OTHER FINANCING SOURCES (USES)</b>                                |                 |                    |                   |                                                         |
| Transfers out                                                        | (29,409)        | (59,770)           | (30,361)          | 29,409                                                  |
| <b>Total other financing sources (uses)</b>                          | <b>(29,409)</b> | <b>(59,770)</b>    | <b>(30,361)</b>   | <b>29,409</b>                                           |
| <b>Net change in fund balances</b>                                   | <b>\$ -</b>     | <b>\$ (30,361)</b> | <b>(1,482)</b>    | <b>\$ 28,879</b>                                        |
| Fund balances-beginning                                              |                 |                    | 36,124            |                                                         |
| <b>Fund balances-ending</b>                                          |                 |                    | <b>\$ 34,642</b>  |                                                         |

## CITY OF IRVINDALE, CALIFORNIA

## Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

## Safe Clean Water Program

For the Year Ended June 30, 2025

|                                                                      | Original       | Final                 | Actual<br>Amounts   | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|----------------------------------------------------------------------|----------------|-----------------------|---------------------|---------------------------------------------------------|
| <b>REVENUES</b>                                                      |                |                       |                     |                                                         |
| Other Taxes                                                          | \$ 400,000     | \$ 400,000            | \$ 405,061          | \$ 5,061                                                |
| Use of money and property                                            | -              | -                     | 38,873              | 38,873                                                  |
| <b>Total revenues</b>                                                | <b>400,000</b> | <b>400,000</b>        | <b>443,934</b>      | <b>43,934</b>                                           |
| <b>EXPENDITURES</b>                                                  |                |                       |                     |                                                         |
| Current:                                                             |                |                       |                     |                                                         |
| Public works                                                         | 227,000        | 239,764               | 127,552             | 112,212                                                 |
| <b>Total expenditures</b>                                            | <b>227,000</b> | <b>239,764</b>        | <b>127,552</b>      | <b>112,212</b>                                          |
| <b>Excess (deficiency) of revenues<br/>over (under) expenditures</b> | <b>173,000</b> | <b>160,236</b>        | <b>316,382</b>      | <b>156,146</b>                                          |
| <b>OTHER FINANCING SOURCES (USES)</b>                                |                |                       |                     |                                                         |
| Transfers out                                                        | (173,000)      | (1,163,445)           | (13,262)            | 1,150,183                                               |
| Total other financing sources (uses)                                 | (173,000)      | (1,163,445)           | (13,262)            | 1,150,183                                               |
| <b>Net change in fund balances</b>                                   | <b>\$ -</b>    | <b>\$ (1,003,209)</b> | <b>303,120</b>      | <b>\$ 1,306,329</b>                                     |
| Fund balances-beginning                                              |                |                       | 1,310,939           |                                                         |
| <b>Fund balances-ending</b>                                          |                |                       | <b>\$ 1,614,059</b> |                                                         |



**CITY OF IRWINDALE, CALIFORNIA**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual**  
**Development Impact Fees**  
**For the Year Ended June 30, 2025**

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|                                    | <b>Original</b>     | <b>Final</b>        | <b>Actual<br/>Amounts</b> | <b>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</b> |
|------------------------------------|---------------------|---------------------|---------------------------|-------------------------------------------------------------------|
| <b>REVENUES</b>                    |                     |                     |                           |                                                                   |
| Charges for services               | \$ 1,055,607        | \$ 1,055,607        | \$ -                      | \$ (1,055,607)                                                    |
| Use of money and property          | -                   | -                   | 259,425                   | 259,425                                                           |
| <b>Total revenues</b>              | <b>1,055,607</b>    | <b>1,055,607</b>    | <b>259,425</b>            | <b>(796,182)</b>                                                  |
| <b>Net change in fund balances</b> | <b>\$ 1,055,607</b> | <b>\$ 1,055,607</b> | <b>259,425</b>            | <b>\$ (796,182)</b>                                               |
| Fund balances-beginning            |                     |                     | 8,552,412                 |                                                                   |
| <b>Fund balances-ending</b>        |                     |                     | <b>\$ 8,811,837</b>       |                                                                   |

**Schedules of Revenues, Expenditures, and Changes in Fund Balances –  
Budget and Actual – Capital Project Funds**

## CITY OF IRVINDALE, CALIFORNIA

## Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

## Capital Projects Fund

For the Year Ended June 30, 2025

|                                                                      | Original           | Final                 | Actual<br>Amounts  | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|----------------------------------------------------------------------|--------------------|-----------------------|--------------------|---------------------------------------------------------|
| <b>REVENUES</b>                                                      |                    |                       |                    |                                                         |
| Intergovernmental                                                    | \$ -               | \$ -                  | \$ 64,700          | \$ 64,700                                               |
| Use of money and property                                            | 25,000             | 25,000                | 124,943            | 99,943                                                  |
| <b>Total revenues</b>                                                | <b>25,000</b>      | <b>25,000</b>         | <b>189,643</b>     | <b>164,643</b>                                          |
| <b>EXPENDITURES</b>                                                  |                    |                       |                    |                                                         |
| Capital outlay                                                       | 1,573,000          | 22,222,734            | 5,485,897          | 16,736,837                                              |
| <b>Total expenditures</b>                                            | <b>1,573,000</b>   | <b>22,222,734</b>     | <b>5,485,897</b>   | <b>16,736,837</b>                                       |
| <b>Excess (deficiency) of revenues<br/>over (under) expenditures</b> | <b>(1,548,000)</b> | <b>(22,197,734)</b>   | <b>(5,296,254)</b> | <b>16,901,480</b>                                       |
| <b>OTHER FINANCING SOURCES (USES)</b>                                |                    |                       |                    |                                                         |
| Transfers In                                                         | 1,573,000          | 20,755,142            | 5,345,058          | (15,410,084)                                            |
| Total other financing sources (uses)                                 | 1,573,000          | 20,755,142            | 5,345,058          | (15,410,084)                                            |
| <b>Net change in fund balances</b>                                   | <b>\$ 25,000</b>   | <b>\$ (1,442,592)</b> | <b>48,804</b>      | <b>\$ 1,491,396</b>                                     |
| Fund balances-beginning                                              |                    |                       | 267,180            |                                                         |
| <b>Fund balances-ending</b>                                          |                    |                       | <b>\$ 315,984</b>  |                                                         |

## **Combining Fiduciary Funds**

**CITY OF IRWINDALE, CALIFORNIA**  
**Combining Statement of Fiduciary Net Position**  
**Fiduciary Funds - Custodial Funds**  
**June 30, 2025**

|                                                                  | <b>Street Lighting<br/>District</b> | <b>Sewer<br/>Maintenance<br/>District</b> | <b>Total<br/>Custodial<br/>Funds</b> |
|------------------------------------------------------------------|-------------------------------------|-------------------------------------------|--------------------------------------|
| <b>ASSETS</b>                                                    |                                     |                                           |                                      |
| Pooled cash and investments                                      | \$ 45,494                           | \$ 475,556                                | \$ 521,050                           |
| Receivables:                                                     |                                     |                                           |                                      |
| Taxes                                                            | 34                                  | 351                                       | 385                                  |
| Accrued interest                                                 | 369                                 | 3,287                                     | 3,656                                |
| <b>Total assets</b>                                              | <b>45,897</b>                       | <b>479,194</b>                            | <b>525,091</b>                       |
| <b>LIABILITIES</b>                                               |                                     |                                           |                                      |
| Accounts payable                                                 | 316                                 | 4,729                                     | 5,045                                |
| <b>Total liabilities</b>                                         | <b>316</b>                          | <b>4,729</b>                              | <b>5,045</b>                         |
| <b>NET POSITION</b>                                              |                                     |                                           |                                      |
| Restricted for:                                                  |                                     |                                           |                                      |
| Restricted for individuals, organizations, and other governments | 45,581                              | 474,465                                   | 520,046                              |
| <b>Total net position</b>                                        | <b>\$ 45,581</b>                    | <b>\$ 474,465</b>                         | <b>\$ 520,046</b>                    |

**CITY OF IRWINDALE, CALIFORNIA**  
**Combining Statement of Changes in Fiduciary Net Position**  
**Fiduciary Funds - Custodial Funds**  
**For the Year Ended June 30, 2025**

|                                                          | <b>Street<br/>Lighting<br/>District</b> | <b>Sewer<br/>Maintenance<br/>District</b> | <b>Total<br/>Custodial<br/>Funds</b> |
|----------------------------------------------------------|-----------------------------------------|-------------------------------------------|--------------------------------------|
| <b>ADDITIONS</b>                                         |                                         |                                           |                                      |
| Taxes                                                    | \$ 16,422                               | \$ 172,592                                | \$ 189,014                           |
| Interest and change in fair value of investments         | 1,349                                   | 12,010                                    | 13,359                               |
| <b>Total additions</b>                                   | <b>17,771</b>                           | <b>184,602</b>                            | <b>202,373</b>                       |
| <b>DEDUCTIONS</b>                                        |                                         |                                           |                                      |
| Administrative expenses                                  | 11,497                                  | 23,502                                    | 34,999                               |
| Contractual services                                     | -                                       | 25,108                                    | 25,108                               |
| Utilities                                                | 4,440                                   | -                                         | 4,440                                |
| <b>Total deductions</b>                                  | <b>15,937</b>                           | <b>48,610</b>                             | <b>64,547</b>                        |
| <b>Net increase (decrease) in fiduciary net position</b> | <b>1,834</b>                            | <b>135,992</b>                            | <b>137,826</b>                       |
| Net position-beginning                                   | 43,747                                  | 338,473                                   | 382,220                              |
| <b>Net position-ending</b>                               | <b>\$ 45,581</b>                        | <b>\$ 474,465</b>                         | <b>\$ 520,046</b>                    |

## STATISTICAL SECTION

**CITY OF IRWINDALE, CALIFORNIA  
DESCRIPTION OF STATISTICAL SECTION CONTENTS  
June 30, 2025**

This part of the City's annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements and the note disclosures say about the government's overall financial health.

| <b>Contents:</b>                                                                                                                                                                                                                               | <b>Pages:</b>         |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|
| Financial Trends: these schedules contain trend information to help the reader understand how the City's financial performance and well being have changed over time .....                                                                     | <a href="#">122</a> - |
| Revenue Capacity: these schedules contain information to help the reader assess the City's most significant local revenue source, the property tax .....                                                                                       | <a href="#">127</a> - |
| Debt Capacity: these schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future .....                            | <a href="#">138</a> - |
| Demographic and Economic Information: these schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place .....                                    | <a href="#">143</a> - |
| Operating Information: these schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs ..... | <a href="#">146</a> - |



## Financial Trends

Table 1

City of Irwindale  
 Net Position by Component  
 Last Ten Fiscal Years  
 (accrual basis of accounting)

|                                            | Fiscal Year Ended June 30, 2025 |                |                |                |                |                |                |                |                |                |
|--------------------------------------------|---------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
|                                            | 2016                            | 2017           | 2018           | 2019           | 2020           | 2021           | 2022           | 2023           | 2024           | 2025           |
| <b>Governmental activities</b>             |                                 |                |                |                |                |                |                |                |                |                |
| Net Investment in capital assets           | \$ 49,794,671                   | \$ 49,601,338  | \$ 51,120,018  | \$ 52,952,415  | \$ 56,824,870  | \$ 59,023,400  | \$ 58,531,808  | \$ 53,573,404  | \$ 56,720,326  | \$ 62,468,632  |
| Restricted                                 | 60,867,149                      | 57,816,698     | 52,235,181     | 49,089,392     | 40,959,612     | 48,761,203     | 31,822,214     | 26,167,094     | 32,214,149     | 42,193,562     |
| Unrestricted                               | 23,747,719                      | 31,214,451     | 31,221,394     | 37,652,546     | 35,930,871     | 39,827,662     | 80,176,309     | 80,105,879     | 79,034,019     | 66,880,916     |
| Total governmental activities net position | \$ 134,409,539                  | \$ 138,632,487 | \$ 134,576,593 | \$ 139,694,353 | \$ 133,715,353 | \$ 147,612,265 | \$ 170,530,331 | \$ 159,846,377 | \$ 167,968,494 | \$ 171,543,110 |

**Table 2**  
**City of Inwindale**  
**Changes in Net Position**  
**Last Ten Fiscal Years**  
**(accrual basis of accounting)**

|                                                                    | Fiscal Year Ended June 30, 2025 |                 |                 |                 |                 |                 |                |                 |                 |                 |
|--------------------------------------------------------------------|---------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|----------------|-----------------|-----------------|-----------------|
|                                                                    | 2016                            | 2017            | 2018            | 2019            | 2020            | 2021            | 2022           | 2023            | 2024            | 2025            |
| <b>Expenses</b>                                                    |                                 |                 |                 |                 |                 |                 |                |                 |                 |                 |
| Governmental activities:                                           |                                 |                 |                 |                 |                 |                 |                |                 |                 |                 |
| General government                                                 | \$ 8,761,277                    | \$ 13,737,232   | \$ 7,288,404    | \$ 8,340,672    | \$ 14,321,050   | \$ 10,317,742   | \$ 11,146,039  | \$ 13,708,689   | \$ 13,348,287   | \$ 14,059,338   |
| Public safety                                                      | 5,837,909                       | 6,360,040       | 7,104,410       | 7,444,547       | 8,821,671       | 8,814,208       | 170,074        | 14,987,378      | 11,226,109      | 10,697,529      |
| Community development                                              | -                               | -               | -               | -               | -               | -               | -              | -               | 1,144,720       | 1,199,070       |
| Public works                                                       | 6,268,933                       | 8,457,410       | 8,615,524       | 10,579,291      | 7,009,865       | 8,203,369       | 3,621,595      | 12,942,100      | 8,996,863       | 7,407,149       |
| Parks and recreation                                               | 1,879,106                       | 2,775,633       | 2,147,371       | 1,672,481       | 1,941,613       | 2,462,513       | 706,365        | 5,611,869       | 4,067,859       | 4,197,355       |
| Housing activities                                                 | -                               | -               | -               | -               | -               | -               | -              | -               | 433,689         | 1,659,909       |
| Interest on long-term debt                                         | 145,043                         | 127,274         | 121,752         | 117,524         | 109,880         | 57,268          | 340            | 223             | 2,394           | 4,468           |
| Total primary government expenses                                  | \$ 22,892,268                   | \$ 31,457,589   | \$ 25,277,461   | \$ 28,154,515   | \$ 32,204,079   | \$ 29,855,100   | \$ 15,644,413  | \$ 47,250,259   | \$ 39,219,921   | \$ 39,223,818   |
| <b>Program Revenues</b>                                            |                                 |                 |                 |                 |                 |                 |                |                 |                 |                 |
| Governmental activities:                                           |                                 |                 |                 |                 |                 |                 |                |                 |                 |                 |
| Charges for services:                                              |                                 |                 |                 |                 |                 |                 |                |                 |                 |                 |
| General government                                                 | \$ 400                          | \$ -            | \$ 994,225      | \$ 424,921      | \$ 380,424      | \$ 387,006      | \$ 166,908     | \$ 468,377      | \$ 495,419      | \$ 533,045      |
| Public safety                                                      | 219,112                         | 427,666         | 517,901         | 547,025         | 427,120         | 363,519         | 450,219        | 461,473         | 241,205         | 227,850         |
| Public works                                                       | 780,947                         | 1,627,920       | 2,851,874       | 2,067,126       | 3,351,914       | 4,956,452       | 5,630,565      | 7,747,984       | 8,315,153       | 2,130,806       |
| Parks and recreation                                               | 121,177                         | 132,209         | 135,159         | 132,454         | 73,328          | 15,921          | 73,530         | 105,435         | 97,406          | 117,945         |
| Operating grants and contributions                                 | 1,010,005                       | 836,673         | 473,320         | 447,927         | 5,555,246       | 1,054,852       | 1,284,220      | 1,169,585       | 1,009,417       | 3,223,765       |
| Capital grants and contributions                                   | 290,685                         | 4,897           | 3,290,793       | 5,460,370       | 1,362,431       | 1,581,613       | 2,248,038      | 2,118,916       | 2,479,451       | 853,423         |
| Total primary government revenues                                  | \$ 2,422,326                    | \$ 3,029,385    | \$ 8,263,272    | \$ 9,079,823    | \$ 11,150,463   | \$ 8,365,363    | \$ 9,863,480   | \$ 12,071,770   | \$ 12,638,051   | \$ 7,086,834    |
| <b>Net Revenues (Expense)</b>                                      |                                 |                 |                 |                 |                 |                 |                |                 |                 |                 |
| Total primary government net expense                               | \$ (20,469,942)                 | \$ (28,428,204) | \$ (17,014,189) | \$ (19,074,692) | \$ (21,053,616) | \$ (21,489,737) | \$ (5,780,933) | \$ (35,178,489) | \$ (26,581,870) | \$ (32,136,984) |
| <b>General Revenues and Other Changes in Net Position</b>          |                                 |                 |                 |                 |                 |                 |                |                 |                 |                 |
| Governmental activities:                                           |                                 |                 |                 |                 |                 |                 |                |                 |                 |                 |
| Taxes                                                              |                                 |                 |                 |                 |                 |                 |                |                 |                 |                 |
| Property                                                           | \$ 2,166,117                    | \$ 1,925,140    | \$ 2,257,962    | \$ 2,182,643    | \$ 1,924,401    | \$ 2,492,984    | \$ 2,937,893   | \$ 3,109,565    | \$ 2,975,587    | \$ 2,648,190    |
| Mining/processing                                                  | 6,717,324                       | 6,291,651       | 7,088,995       | 7,130,002       | 6,233,464       | 7,303,874       | 7,896,155      | 7,238,368       | 8,520,874       | 7,010,939       |
| Sales                                                              | 3,691,820                       | 3,937,691       | 4,220,157       | 4,527,677       | 4,065,292       | 8,501,430       | 8,456,734      | 8,490,434       | 8,871,432       | 8,395,730       |
| Utility Users                                                      | 3,755,043                       | 3,601,434       | 3,873,263       | 3,759,934       | 3,439,780       | 3,229,073       | 3,531,654      | 3,988,477       | 4,453,120       | 4,746,971       |
| Franchise                                                          | 1,330,527                       | 1,348,162       | 1,410,694       | 1,355,055       | 1,345,110       | 1,386,036       | 1,459,690      | 1,641,809       | 1,778,137       | 1,840,280       |
| Business licenses                                                  | 1,151,728                       | 1,234,886       | 1,236,833       | 1,513,989       | 1,433,490       | 1,419,423       | 1,669,546      | 1,748,055       | 2,296,812       | 2,595,160       |
| Other                                                              | 345,301                         | 426,282         | 413,519         | 363,873         | 412,270         | 573,085         | 632,183        | 645,882         | -               | -               |
| Motor vehicle in lieu                                              | 127,443                         | 129,810         | 138,747         | 146,857         | 153,720         | 159,937         | 158,521        | 189,089         | 208,128         | 221,582         |
| Use of money and property                                          | 1,155,492                       | 600,339         | 599,074         | 2,541,718       | 629,741         | 729,032         | (1,985,618)    | 1,245,610       | 6,741,874       | 7,785,324       |
| Gain on sale of assets                                             | 718,150                         | 4,572,836       | -               | -               | -               | -               | -              | -               | -               | -               |
| Other                                                              | 2,809,931                       | 8,651,269       | 869,325         | 670,704         | 950,250         | 453,552         | 3,942,241      | -               | 1,470,044       | 849,206         |
| Extraordinary gain/(loss) on dissolution of redevelopment agency * | -                               | -               | -               | -               | (5,512,892)     | 8,952,218       | -              | -               | -               | -               |
| Total primary government                                           | \$ 23,968,876                   | \$ 32,719,500   | \$ 22,108,569   | \$ 24,192,452   | \$ 15,074,616   | \$ 35,200,644   | \$ 28,698,999  | \$ 28,297,289   | \$ 37,316,008   | \$ 36,093,382   |
| <b>Change in Net Position</b>                                      |                                 |                 |                 |                 |                 |                 |                |                 |                 |                 |
| Total primary government                                           | \$ 3,498,934                    | \$ 4,291,296    | \$ 5,094,380    | \$ 5,117,760    | \$ (5,979,000)  | \$ 13,710,907   | \$ 22,918,066  | \$ (6,881,200)  | \$ 10,734,138   | \$ 3,956,398    |

\* 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.

**Table 3**  
**City of Irwindale**  
**Fund Balances of Governmental Funds**  
**Last Ten Fiscal Years**  
**(modified accrual basis of accounting)**

|                                    | 2016          | 2017          | 2018          | 2019          | 2020          | 2021          | 2022          | 2023          | 2024          | 2025          |
|------------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| General fund                       |               |               |               |               |               |               |               |               |               |               |
| Nonspendable                       | \$ 12,142,153 | \$ 9,181,943  | \$ 8,869,831  | \$ 5,971,949  | \$ 6,173,082  | \$ 6,178,270  | \$ 6,181,495  | \$ 6,283,069  | \$ 6,227,674  | \$ 6,245,010  |
| Restricted                         | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             |
| Assigned                           | 18,676,485    | 30,620,784    | 30,112,196    | 32,081,720    | 29,253,846    | 24,013,761    | 40,714,845    | 48,875,370    | 56,169,770    | 56,307,070    |
| Unassigned                         | -             | -             | -             | -             | (329,443)     | 11,688,506    | -             | -             | -             | 5,000,000     |
| Total general fund                 | 30,818,638    | 39,802,727    | 38,982,027    | 38,053,669    | 35,097,485    | 41,880,537    | 46,896,340    | 55,158,439    | 62,397,444    | 67,552,080    |
| All other governmental funds       |               |               |               |               |               |               |               |               |               |               |
| Nonspendable                       | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ 9,460,033  | 9,452,193     | 9,524,383     | 1,833         |
| Restricted:                        |               |               |               |               |               |               |               |               |               |               |
| Public safety                      | 321,512       | 332,320       | 400,881       | 404,524       | 382,170       | 245,116       | 301,718       | 254,193       | 1,054,685     | 930,603       |
| Parks and recreation               | -             | -             | -             | -             | -             | 21,724        | 179,918       | 512,049       | 691,749       | 583,969       |
| Public works                       | -             | -             | 29,781,088    | 26,971,910    | 26,249,123    | 26,767,937    | 23,602,002    | 17,823,468    | 22,907,833    | 24,248,154    |
| Capital projects                   | 30,375,656    | 30,621,096    | -             | 2,909,411     | 107,456       | 56,072        | 125,582       | 216,021       | 267,180       | 315,984       |
| Housing activities                 | 30,169,981    | 26,862,878    | 22,052,482    | 18,802,558    | 12,806,670    | 21,670,354    | 7,612,994     | 7,379,231     | 7,261,971     | 15,995,400    |
| Debt service                       | -             | 404           | 730           | 989           | 243           | -             | -             | -             | -             | -             |
| General government                 | -             | -             | -             | -             | -             | -             | -             | 53,093        | 30,731        | 119,452       |
| Assigned                           | -             | -             | -             | 1,400,000     | -             | -             | 5,231,975     | 14,094,262    | 13,562,930    | 11,151,539    |
| Unassigned                         | (4,863)       | (180,356)     | (26,479)      | (1,446)       | (11,417)      | (80,164)      | (303,788)     | (250,729)     | -             | (38,100)      |
| Total all other governmental funds | \$ 60,862,286 | \$ 57,636,342 | \$ 52,208,702 | \$ 50,487,946 | \$ 39,534,245 | \$ 48,681,039 | \$ 46,210,434 | \$ 49,533,781 | \$ 55,301,462 | \$ 53,308,834 |

**Table 4**  
**City of Inwindale**  
**Changes in Fund Balances of Governmental Funds**  
**Last Ten Fiscal Years**  
**(modified accrual basis accounting)**

|                                                            | 2016          | 2017          | 2018           | 2019           | 2020            | 2021          | 2022          | 2023          | 2024          | 2025          |
|------------------------------------------------------------|---------------|---------------|----------------|----------------|-----------------|---------------|---------------|---------------|---------------|---------------|
| <b>Revenues:</b>                                           |               |               |                |                |                 |               |               |               |               |               |
| Taxes                                                      | \$ 19,304,177 | \$ 18,654,064 | \$ 20,597,369  | \$ 20,432,581  | \$ 18,908,037   | \$ 24,890,696 | \$ 26,525,879 | \$ 26,987,502 | \$ 29,084,892 | \$ 27,967,899 |
| Licenses and permits                                       | 554,101       | 938,966       | 1,715,887      | 1,398,588      | 1,072,463       | 2,725,917     | 1,274,644     | 2,081,475     | 2,167,580     | 1,325,018     |
| Intergovernmental                                          | 685,971       | 474,772       | 563,951        | 1,017,960      | 804,439         | 998,062       | 1,136,135     | 1,472,323     | 2,772,131     | 2,532,361     |
| Charges for services                                       | 526,145       | 1,504,357     | 1,517,298      | 1,114,488      | 2,567,927       | 2,449,426     | 4,788,178     | 6,124,223     | 6,355,646     | 1,042,023     |
| Use of money and property                                  | 1,155,492     | 599,476       | 599,361        | 2,685,365      | 2,019,171       | 729,032       | (1,985,618)   | 1,554,058     | 6,741,874     | 7,785,324     |
| Fines and forfeitures                                      | 193,467       | 243,812       | 305,749        | 326,981        | 204,280         | 137,662       | 186,362       | 175,433       | 160,745       | 226,144       |
| Contributions                                              | 556,028       | 41,079        | 37,550         | 253,094        | 3,379,612       | 61,674        | 50,851        | 54,507        | 56,411        | 61,198        |
| Miscellaneous                                              | 2,812,240     | 8,672,122     | 5,007,717      | 4,451,692      | 2,445,400       | 3,445,240     | 4,130,331     | 3,774,478     | 4,394,662     | 3,587,979     |
| Total revenues                                             | \$ 25,787,621 | \$ 31,128,648 | \$ 30,344,882  | \$ 31,678,749  | \$ 31,401,329   | \$ 35,437,709 | \$ 36,106,762 | \$ 42,223,999 | \$ 51,733,941 | \$ 44,527,946 |
| <b>Expenditures:</b>                                       |               |               |                |                |                 |               |               |               |               |               |
| General government                                         | \$ 7,999,231  | \$ 13,525,715 | \$ 12,858,871  | \$ 9,197,821   | \$ 14,543,070   | \$ 9,134,721  | \$ 14,130,600 | \$ 9,510,967  | \$ 10,825,312 | \$ 13,082,797 |
| Public safety                                              | 5,702,613     | 5,780,504     | 9,915,262      | 9,740,120      | 10,467,471      | 6,996,871     | 8,003,715     | 8,546,526     | 8,204,176     | 8,744,406     |
| Community development                                      | -             | -             | -              | -              | -               | -             | -             | -             | 1,134,779     | 1,199,093     |
| Parks and recreation                                       | 1,781,960     | 1,935,900     | 1,862,459      | 1,927,800      | 2,050,185       | 1,973,355     | 2,658,718     | 3,187,464     | 2,981,051     | 3,101,758     |
| Public works                                               | 4,741,024     | 6,810,493     | 8,418,135      | 8,016,992      | 6,428,605       | 6,406,208     | 6,969,667     | 7,571,502     | 6,474,862     | 6,219,198     |
| Housing activities                                         | -             | -             | -              | -              | -               | -             | -             | 370,763       | 433,689       | 415,926       |
| Capital outlay                                             | 987,916       | 1,490,419     | 2,927,419      | 3,510,263      | 5,689,393       | 3,514,216     | 1,833,134     | 1,504,855     | 8,714,140     | 8,762,163     |
| Debt Service:                                              |               |               |                |                |                 |               |               |               |               |               |
| Principal                                                  | 455,000       | 465,000       | 480,000        | 495,000        | 520,000         | 540,000       | 17,871        | 40,608        | 67,126        | 88,218        |
| Interest and fiscal charges                                | 136,556       | 135,308       | 131,076        | 128,996        | 119,588         | 71,786        | 340           | 223           | 2,394         | 4,468         |
| Total expenditures                                         | \$ 21,804,300 | \$ 29,943,339 | \$ 36,593,222  | \$ 33,014,992  | \$ 39,798,322   | \$ 28,637,157 | \$ 33,614,045 | \$ 30,732,908 | \$ 38,837,529 | \$ 41,618,027 |
| Excess of revenues over (under) expenditures               | \$ 3,983,321  | \$ 1,185,309  | \$ (6,248,340) | \$ (1,336,243) | \$ (8,396,993)  | \$ 6,800,552  | \$ 2,492,717  | \$ 11,491,091 | \$ 12,896,412 | \$ 2,909,919  |
| <b>Other financing sources (uses):</b>                     |               |               |                |                |                 |               |               |               |               |               |
| Transfers in                                               | \$ 3,909,009  | \$ 5,391,719  | \$ 3,006,609   | \$ 6,372,238   | \$ 5,523,924    | \$ 14,578,311 | \$ 2,975,755  | \$ 2,536,619  | \$ 9,326,349  | \$ 7,079,920  |
| Transfers out                                              | (3,909,009)   | (5,391,719)   | (3,006,609)    | (6,372,238)    | (5,523,924)     | (14,578,311)  | (2,975,755)   | (2,536,619)   | (9,326,349)   | (7,079,920)   |
| Capital leases                                             | -             | -             | -              | -              | -               | -             | 52,481        | -             | -             | 91,646        |
| Subscriptions                                              | -             | -             | -              | -              | -               | -             | -             | 94,355        | 110,274       | 163,143       |
| Proceeds on sale of land held                              | 718,150       | -             | -              | 1,229,321      | -               | -             | -             | -             | -             | -             |
| Loss on sale of land held                                  | -             | -             | -              | (2,542,192)    | (5,512,892)     | 8,952,218     | -             | -             | -             | -             |
| Total other financing sources (uses)                       | \$ 718,150    | \$ 4,572,836  | \$ -           | \$ (1,312,871) | \$ (5,512,892)  | \$ 8,952,218  | \$ 52,481     | \$ 94,355     | \$ 110,274    | \$ 254,789    |
| Net change in fund balances before restatements            | \$ 4,701,471  | \$ 5,758,145  | \$ (6,248,340) | \$ (2,649,114) | \$ (13,909,885) | \$ 15,752,770 | \$ 2,545,198  | \$ 11,585,446 | \$ 13,006,686 | \$ 3,164,708  |
| Restatement of fund balances                               | -             | -             | -              | -              | -               | 177,076       | -             | -             | -             | -             |
| Net change in fund balances after restatement              | \$ 4,701,471  | \$ 5,758,145  | \$ (6,248,340) | \$ (2,649,114) | \$ (13,909,885) | \$ 15,929,846 | \$ 2,545,198  | \$ 11,585,446 | \$ 13,006,686 | \$ 3,164,708  |
| Debt service as a percentage of noncapital expenditures ** | 2.84%         | 2.11%         | 1.82%          | 2.11%          | 1.87%           | 2.44%         | 0.06%         | 0.14%         | 0.23%         | 0.28%         |

\* 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

### Revenue Capacity Information

**Table 5**  
**City of Irwindale**  
**Governmental Activities Tax Revenues By Source**  
**Last Ten Fiscal Years**  
**(accrual basis of accounting)**

| <b>Fiscal<br/>Year<br/>Ended<br/>June 30</b> | <b>Property<br/>Tax</b> | <b>Mining<br/>Tax</b> | <b>Sales<br/>Tax</b> | <b>Utility Users<br/>Tax</b> | <b>Other<br/>Tax</b> | <b>Total<br/>Taxes</b> |
|----------------------------------------------|-------------------------|-----------------------|----------------------|------------------------------|----------------------|------------------------|
| 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             |
| 2022                                         | 2,937,893               | 7,896,155             | 8,456,734            | 3,531,654                    | 3,761,419            | 26,583,855             |
| 2023                                         | 3,109,565               | 7,238,368             | 8,490,434            | 3,988,477                    | 4,035,746            | 26,862,590             |
| 2024                                         | 2,975,587               | 8,520,874             | 8,871,432            | 4,453,120                    | 4,074,949            | 28,895,962             |
| 2025                                         | 2,648,190               | 7,010,939             | 8,395,730            | 4,746,971                    | 4,435,440            | 27,237,270             |

\* 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. 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)**

| <b>Fiscal<br/>Year<br/>Ended<br/>June 30</b> | <b>Excavation<br/>Tax</b> | <b>Processing<br/>Tax</b> | <b>Mining Impact<br/>Excavation<br/>Tax</b> | <b>Mining Impact<br/>Processing<br/>Tax</b> | <b>Total<br/>Mining<br/>Taxes</b> |
|----------------------------------------------|---------------------------|---------------------------|---------------------------------------------|---------------------------------------------|-----------------------------------|
| 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                         |
| 2022                                         | 2,182,228                 | 1,381,362                 | 2,643,757                                   | 1,688,808                                   | 7,896,155                         |
| 2023                                         | 1,865,013                 | 1,394,361                 | 2,279,897                                   | 1,699,097                                   | 7,238,368                         |
| 2024                                         | 2,043,206                 | 1,494,280                 | 2,497,893                                   | 1,820,638                                   | 7,856,017                         |
| 2025                                         | 1,638,267                 | 1,280,978                 | 2,002,752                                   | 1,560,185                                   | 6,482,182                         |

Source: City of Irwindale Finance Department



**Table 7**  
**City of Irwindale**  
**Mining Tax Rates**  
**Last Ten Fiscal Years**

| <b>Fiscal<br/>Year<br/>Ended<br/>June 30</b> | <b>Excavation<br/>Tax Rate<br/>(per ton)</b> | <b>Processing<br/>Tax Rate<br/>(per ton)</b> | <b>Mining Impact<br/>Excavation<br/>Tax Rate<br/>(per ton)</b> | <b>Mining Impact<br/>Processing<br/>Tax Rate<br/>(per ton)</b> |
|----------------------------------------------|----------------------------------------------|----------------------------------------------|----------------------------------------------------------------|----------------------------------------------------------------|
| 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                                                         |
| 2022                                         | 0.3381                                       | 0.1693                                       | 0.4133                                                         | 0.2063                                                         |
| 2023                                         | 0.3509                                       | 0.1757                                       | 0.4290                                                         | 0.2141                                                         |
| 2024                                         | 0.3646                                       | 0.1826                                       | 0.4457                                                         | 0.2224                                                         |
| 2025                                         | 0.3755                                       | 0.1881                                       | 0.4591                                                         | 0.2291                                                         |

Source: City of Irwindale Finance Department

City of Irwindale

Current Year and Nine Years Ago

|                                     | 2025            |              |         | 2016                                   |              |         |
|-------------------------------------|-----------------|--------------|---------|----------------------------------------|--------------|---------|
|                                     | Mining Operator | Mining Taxes | Rank    | Percentage of Total Mining Tax Revenue | Mining Taxes | Rank    |
| Vulcan Durbin/Reliance              | 2,342,373       | 1            | 36.1%   | 3,207,759                              | 1            | 47.8%   |
| United Rock                         | 2,176,644       | 2            | 33.6%   | 915,875                                | 3            | 13.6%   |
| Martin Marietta (Hanson Aggregates) | 1,785,948       | 3            | 27.6%   | 2,393,439                              | 2            | 35.7%   |
| All American Asphalt                | 103,740         | 4            | 1.6%    | 82,340                                 | 4            | 1.2%    |
| Holliday Rock                       | 72,669          | 5            | 1.1%    | 59,252                                 | 5            | 0.9%    |
| Peck Road Gravel Pit                | 807             | 6            | 0.0%    | 51,637                                 | 6            | 0.8%    |
| Totals                              | 6,482,181       |              | 100.00% | 6,710,302                              |              | 100.00% |

Source: City of Irwindale Finance Department

**Table 9**  
**City of Inland Empire**  
**Assessed Value and Estimated Actual Value of Taxable Property**  
**Last Ten Fiscal Years**

| Category                 | 2016                 | 2017                 | 2018                 | 2019                 | 2020                 | 2021                 | 2022                 | 2023                 | 2024                 | 2025                 |
|--------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Residential              | 53,803,730           | 55,306,155           | 59,483,148           | 64,644,891           | 69,211,895           | 73,390,420           | 75,465,668           | 81,573,035           | 84,677,978           | 89,103,339           |
| Commercial               | 179,619,293          | 182,176,675          | 171,797,899          | 171,514,320          | 213,589,419          | 254,462,647          | 296,730,366          | 313,952,251          | 331,840,871          | 351,542,112          |
| Industrial               | 1,454,273,793        | 1,480,939,609        | 1,615,507,741        | 1,692,091,506        | 1,839,178,802        | 1,864,686,637        | 1,644,090,819        | 1,743,848,647        | 1,896,015,694        | 2,124,604,111        |
| Government Owned         | 508,170              | 515,919              | 526,237              | 536,761              | 547,495              | 558,444              | 564,228              | 575,512              | 587,022              | 598,762              |
| Institutional            | 161,574              | 164,037              | 167,317              | 850,000              | -                    | -                    | -                    | -                    | -                    | -                    |
| Miscellaneous            | 7,806,464            | 7,795,215            | 7,764,046            | 7,781,738            | 7,829,920            | 7,830,569            | 7,790,995            | 7,820,554            | 7,949,352            | 7,305,313            |
| Recreational             | 22,969,948           | 23,320,239           | 26,356,643           | 26,883,775           | 27,421,449           | 27,969,875           | 27,994,086           | 26,014,167           | 26,534,449           | 27,065,137           |
| Vacant                   | 69,052,434           | 78,577,829           | 81,698,273           | 81,100,375           | 79,272,843           | 85,240,244           | 151,734,585          | 364,066,540          | 387,520,986          | 367,990,325          |
| SBE Nonunitary           | 7,071,026            | 7,071,526            | 7,071,526            | 7,071,526            | 7,071,526            | 7,171,072            | 7,191,072            | 7,191,072            | 7,191,072            | 7,207,951            |
| Cross Reference          | 86,806,996           | 88,007,252           | 129,623,585          | 145,323,008          | 133,542,664          | 126,933,216          | 118,288,388          | 114,333,931          | 126,290,061          | 120,873,900          |
| Unsecured                | 351,397,594          | 352,596,600          | 332,009,850          | 369,615,372          | 310,428,919          | 351,867,464          | 434,527,438          | 645,962,496          | 766,705,221          | 767,131,877          |
| Exempt                   | (44,205,503)         | (43,526,869)         | (40,168,105)         | (37,440,651)         | (33,879,116)         | (33,779,664)         | (33,294,975)         | (33,161,488)         | (33,159,448)         | (33,159,448)         |
| <b>TOTALS</b>            | <b>2,233,471,022</b> | <b>2,276,471,056</b> | <b>2,432,006,265</b> | <b>2,567,413,272</b> | <b>2,688,094,932</b> | <b>2,800,130,588</b> | <b>2,764,377,645</b> | <b>3,305,338,205</b> | <b>3,635,312,706</b> | <b>3,863,422,827</b> |
| <b>Total Direct Rate</b> | <b>0.11913%</b>      | <b>0.11874%</b>      | <b>0.11491%</b>      | <b>0.11809%</b>      | <b>0.11771%</b>      | <b>0.11680%</b>      | <b>0.11747%</b>      | <b>0.11623%</b>      | <b>0.11608%</b>      | <b>0.11577%</b>      |

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 Irwindale**  
**Direct and Overlapping Property Tax Rates**  
**Last Ten Fiscal Years**

| Fiscal<br>Year<br>Ended | Direct Rate<br>General<br>Levy | Overlapping Rates  |         |                  |                   |                | Total<br>Direct &<br>Overlapping<br>Rates |
|-------------------------|--------------------------------|--------------------|---------|------------------|-------------------|----------------|-------------------------------------------|
|                         |                                | Los Angeles County |         | School Districts | Community College | Water District |                                           |
|                         |                                |                    |         |                  |                   |                |                                           |
| 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        |                                           |
| 2022                    | 1.00000                        | 0.00000            | 0.93117 | 0.10966          | 0.00350           | 2.04433        |                                           |
| 2023                    | 1.00000                        | 0.00000            | 0.94054 | 0.10317          | 0.00350           | 2.04721        |                                           |
| 2024                    | 1.00000                        | 0.00000            | 0.87518 | 0.10388          | 0.00350           | 1.98256        |                                           |
| 2025                    | 1.00000                        | 0.00000            | 0.89155 | 0.10972          | 0.00700           | 2.00827        |                                           |

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, 2025

| Property Owner                          | 2025                         |      |                                                     | 2016                         |      |                                                     |
|-----------------------------------------|------------------------------|------|-----------------------------------------------------|------------------------------|------|-----------------------------------------------------|
|                                         | Taxable<br>Assessed<br>Value | Rank | Percentage of<br>Total Taxable<br>Assessed<br>Value | Taxable<br>Assessed<br>Value | Rank | Percentage of<br>Total Taxable<br>Assessed<br>Value |
| IBY Property Owner LLC                  | \$ 281,609,317               | 1    | 7.27%                                               |                              |      |                                                     |
| IBY LLC                                 | 205,414,021                  | 2    | 5.30%                                               |                              |      |                                                     |
| LIT Reliance II LP                      | 201,629,519                  | 3    | 5.21%                                               |                              |      |                                                     |
| Rexford Industrial LLC                  | 200,024,514                  | 4    | 5.17%                                               |                              |      |                                                     |
| Crow Family Holdings Industrial         | 123,083,495                  | 5    | 3.18%                                               | \$ 104,307,898               | 2    | 4.66%                                               |
| Kaiser                                  | 118,192,675                  | 6    | 3.05%                                               |                              |      |                                                     |
| BPP Pacific Indl Reit LA Reg            | 96,850,216                   | 7    | 2.50%                                               |                              |      |                                                     |
| California Industrial Properties LLC    | 89,046,000                   | 8    | 2.30%                                               |                              |      |                                                     |
| Huy Fong Irwindale LLC                  | 77,172,817                   | 9    | 1.99%                                               | 76,570,138                   | 3    | 3.42%                                               |
| Ready Pac Produce Inc.                  | 72,444,135                   | 10   | 1.87%                                               | 35,056,713                   | 9    |                                                     |
| Duke Realty 13131 LA Street LP          |                              |      |                                                     | 400,464,709                  | 1    | 17.89%                                              |
| Millercoors Inc./Miller Brewing Company |                              |      |                                                     | 55,424,669                   | 4    | 2.48%                                               |
| Metropolitan Life Insurance Company     |                              |      |                                                     | 44,570,563                   | 5    | 1.99%                                               |
| LBA of CPT Industrial-CO III LLC        |                              |      |                                                     | 41,367,910                   | 6    | 1.85%                                               |
| Davis Wire Corporation                  |                              |      |                                                     | 37,229,027                   | 7    | 1.66%                                               |
| Unitek Corporation                      |                              |      |                                                     | 36,280,774                   | 8    | 1.62%                                               |
| Hanson Aggregates West Inc.             |                              |      |                                                     | 33,089,644                   | 10   | 1.48%                                               |
| Calmat Properties Company               |                              |      |                                                     |                              |      |                                                     |
| Totals                                  | \$ 1,465,466,709             |      | 37.84%                                              | \$ 864,362,045               |      | 37.04%                                              |

Source: HdL Coren & Cone Reports

**Table 12**  
**City of Inwindale**  
**Property Tax Levies and Collections**  
**Last Ten Fiscal Years**

| Fiscal<br>Year<br>Ended<br>June 30 | City Tax<br>Levy | Collected within the<br>Fiscal Year of the Levy |                       | Collected In<br>Subsequent<br>Years | Total Collections |                       |
|------------------------------------|------------------|-------------------------------------------------|-----------------------|-------------------------------------|-------------------|-----------------------|
|                                    |                  | Amount<br>Collected                             | Percentage<br>of Levy |                                     | Amount            | Percentage<br>of Levy |
| 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%                 |
| 2022                               | 232,570          | 230,104                                         | 98.9%                 | NA                                  | 230,104           | 98.9%                 |
| 2023                               | 483,390          | 477,942                                         | 98.9%                 | NA                                  | 477,942           | 98.9%                 |
| 2024                               | 241,673          | 238,793                                         | 98.8%                 | NA                                  | 238,793           | 98.8%                 |
| 2025                               | 245,309          | 242,450                                         | 98.8%                 | NA                                  | 242,450           | 98.8%                 |

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 Inland Empire**  
**Taxable Sales by Category**  
**Last Ten Fiscal Years**

|                            | (in thousands of dollars) |                   |                   |                   |                   |                   |                   |                   |                   |                   |
|----------------------------|---------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
|                            | 2015                      | 2016              | 2017              | 2018              | 2019              | 2020              | 2021              | 2022              | 2023              | 2024              |
| Apparel Stores             | 599                       | 483               | 733               | 719               | 635               | 145               | 138               | 1,038             | 1,017             | 873               |
| Food Stores                | 715                       | 591               | 353               | 290               | 285               | 372               | 370               | 405               | 579               | 519               |
| Eating and Drinking Places | 20,889                    | 21,624            | 21,945            | 22,122            | 23,374            | 20,903            | 24,092            | 27,396            | 26,880            | 26,677            |
| Building Materials         | 11,268                    | 12,775            | 17,564            | 16,928            | 16,205            | 16,515            | 21,038            | 24,107            | 22,658            | 25,004            |
| Auto Dealers and Supplies  | 3,606                     | 6,311             | 7,788             | 9,331             | 9,862             | 9,152             | 13,417            | 13,429            | 5,884             | 7,909             |
| Service Stations           | 45,400                    | 38,906            | 42,478            | 44,726            | 50,297            | 31,987            | 47,182            | 67,253            | 58,671            | 53,608            |
| Other Retail Stores        | 14,266                    | 13,493            | 13,176            | 14,190            | 14,248            | 8,798             | 14,259            | 44,196            | 46,620            | 53,111            |
| All Other Outlets          | 303,365                   | 284,013           | 318,720           | 295,983           | 267,808           | 339,064           | 328,832           | 339,979           | 369,002           | 356,501           |
| <b>Total</b>               | <b>\$ 400,108</b>         | <b>\$ 378,196</b> | <b>\$ 422,757</b> | <b>\$ 404,289</b> | <b>\$ 382,714</b> | <b>\$ 426,936</b> | <b>\$ 449,328</b> | <b>\$ 517,803</b> | <b>\$ 531,311</b> | <b>\$ 524,203</b> |

\* 2025 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, 2025

| 2025                                                    |                              | 2016                              |                              |
|---------------------------------------------------------|------------------------------|-----------------------------------|------------------------------|
| Business Name                                           | Business Category            | Business Name                     | Business Category            |
| 3M Oral Care                                            | Medical/Biotech              | 3M Oral Care                      | Medical/Biotech              |
| Arco                                                    | Service Stations             | ACH Supply                        | Plumbing/Electrical Supplies |
| Arco AM PM                                              | Service Stations             | Airgas                            | Drugs/Chemicals              |
| Arco AM PM                                              | Service Stations             | Applied Industrial Technologies   | Heavy Industrial             |
| Astec Construction Equipment                            | Warehouse/Farm/Const. Equip. | Arco                              | Service Stations             |
| Chem Arrow                                              | Drugs/Chemicals              | Arco AM PM                        | Service Stations             |
| Crowley Company                                         | Heavy Industrial             | Arco AM PM                        | Service Stations             |
| Decore Active Specialties                               | Contractors                  | Bartley Optical Sales             | Medical/Biotech              |
| Food Makers Bakery Equipment                            | Food Service Equip./Supplies | Chaparral Concrete Company        | Contractors                  |
| G & I Isles Industries                                  | Heavy Industrial             | Chem Arrow                        | Drugs/Chemicals              |
| Good Smile Connect                                      | Specialty Stores             | Clark Pacific                     | Contractors                  |
| Holiday Rock                                            | Contractors                  | Crowley Company                   | Heavy Industrial             |
| Home Depot USA                                          | Fulfillment Centers          | Decore Active Specialties         | Contractors                  |
| Inwindale Brew Yard                                     | Food Service Equip./Supplies | Food Makers Bakery Equipment      | Food Service Equip./Supplies |
| Johnstone Supply                                        | Light Industrial/Printers    | Hanson Aggregates West            | Contractors                  |
| McDonald's                                              | Quick-Service Restaurants    | Holiday Rock Co                   | Contractors                  |
| Patton Sales                                            | Office Supplies/ Furniture   | Miller Brewing Company            | Food Service Equip./Supplies |
| Rivergrade Shell Station                                | Service Stations             | National Ready Mixed Concrete     | Contractors                  |
| Scholastic Book Fairs                                   | Stationery/Book Stores       | New Flyer of America              | Trailers/Auto Parts          |
| Shell                                                   | Service Stations             | Rivergrade Shell Station          | Service Stations             |
| Sigler Wholesale Distributors                           | Contractors                  | Sigler Wholesale Distributors     | Contractors                  |
| Spragues Rock & Sand                                    | Contractors                  | Spragues Rock & Sand              | Contractors                  |
| United Rock Products/Sully Miller                       | Contractors                  | United Rock Products/Sully Miller | Contractors                  |
| Vulcan Materials                                        | Contractors                  | Vulcan Materials                  | Contractors                  |
| Western Emulsions                                       | Contractors                  | Western Emulsions                 | Contractors                  |
| Percent of Fiscal Year Total<br>Paid by Top 25 Accounts | 66.88%                       |                                   | 63.80%                       |

Source: HdL Coren & Cone Reports

Firms Listed Alphabetically (April through March data for each year)



### **Debt Capacity Information**

**Table 15**  
**City of Irwindale**  
**Ratios of Outstanding Debt by Type**  
**Last Ten Fiscal Years**

| Fiscal Year | Lease Revenue Bonds (1) | Lease Liability | Subscription Liability | Total Debt Primary Government | Total Debt As A Percentage on Taxable Assessed Value | Per Capita Personal Income | Ratio of Outstanding Debt |
|-------------|-------------------------|-----------------|------------------------|-------------------------------|------------------------------------------------------|----------------------------|---------------------------|
| 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                        |
| 2022        | -                       | 34,610          | -                      | 34,610                        | 0.00%                                                | 29,710                     | NM                        |
| 2023        | -                       | 16,622          | 71,735                 | 88,357                        | 0.00%                                                | 34,446                     | NM                        |
| 2024        | -                       | -               | 131,506                | 131,506                       | 0.00%                                                | 38,315                     | NM                        |
| 2025        | -                       | 76,616          | 221,460                | 298,076                       | 0.01%                                                | 34,873                     | NM                        |

Source: City of Irwindale Note 7 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 Irwindale**  
**Bonded Debt Pledged Revenue Coverage**  
**Successor Agency Tax Allocation Bonds**  
**Last Ten Fiscal Years**

| Fiscal Year | Tax Increment/<br>Allocation | Debt Service              |          |
|-------------|------------------------------|---------------------------|----------|
|             |                              | Principal and<br>Interest | Coverage |
| 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     |
| 2022        | -                            | 7,966,300                 | -        |
| 2023        | 3,335,812                    | 7,958,810                 | 0.42     |
| 2024        | 6,877,013                    | 7,954,933                 | 0.86     |
| 2025        | 6,935,764                    | 7,951,240                 | 0.87     |

Source: City of Irwindale

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, 2025

|                                                                       | Percentage<br>Applicable<br>to City of<br>Irwindale | (1) | Amount<br>Applicable<br>to City of<br>Irwindale |
|-----------------------------------------------------------------------|-----------------------------------------------------|-----|-------------------------------------------------|
| <b>2024-25 Assessed Valuation (after deducting Incremental Value)</b> |                                                     |     |                                                 |
|                                                                       |                                                     |     | \$ 202,374,083                                  |
| <b>Direct Debt:</b>                                                   |                                                     |     |                                                 |
| Subscription Liability                                                | 100%                                                |     | 221,460                                         |
| Lease Liability                                                       | 100%                                                |     | 76,616                                          |
|                                                                       |                                                     |     | \$ 298,076                                      |
| <b>Overlapping Debt:</b>                                              |                                                     |     |                                                 |
| Metropolitan Water District                                           | 0.095%                                              |     | \$ 16,297                                       |
| Citrus Community College District                                     | 5.613%                                              |     | 11,284,112                                      |
| Mt San Antonio Community College District                             | 1.170%                                              |     | 12,429,711                                      |
| Rio Hondo Community College District                                  | 0.330%                                              |     | 1,176,628                                       |
| Azusa Unified School District                                         | 15.512%                                             |     | 19,116,763                                      |
| Baldwin Park Unified School District                                  | 9.620%                                              |     | 11,254,367                                      |
| Covina Valley Unified School District                                 | 5.609%                                              |     | 9,469,904                                       |
| Duarte Unified School District                                        | 12.120%                                             |     | 15,053,804                                      |
| Other School Districts                                                | Various                                             |     | 4,694,583                                       |
| Total Overlapping Debt                                                |                                                     |     | \$ 84,496,169                                   |
| Total Direct and Overlapping Tax and Assessment Debt:                 |                                                     |     | \$ 84,794,245                                   |

|                              |        |
|------------------------------|--------|
| Ratio to Assessed Valuation: |        |
| Direct Debt %                | 0.15%  |
| Overlapping Debt %           | 41.75% |
| Total Gross Debt %           | 41.90% |

- (1) Percentage of overlapping agency's assessed valuation located within boundaries of the city.  
(2) Amount presented includes related premiums, discounts, and adjustments.

Source: Hdl Coren & Cone Reports

**Table 18**  
**City of Irwindale**  
**Legal Debt Margin Information**  
**Last Ten Fiscal Years**

|                                                                      | 2016             | 2017             | 2018             | 2019             | 2020             | 2021             | 2022             | 2023             | 2024             | 2025             |
|----------------------------------------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Assessed valuation                                                   | \$ 2,233,471,022 | \$ 2,276,471,056 | \$ 2,432,006,265 | \$ 2,567,413,272 | \$ 2,688,094,932 | \$ 2,800,130,588 | \$ 2,764,377,645 | \$ 3,305,338,205 | \$ 3,635,312,706 | \$ 3,863,422,827 |
| Conversion percentage                                                | 25%              | 25%              | 25%              | 25%              | 25%              | 25%              | 25%              | 25%              | 25%              | 25%              |
| Adjusted assessed valuation                                          | 558,367,756      | 569,117,764      | 608,001,566      | 641,853,318      | 672,023,733      | 700,032,647      | 691,094,411      | 826,334,551      | 908,828,177      | 965,855,707      |
| Debt limit percentage                                                | 15%              | 15%              | 15%              | 15%              | 15%              | 15%              | 15%              | 15%              | 15%              | 15%              |
| Debt limit                                                           | 83,755,163       | 85,367,665       | 91,200,235       | 96,277,998       | 100,803,560      | 105,004,897      | 103,664,162      | 123,950,183      | 136,324,226      | 144,878,356      |
| Less debt applicable to the limit                                    | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                |
| Legal debt margin                                                    | \$ 83,755,163    | \$ 85,367,665    | \$ 91,200,235    | \$ 96,277,998    | \$ 100,803,560   | \$ 105,004,897   | \$ 103,664,162   | \$ 123,950,183   | \$ 136,324,226   | \$ 144,878,356   |
| 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.

## **Demographic and Economic Information**

**Table 19**  
**City of Irwindale**  
**Demographic and Economic Statistics**  
**Last Ten Fiscal Years**

| <b>Fiscal Year</b> | <b>Population</b> | <b>Personal Income</b> | <b>Per Capita Personal Income</b> | <b>Unemployment Rate</b> |
|--------------------|-------------------|------------------------|-----------------------------------|--------------------------|
| 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               | 1,490             | 44,268                 | 29,710                            | 7.3%                     |
| 2022               | 1,483             | 51,085                 | 34,446                            | 4.4%                     |
| 2023               | 1,499             | 57,434                 | 38,315                            | 4.5%                     |
| 2024               | 1,509             | 52,625                 | 34,873                            | 3.8%                     |

\* 2025 data not available.

Source: HdL Coren & Cone Reports

**Table 20**  
**City of Irwindale**  
**Principal Employers**  
**Current Year and Nine Years Ago**

| <b>Employer</b>                   | <b>2025</b>      |             |                                            | <b>2016</b>      |             |                                            |
|-----------------------------------|------------------|-------------|--------------------------------------------|------------------|-------------|--------------------------------------------|
|                                   | <b>Employees</b> | <b>Rank</b> | <b>Percentage of Total City Employment</b> | <b>Employees</b> | <b>Rank</b> | <b>Percentage of Total City Employment</b> |
| Blue Ridge Home Fashions, Inc     | 2,500            | 1           | 12.4%                                      |                  |             |                                            |
| Clear Channel Outdoor LLC         | 2,200            | 2           | 10.9%                                      |                  |             |                                            |
| Ready-Pac Produce Inc.            | 1,312            | 3           | 6.5%                                       | 2,201            | 2 *         | 8.8%                                       |
| Southern California Edison        | 1,208            | 4           | 5.5%                                       | 2,528            | 1 *         | 10.1%                                      |
| Decore-Active Specialties Inc.    | 1,116            | 5           | 6.0%                                       | 352              | 9           | 1.4%                                       |
| City of Hope                      | 1,109            | 6           | 5.5%                                       |                  |             |                                            |
| Athens Services                   | 1,029            | 7           | 5.1%                                       |                  |             |                                            |
| Glenair, Inc.                     | 380              | 8           | 1.9%                                       |                  |             |                                            |
| Charter Communications            | 346              | 9           | 1.7%                                       |                  |             |                                            |
| Louis Vuitton U.S. Mfg Inc        | 307              | 10          | 1.5%                                       |                  |             |                                            |
| Miller Coors                      |                  |             |                                            | 540              | 3           | 2.2%                                       |
| Haynes Building Services, LLC     |                  |             |                                            | 464              | 4           | 1.9%                                       |
| Select Staffing                   |                  |             |                                            | 402              | 5           | 1.6%                                       |
| Utility Tree Service              |                  |             |                                            | 400              | 6           | 1.6%                                       |
| Biosense Webster                  |                  |             |                                            | 390              | 7           | 1.6%                                       |
| Mariposa Horticultural Enterprise |                  |             |                                            | 380              | 8           | 1.5%                                       |
| Charter Communications            |                  |             |                                            | 351              | 10          | 1.4%                                       |
| <b>Total</b>                      | <b>11,507</b>    |             | <b>57.2%</b>                               | <b>8,008</b>     |             | <b>31.9%</b>                               |
| <b>Estimated City Employment</b>  | <b>20,130</b>    |             |                                            | <b>25,000</b>    |             |                                            |

Source: HdL Business License System, Survey conducted by City.

Total Estimated City Employment provided by Community Development Department.

\* Includes contract employees



## **Operating Information**

**Table 21**  
**City of Irwindale**  
**Full-time and Part-time City Employees by Function**  
**Last Ten Fiscal Years**

| Function                 | 2016   | 2017   | 2018   | 2019   | 2020   | 2021   | 2022   | 2023   | 2024   | 2025   |
|--------------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| General government       | 14.00  | 14.00  | 17.50  | 18.50  | 19.00  | 19.00  | 22.00  | 24.50  | 24.50  | 18.00  |
| Police                   | 47.00  | 47.00  | 47.50  | 47.00  | 47.00  | 47.00  | 48.00  | 49.00  | 50.50  | 43.00  |
| Community Dvlp & Code Er | 6.00   | 6.00   | 7.50   | 12.50  | 13.00  | 13.00  | 12.50  | 14.50  | 14.50  | 9.50   |
| Public Works             | 19.00  | 19.00  | 22.50  | 26.50  | 27.00  | 30.00  | 35.00  | 35.00  | 35.00  | 28.50  |
| Library                  | 4.50   | 4.50   | 8.00   | 7.50   | 7.50   | 7.50   | 11.50  | 11.50  | 11.50  | 11.50  |
| Recreation               | 20.50  | 20.50  | 22.50  | 27.00  | 27.00  | 23.50  | 24.00  | 16.00  | 16.00  | 16.00  |
| Senior Center            | 5.00   | 5.00   | 5.00   | 6.00   | 6.00   | 6.00   | 6.00   | 6.00   | 6.00   | 6.50   |
| Aquatics                 | -      | -      | -      | -      | -      | -      | 9.00   | 12.50  | 14.00  | 14.00  |
| Total                    | 116.00 | 116.00 | 130.50 | 145.00 | 146.50 | 146.00 | 168.00 | 169.00 | 172.00 | 147.00 |

Source: City of Irwindale, Finance Department, budget document

Note: Reflects the number of positions authorized per the City's annual Compensation Resolution.

**Table 22**  
**City of Inverdale**  
**Operating Indicators by Function**  
**Last Ten Fiscal Years**

| Function/Program                                   | 2016   | 2017   | 2018    | 2019   | 2020   | 2021   | 2022   | 2023   | 2024   | 2025   |
|----------------------------------------------------|--------|--------|---------|--------|--------|--------|--------|--------|--------|--------|
| <b>Police:</b>                                     |        |        |         |        |        |        |        |        |        |        |
| Increase in traffic enforcement citations          | 1,170  | 5,570  | 4,738   | 2,987  | 699    | 575    | 1,107  | 1,052  | 1,073  | 1,804  |
| DUI arrests                                        | 40     | 16     | 17      | 19     | 20     | 11     | 38     | 32     | 31     | 45     |
| Unlicensed drivers arrested or cited               | 132    | 357    | 207     | 234    | 28     | 22     | 50     | 26     | 27     | 53     |
| Vandalism Arrests                                  | 2      | 6      | 7       | 4      | 7      | 4      | 5      | 2      | 2      | 9      |
| Stolen Vehicles                                    | 22     | 21     | 44      | 27     | 36     | 37     | 50     | 46     | 38     | 25     |
| Robberies                                          | 5      | 2      | 4       | 2      | 6      | 4      | 5      | 8      | 5      | 5      |
| Burglaries                                         | 70     | 45     | 43      | 47     | 85     | 59     | 74     | 60     | 73     | 38     |
| Calls for service                                  | 23,901 | 21,353 | 20,064  | 19,062 | 12,737 | 14,684 | 18,404 | 20,535 | 17,800 | 18,559 |
| <b>Recreation:</b>                                 |        |        |         |        |        |        |        |        |        |        |
| Number of facility rentals                         | 555    | 298    | 315     | 477    | 158    | 0      | 128    | 264    | 1,051  | 235    |
| Number of classes/programs                         | 93     | 94     | 126     | 130    | 102    | 63     | 64     | 98     | 178    | 185    |
| Number of special events                           | 38     | 46     | 49      | 50     | 40     | 42     | 41     | 51     | 50     | 55     |
| Number of field trips                              | 45     | 49     | 52      | 52     | 45     | 0      | 36     | 46     | 38     | 46     |
| <b>Aquatics:</b>                                   |        |        |         |        |        |        |        |        |        |        |
| Aquatic participants                               | 12,227 | 14,075 | 14,186  | 10,200 | 8,070  | 413    | 4,805  | 13,261 | 15,385 | 26,451 |
| <b>Senior Center:</b>                              |        |        |         |        |        |        |        |        |        |        |
| Number of facility rentals                         | 129    | 130    | 155     | 160    | 42     | 17     | 86     | 109    | 109    | 150    |
| Number of classes/programs                         | 889    | 1,793  | 2,300   | 2,300  | 284    | 540    | 813    | 144    | 181    | 243    |
| Number of special events/activities                | 38     | 239    | 301     | 34     | 24     | 211    | 69     | 63     | 78     | 86     |
| Number of field trips                              | 24     | 28     | 34      | 34     | 8      | 4      | 11     | 12     | 12     | 12     |
| Number of meals served-Nutrition program/breakfast | 7,644  | 8,075  | 8,439   | 8,776  | 10,287 | 1,020  | 4,366  | 8,637  | 8,523  | 9,693  |
| <b>Library</b>                                     |        |        |         |        |        |        |        |        |        |        |
| Adult & children programs                          | 82     | 93     | 103     | 102    | 182    | 15     | 108    | 87     | 63     | 77     |
| Adult & children storytimes                        | 18     | 27     | 36      | 40     | 40     | 0      | 34     | 37     | 53     | 37     |
| Library items added                                | 2,146  | 2,460  | 2,493   | 1,808  | 1,444  | 1,155  | 1,398  | 1,476  | 1,454  | 937    |
| Learning Center tutoring hours                     | 308    | 320    | 320     | 320    | 180    | 0      | 306    | 351    | 333    | 324    |
| <b>Public Works</b>                                |        |        |         |        |        |        |        |        |        |        |
| Street resurfacing (miles)                         | 0      | 5.13   | 1.8     | 1.05   | 1.19   | 0.988  | 1.024  | 1.024  | 0      | 0.61   |
| Sidewalk repair/replacement (sq. ft.)              | 2,238  | 0      | 0       | 8,367  | 0      | 386    | 531    | 50     | 0      | 0      |
| Encroachment Permits                               | 96     | 139    | 114     | 142    | 184    | 162    | 129    | 109    | 97     | 124    |
| Field inspections                                  | 4/week | 4/week | 5 daily | 5/week | 5/week | 4/week | 4/week | 5/week | 4/week | 5/week |
| Transportation Permits                             | 370    | 452    | 503     | 495    | 379    | 302    | 314    | 382    | 329    | 329    |
| <b>Building &amp; Safety</b>                       |        |        |         |        |        |        |        |        |        |        |
| Permits issued                                     | 361    | 431    | 430     | 524    |        | 442    | 384    | 350    | 386    | 358    |
| <b>Community Development</b>                       |        |        |         |        |        |        |        |        |        |        |
| Film Permits issued                                | 9      | 17     | 22      | 27     | 21     | 13     | 8      | 10     | 7      | 4      |
| Business Licenses issued                           | 1,302  | 1,416  | 1,456   | 1,639  | 1,464  | 1,438  | 1,691  | 1,653  | 1,034  | 1,360  |
| <b>Finance</b>                                     |        |        |         |        |        |        |        |        |        |        |
| Account Payable checks issued                      | 2,833  | 3,098  | 2,783   | 3,013  | 2,835  | 2,506  | 2,934  | 2,773  | 2,941  | 3,434  |
| Payroll checks issued                              | 3,330  | 3,415  | 3,578   | 3,725  | 4,038  | 3,965  | 4,440  | 4,349  | 4,543  | 4,747  |
| Journal Entries                                    | 2,361  | 2,425  | 2,320   | 2,570  | 2,278  | 1,950  | 2,595  | 2,580  | 2,722  | 2,798  |
| Purchase orders processed                          | 159    | 205    | 225     | 259    | 267    | 225    | 210    | 188    | 200    | 210    |
| Cash & investments at year-end (in millions)       | 75.4   | 89.9   | 83.5    | 92.0   | 89.5   | 105.6  | 107.0  | 109.1  | 128.2  | 130.4  |
| <b>Administration</b>                              |        |        |         |        |        |        |        |        |        |        |
| Constituent requests for information processed     | 51     | 49     | 57      | 54     | 61     | 49     | 74     | 68     | 97     | 172    |
| Agenda Reports Submitted to Council                | 319    | 233    | 226     | 118    | 220    | 224    | 366    | 258    | 234    | 236    |
| City Council Meeting Agendas Compiled              | 24     | 23     | 26      | 26     | 24     | 23     | 28     | 31     | 29     | 30     |
| Resolutions (City Council)                         | 63     | 70     | 80      | 57     | 89     | 95     | 106    | 138    | 88     | 111    |
| Resolutions (ICRA)                                 | 0      | 0      | 0       | 0      | 0      | 0      | 0      | 0      | 0      | 0      |
| Resolutions (SA)                                   | 9      | 8      | 8       | 3      | 2      | 4      | 15     | 6      | 1      | 1      |
| Resolutions (Housing Authority)                    | 6      | 5      | 5       | 9      | 13     | 13     | 19     | 3      | 5      | 5      |
| Resolutions (Reclamation Authority)                | 3      | 1      | 4       | 1      | 2      | 1      | 3      | 2      | 2      | 1      |
| Ordinances                                         | 9      | 13     | 10      | 13     | 13     | 9      | 3      | 8      | 11     | 20     |
| Contracts                                          | 98     | 111    | 109     | 170    | 63     | 115    | 143    | 192    | 99     | 151    |
| Weekly Reports to City Council                     | 42     | 45     | 48      | 49     | 12     | 9      | 50     | 49     | 50     | 50     |
| Number of recruitment applications processed       | 79     | 178    | 254     | 1,225  | 312    | 756    | 779    | 748    | 827    | 2,199  |

Source: City of Inverdale, various City Departments

**Table 23**  
**City of Irwindale**  
**Capital Asset Statistics by Function**  
**Last Ten Fiscal Years**

| Function                      | 2016  | 2017  | 2017  | 2019  | 2020  | 2021  | 2022  | 2023  | 2024  | 2025  |
|-------------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| <b>Police</b>                 |       |       |       |       |       |       |       |       |       |       |
| Stations                      | 1     | 1     | 1     | 1     | 1     | 1     | 1     | 1     | 1     | 1     |
| Substations                   | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     |
| Patrol units                  | 13    | 12    | 12    | 15    | 14    | 14    | 15    | 15    | 15    | 16    |
| Motorcycles                   | 3     | 1     | 1     | 1     | 1     | 1     | 2     | 2     | 2     | 2     |
| Trailer                       | 1     | 1     | 1     | 1     | 1     | 1     | 1     | 1     | 3     | 4     |
| Undercover Vehicle            | 7     | 6     | 6     | 7     | 10    | 10    | 10    | 10    | 9     | 7     |
| Command Vehicle               | 1     | 1     | 1     | 2     | 2     | 2     | 3     | 2     | 2     | 2     |
| <b>Public Works</b>           |       |       |       |       |       |       |       |       |       |       |
| Streets/Highway (miles)       | 27.73 | 27.73 | 27.73 | 29.20 | 29.20 | 29.20 | 29.20 | 29.20 | 29.20 | 29.20 |
| Streetlights                  | 870   | 870   | 870   | 873   | 873   | 873   | 873   | 873   | 884   | 884   |
| Traffic signals               | 43    | 43    | 43    | 43    | 43    | 42    | 44    | 44    | 48    | 48    |
| Bridges                       | 15    | 15    | 15    | 15    | 15    | 15    | 15    | 15    | 15    | 15    |
| <b>Culture and recreation</b> |       |       |       |       |       |       |       |       |       |       |
| <b>Recreation</b>             |       |       |       |       |       |       |       |       |       |       |
| 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     |
| <b>Senior Center</b>          |       |       |       |       |       |       |       |       |       |       |
| 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     |
| <b>Library</b>                |       |       |       |       |       |       |       |       |       |       |
| Library buildings             | 1     | 1     | 1     | 1     | 1     | 1     | 1     | 1     | 1     | 1     |

Source: City of Irwindale, various City Departments



January 28, 2026

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 City of Irwindale, California (hereafter, the City) for the year ended June 30, 2025. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, 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 June 9, 2025. Professional standards also require that we communicate to you the following information related to our audit.

#### Significant Audit Matters

##### *Qualitative Aspects of 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 Note 1 to the financial statements. As described in Note 1 to the financial statements, the City changed accounting policies related to compensated absences by adopting Statement of Governmental Accounting Standards (GASB Statement) No. 101, *Compensated Absences*, in fiscal year 2025. Accordingly, the cumulative effect of the accounting change as of the beginning of the year is reported in the Statement of Activities. 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 estimates affecting the City's financial statements were:

Management's estimates of the net pension liability and net other post-employment benefits liability are based on actuarial valuations. We evaluated the methods, assumptions, and data 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.

##### *Difficulties Encountered in Performing the Audit*

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



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

#### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

#### *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 auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

#### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated January 28, 2026.

#### *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.

#### *Other Audit Findings or Issues*

We generally discuss a variety of matters, including 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's discussion and analysis, the budgetary comparison schedules for the General Fund and major special revenue funds, and the required pension and other post-employment benefits schedules, 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.



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

We were engaged to report on the combining and individual fund 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 sections of the Annual Comprehensive Financial Report, 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.

#### Future GASB Pronouncements

The following Government Accounting Standards Board (GASB) pronouncements will be effective for the following fiscal years' audits and should be reviewed for proper implementation by management:

Fiscal Year 2025-2026

GASB Statement No. 103, *Financial Reporting Model Improvements*

GASB Statement No. 104, *Disclosure of Certain Capital Assets*

Future Projects

Comprehensive Project, *Revenue and Expense Recognition*

Major Project, *Going Concern Uncertainties and Severe Financial Stress*

Major Project, *Infrastructure Assets*

Practice Issue, *Subsequent Events*

#### Restriction on Use

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

Very truly yours,

*LSL, LLP*

Irvine, 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  
Irwindale Housing Successor  
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 City of Irwindale Housing Successor (hereafter, Housing Successor) of the City of Irwindale, California (hereafter, the City), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated November 20, 2025.

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the City's internal control over the Housing Successor's 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 or significant deficiencies may exist that were not identified.

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Fund's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, including the requirements of California Health and Safety Code Applicable to California Housing Successor Agencies, 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  
Irwindale Housing Successor  
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 Successor'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 Successor's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*LSL, LLP*

Irvine, California  
November 20, 2025



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 on the accompanying Appropriations Limit Worksheet No. 6 (or other alternative computation) of the City of Irwindale, California, for the year ended June 30, 2025. These procedures are the responsibility of the City, 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).

The City has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of recomputing the Appropriations Limit Worksheet No. 6 (or other alternative computation). This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

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 compared 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 engaged by the City to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the AICPA. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the accompanying Appropriations Limit Worksheet No. 6 (or other alternative computation). Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information of the 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.

*LSL, LLP*

Irvine, California  
June 16, 2025

CITY OF IRWINDALE  
2024-2025  
APPROPRIATIONS LIMIT CALCULATION

|                                                                       |                         |       |
|-----------------------------------------------------------------------|-------------------------|-------|
| A. 2023-2024 APPROPRIATIONS LIMIT:                                    | \$13,590,371,945        |       |
| B. 2024-2025 CHANGE IN PER CAPITA PERSONAL<br>INCOME:                 |                         | 3.62% |
| C. 2024-2025 CHANGE IN POPULATION:                                    |                         | 0.74% |
| D. RATIO OF CHANGE (1.0362 x 1.0074)                                  | <u>x 1.04386788</u>     |       |
| E. 2024-2025 APPROPRIATIONS LIMIT:<br>(\$13,590,371,945 x 1.04386788) | <u>\$14,186,552,751</u> |       |

*City of*  
**IRWINDALE**  
**AGENDA REPORT**

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Date: March 25, 2026  
To: Honorable Mayor and Members of the City Council  
From: Julian A. Miranda, City Manager  
Issue: Audit Report on the Federal Awards for the Year Ended June 30, 2025

---

**City Manager's Recommendation:**

Receive and file the Audit Report on the Federal Awards for the Year Ended June 30, 2025.

**Administrative Action:**

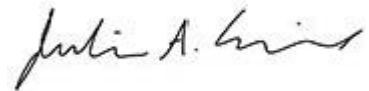
**Submitted, Prepared, & Reviewed by:**

Kambiz Borhani, Finance Director / City Treasurer



**Approved by:**

Julian A. Miranda, City Manager



**Background and Analysis:**

The Single Audit Report on Federal Awards (Single Audit) for the Year Ended June 30, 2025, is submitted for City Council approval. The deadline for the Single Audit is March 31, 2026. The Single Audit was posted to the Federal Audit Clearinghouse on Tuesday, March 10, 2026. The Single Audit was also posted to the State of California, State Controller's Office on Tuesday, March 10, 2026.

The City was required to conduct a single audit this year because the City met the \$750,000 federal grant expenditure threshold. The Single Audit is specifically designed to meet the needs of all federal grantor agencies from which the City receives funds. Total federal assistance amounted to \$917,093.78 for the fiscal year ended June 30, 2025. The one major program over \$500,000 was Department of Justice, Asset Forfeiture for \$574,299.03. The independent auditors noted no findings in this report for the year ended June 30, 2025.

**Fiscal Impact:**

The Audit Report on Federal Awards summarizes the expenditure of \$750,000 or more of federal assistance (commonly known as federal funds, federal grants, or federal awards) received by the City of Irwindale for its operation as of June 30, 2025. There is no fiscal impact to approve this audit report.

**Attachments:**

|    |                                                |
|----|------------------------------------------------|
| 1. | Single Audit Report for FY ended June 30, 2025 |
|----|------------------------------------------------|



CITY OF IRWINDALE, CALIFORNIA  
FOR THE YEAR ENDED JUNE 30, 2025

SINGLE AUDIT REPORT

Focused  
on YOU



CITY OF IRWINDALE, CALIFORNIA

Single Audit Report

For the Year Ended June 30, 2025



CITY OF IRWINDALE, CALIFORNIA

Single Audit Report

For the Year Ended June 30, 2025

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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 (hereafter, the City), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated January 28, 2026.

### Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over the Fund's 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 or significant deficiencies may exist that were not identified.

### Report on 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.

*LSL, LLP*

Irvine, California  
January 28, 2026



INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM  
AND ON INTERNAL CONTROL OVER COMPLIANCE AND REPORT ON SCHEDULE OF EXPENDITURES OF  
FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

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

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited the City of Irwindale, California (hereafter, the City)'s compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs for the year ended June 30, 2025. The City's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2025.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the City's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the City's federal programs.



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

### ***Auditors' Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit. 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 generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### **Report on Internal Control over Compliance**

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.



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

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

#### **Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the City, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon January 28, 2026, which contained unmodified opinions on those financial statements. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is 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 basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the 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 schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

*LSL, LLP*

Irvine, California

March 6, 2026 (Except for the Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance, which is dated January 28, 2026)

CITY OF IRVINDALE, CALIFORNIA  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2025

| <i>Federal Grantor/Pass-through Grantor/<br/>Program or Cluster Title</i> | <i>Federal<br/>Assistance<br/>Listing<br/>Number</i> | <i>Pass-Through Entity<br/>Identifying Number</i> | <i>Passed-through<br/>to Subrecipients</i> | <i>Total Federal<br/>Expenditures</i> |
|---------------------------------------------------------------------------|------------------------------------------------------|---------------------------------------------------|--------------------------------------------|---------------------------------------|
| <b><u>U.S. Department of Justice:</u></b>                                 |                                                      |                                                   |                                            |                                       |
| Direct Programs:                                                          |                                                      |                                                   |                                            |                                       |
| Equitable Sharing Program *                                               | 16.922                                               | N/A                                               | \$ -                                       | \$ 574,299                            |
| Body Worn Camera (BWC) Policy and Implementation                          | 16.835                                               | N/A                                               | -                                          | 60,000                                |
| <b>Total U.S. Department of Justice</b>                                   |                                                      |                                                   | -                                          | <b>634,299</b>                        |
| <b><u>U.S. Department of Transportation:</u></b>                          |                                                      |                                                   |                                            |                                       |
| Passthrough Programs:                                                     |                                                      |                                                   |                                            |                                       |
| State of California Department of Transportation                          |                                                      |                                                   |                                            |                                       |
| Highway Safety Cluster                                                    |                                                      |                                                   |                                            |                                       |
| OTS Step Grant                                                            | 20.611, 20.600, 20.608                               | EHEGWCLJEVJ4                                      | -                                          | 38,127                                |
| Total Highway Safety Cluster                                              |                                                      |                                                   | -                                          | 38,127                                |
| <b>Total U.S. Department of Transportation</b>                            |                                                      |                                                   | -                                          | <b>38,127</b>                         |
| <b><u>U.S. Department of the Treasury:</u></b>                            |                                                      |                                                   |                                            |                                       |
| Passthrough Programs:                                                     |                                                      |                                                   |                                            |                                       |
| Sustainable Economic Enterprises of Los Angeles                           |                                                      |                                                   |                                            |                                       |
| COVID-19--Coronavirus State and Local Fiscal Recovery Funds               | 21.027                                               | RN15SP9CPJE6                                      | -                                          | 64,183                                |
| Imperial County Transportation Commission                                 |                                                      |                                                   |                                            |                                       |
| Coronavirus Capital Projects Fund                                         | 21.029                                               | D9KXK8SRNEL4                                      | -                                          | 11,034                                |
| Direct Programs:                                                          |                                                      |                                                   |                                            |                                       |
| Safe Streets and Roads For All - SS4A                                     | 20.939                                               | N/A                                               | -                                          | 140,838                               |
| <b>Total U.S. Department of the Treasury</b>                              |                                                      |                                                   | -                                          | <b>216,055</b>                        |
| <b><u>U.S. Department of Homeland Security:</u></b>                       |                                                      |                                                   |                                            |                                       |
| Pass Through Programs:                                                    |                                                      |                                                   |                                            |                                       |
| Office of Emergency Services                                              |                                                      |                                                   |                                            |                                       |
| Disaster Grants-Public Assistance (Presidentially Declared Disasters)     | 97.036                                               | UTM3S7LKYZQ4                                      | -                                          | 7,500                                 |
| Direct Programs:                                                          |                                                      |                                                   |                                            |                                       |
| Hazard Mitigation Grant                                                   | 97.039                                               | N/A                                               | -                                          | 21,114                                |
| <b>Total U.S. Department of Homeland Security</b>                         |                                                      |                                                   | -                                          | <b>28,614</b>                         |
| <b>Total Expenditures of Federal Awards Including Loans</b>               |                                                      |                                                   | <b>\$ -</b>                                | <b>\$ 917,095</b>                     |

\* Major Program

There were no federal awards expended in the form of noncash assistance and insurance in effect during the year.

**CITY OF IRWINDALE, CALIFORNIA**  
**Notes to the Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2025**

---

**NOTE 1: BASIS OF PRESENTATION**

The accompanying schedule presents only the expenditures incurred by the City of Irwindale, California (the "City"), that are reimbursable under federal programs of federal financial assistance. For the purposes of this schedule, federal awards include both federal financial assistance received directly from a federal agency, as well as federal funds received indirectly by the City from a non-federal agency or other organization. Only the portion of program expenditures reimbursable with such federal funds is reported in the accompanying schedule. Program expenditures in excess of the maximum federal reimbursement authorized or the portion of the program expenditures that were funded with state, local or other non-federal funds are excluded from the accompanying schedule.

**NOTE 2: BASIS OF ACCOUNTING**

The expenditures included in the accompanying schedule were reported on the modified accrual basis of accounting. Under the modified accrual basis of accounting, expenditures are incurred when the City becomes obligated for payment as a result of the receipt of the related goods and services. Expenditures reported included any property or equipment acquisitions incurred under the federal program.

**NOTE 3: INDIRECT COST RATE**

The City has elected not to use the de minimis indirect cost rate allowed under the Uniform Guidance.



**SECTION I - SUMMARY OF AUDITORS' RESULTS**

Financial Statements

Type of auditors' report issued: Unmodified Opinion

Internal control over financial reporting:

- Material weaknesses identified? ☐ Yes ☒ No
- Significant deficiencies identified? ☐ Yes ☒ None reported

Noncompliance material to financial statements noted? ☐ Yes ☒ No

Federal Awards

Internal control over major programs:

- Material weaknesses identified? ☐ Yes ☒ No
- Significant deficiencies identified? ☐ Yes ☒ None reported

Type of auditors' report issued on compliance for major programs: Unmodified Opinion

Any audit findings disclosed that are required to be reported in accordance with Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance)? ☐ Yes ☒ No

Identification of major programs:

| <u>Assistance Listing Number(s)</u> | <u>Name of Federal Program or Cluster</u> |
|-------------------------------------|-------------------------------------------|
| 16.922                              | Equitable Sharing Program                 |

Dollar threshold used to distinguish between type A and type B program \$750,000

Auditee qualified as low-risk auditee? ☐ Yes ☒ No

**SECTION II - FINANCIAL STATEMENT FINDINGS**

No matters were reported.

**SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

No matters were reported.

*City of*  
**IRWINDALE**  
**AGENDA REPORT**

---

Date: March 25, 2026

To: Honorable Mayor and Members of the City Council

From: Julian A. Miranda, City Manager

Issue: June 30, 2025, Actuarial Study of the City of Irwindale Retiree Health Liabilities for the Fiscal Year 20205-2026

---

**City Manager's Recommendation:**

Receive and file the June 30, 2025, actuarial study of the City of Irwindale Retiree Health liabilities for the Fiscal Year 20205-2026.

**Administrative Action:**

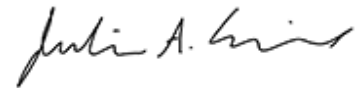
**Submitted & Prepared by:**

Kambiz Borhani, Finance Director / City Treasurer



**Approved by:**

Julian A. Miranda, City Manager



**Background and Analysis:**

Per the Governmental Accounting Standards Board (GASB) No. 75, requires local government employers to conduct an actuarial valuation of their Other Postemployment Benefits (OPEB) plans at least every two years. While biennial valuations are the minimum requirement for measuring the total OPEB liability, more frequent calculations are encouraged, particularly if significant changes occur.

The City of Irwindale has, in its past dealings with its employees through Memorandums of Understandings (MOU's) and informal agreements with its non-represented employees, provided a number of benefits that may carry on beyond their employment years with the City, and for the life of the employee. These benefits are retirement pensions and medical insurance and are accrued as a condition of employment. Retirement benefits through the CalPERS system have been well documented and future liabilities for these benefits are accurately portrayed in the City's Annual Comprehensive Financial Report (ACFR).

To address the requirements, the City contracted with Total Compensation, Inc. (June 2008), which, effective July 1, 2025, was acquired by Foster & Foster Actuaries and Consultants

("Consultant"), to prepare the actuarial study which provides crucial financial transparency and helps the City measure the true cost of retiree health benefits as they are earned rather than when paid.

Tonight, this study (Exhibit "A"), which was prepared on February 11, 2026, for the Fiscal Year ended June 30, 2026, using June 30, 2025, employee demographics and a 6.75% discount rate, will be presented to the City Council by the Consultant.

**Fiscal Impact:**

There is no fiscal impact of receiving and filing this report.

**Attachments:**

|    |                                                                                         |
|----|-----------------------------------------------------------------------------------------|
| 1. | Exhibit A - Actuarial Study of Retiree Health Liabilities - issued on February 11, 2026 |
|----|-----------------------------------------------------------------------------------------|

**City of Irwindale**  
**Actuarial Study of**  
**Retiree Health Liabilities Under GASB 74/75**  
**Valuation Date: June 30, 2025**  
**Measurement Date: June 30, 2025**  
**For Fiscal Year-End: June 30, 2026**

*Prepared by:*  
*Foster & Foster Actuaries and Consultants*  
*(Formerly Total Compensation Systems, Inc.)*



***Date: February 11, 2026***

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## City of Irwindale

### Actuarial Study of Retiree Health Liabilities

#### PART I: EXECUTIVE SUMMARY

##### A. Introduction

This report was produced by Foster & Foster, Inc. for City of Irwindale to determine the liabilities associated with its current retiree health program as of a June 30, 2025 measurement date and to provide the necessary information to determine accounting entries for the fiscal year ending June 30, 2026. This report may not be suitable for other purposes such as determining employer contributions or assessing the potential impact of changes in plan design.

Different users of this report will likely be interested in different sections of information contained within. We anticipate that the following portions may be of most interest depending on the reader:

- A high level comparison of key results from the current year to the prior year is shown on this page.
- The values we anticipate will be disclosed in the June 30, 2026 year-end financials are shown on pages 2 and 3.
- Additional accounting information is shown on page 12 and Appendices C and D.
- Description and details of measured valuation liabilities can be found beginning on page 10.
- Guidance regarding the next actuarial valuation for the June 30, 2026 measurement date is provided on page 13.

##### B. Key Results

Irwindale uses an Actuarial Measurement Date that is 12 months prior to its Fiscal Year-End. This means that these actuarial results measured as of June 30, 2025 will be used on a look back basis for the June 30, 2026 Fiscal Year-End.

| Key Results                                                | Current Year<br><i>June 30, 2025 Measurement Date<br/>for June 30, 2026 Fiscal Year-End</i> | Prior Year<br><i>June 30, 2024 Measurement Date<br/>for June 30, 2025 Fiscal Year-End</i> |
|------------------------------------------------------------|---------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------|
| Total OPEB Liability (TOL)                                 | \$32,191,166                                                                                | \$24,027,537                                                                              |
| Fiduciary Net Position (FNP)                               | \$10,358,433                                                                                | \$7,761,187                                                                               |
| Net OPEB Liability (NOL)                                   | \$21,832,733                                                                                | \$16,266,350                                                                              |
| Service Cost <i>(for year following)</i>                   | \$864,683                                                                                   | \$517,790                                                                                 |
| Estimated Pay-as-you-go Amount <i>(for year following)</i> | \$1,571,316                                                                                 | \$1,132,396                                                                               |
| GASB 75 OPEB Expense <i>(for year ending)</i>              | \$3,088,789                                                                                 | \$2,367,674                                                                               |

Refer to results section beginning on page 10 or the glossary on page 27 for descriptions of the above items.

| Key Assumptions                   | Current Year<br><i>June 30, 2025 Measurement Date<br/>for June 30, 2026 Fiscal Year-End</i> | Prior Year<br><i>June 30, 2024 Measurement Date<br/>for June 30, 2025 Fiscal Year-End</i> |
|-----------------------------------|---------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------|
| Valuation Interest Rate           | 6.75%                                                                                       | 6.75%                                                                                     |
| Expected Rate of Return on Assets | 6.75%                                                                                       | 6.75%                                                                                     |
| Long-Term Medical Trend Rate      | 4.00%                                                                                       | 4.00%                                                                                     |
| Projected Payroll Growth          | 2.75%                                                                                       | 2.75%                                                                                     |

### Portion of Key Measurements Due to Implicit Rate Subsidy

The implicit rate subsidy represents the difference between retiree premium rates and the underlying cost of retiree coverage. Because medical costs generally increase with age, the direct premium rate for pre-Medicare retirees will typically fall short of the underlying cost of retiree coverage when the premium rates are determined by blending active employees and pre-Medicare retirees. GASB 75 requires the underlying cost to be reflected in most cases, so OPEB actuaries develop age-adjusted costs to estimate the underlying cost of coverage solely for retirees.

Below is a breakdown of key measurements between the portion due to the employer share of retiree premiums and the portion due to the implicit rate subsidy. Although the two pieces are typically treated the same under GASB 75, the distinction can be important for planning purposes because the implicit rate subsidy will not be paid directly in the same way that the employer share of retiree premiums will be paid.

| <b>June 30, 2025<br/>Measurement Date</b> | <b>Portion due to Employer<br/>Share of Retiree Premium</b> | <b>Portion due to<br/>Implicit Rate Subsidy</b> | <b>Total</b> |
|-------------------------------------------|-------------------------------------------------------------|-------------------------------------------------|--------------|
| Total OPEB Liability                      | \$28,522,941                                                | \$3,668,225                                     | \$32,191,166 |
| Service Cost <i>(for year following)</i>  | \$738,802                                                   | \$125,881                                       | \$864,683    |

The following table shows the “pay as you go” projection of annual payments for the employer share of retiree health costs as well as the projected annual amount of the implicit rate subsidy. Although actual payments are certain to vary from those shown below, these projections can be useful for planning purposes.

| <b>Year Beginning<br/>July 1</b> | <b>Employer<br/>Share of Retiree Premium</b> | <b>Implicit Rate Subsidy</b> | <b>Total Projected<br/>Benefit Payments</b> |
|----------------------------------|----------------------------------------------|------------------------------|---------------------------------------------|
| 2025                             | \$1,340,825                                  | \$230,491                    | \$1,571,316                                 |
| 2026                             | \$1,412,733                                  | \$217,864                    | \$1,630,597                                 |
| 2027                             | \$1,467,339                                  | \$212,904                    | \$1,680,243                                 |
| 2028                             | \$1,541,163                                  | \$193,510                    | \$1,734,673                                 |
| 2029                             | \$1,649,635                                  | \$218,836                    | \$1,868,471                                 |
| 2030                             | \$1,707,975                                  | \$244,407                    | \$1,952,382                                 |
| 2031                             | \$1,825,223                                  | \$301,217                    | \$2,126,440                                 |
| 2032                             | \$1,927,393                                  | \$310,807                    | \$2,238,200                                 |
| 2033                             | \$2,065,631                                  | \$370,262                    | \$2,435,893                                 |
| 2034                             | \$2,203,603                                  | \$445,536                    | \$2,649,139                                 |

### C. Summary of GASB 75 Accounting Results

#### 1. Changes in Net OPEB Liability

The following table shows the reconciliation of the June 30, 2024 Net OPEB Liability (NOL) in the prior valuation to the June 30, 2025 NOL. A more detailed version of this table can be found on page 12.

|                                                         | <b>TOL</b>          | <b>FNP</b>          | <b>NOL</b>          |
|---------------------------------------------------------|---------------------|---------------------|---------------------|
| <b>Balance at June 30, 2024 Measurement Date</b>        | <b>\$24,027,537</b> | <b>\$7,761,187</b>  | <b>\$16,266,350</b> |
| Service Cost                                            | \$517,790           | \$0                 | \$517,790           |
| Interest on TOL / Return on FNP                         | \$1,601,116         | \$1,100,073         | \$501,043           |
| Employer Contributions                                  | \$0                 | \$2,747,077         | (\$2,747,077)       |
| Benefit Payments                                        | (\$1,247,077)       | (\$1,247,077)       | \$0                 |
| Administrative Expenses                                 | \$0                 | (\$2,827)           | \$2,827             |
| Experience (Gains)/Losses                               | \$3,723,451         | \$0                 | \$3,723,451         |
| Changes in Assumptions                                  | \$3,568,349         | \$0                 | \$3,568,349         |
| Other                                                   | \$0                 | \$0                 | \$0                 |
| Net Change                                              | \$8,163,629         | \$2,597,246         | \$5,566,383         |
| <b>Actual Balance at June 30, 2025 Measurement Date</b> | <b>\$32,191,166</b> | <b>\$10,358,433</b> | <b>\$21,832,733</b> |



## 2. Deferred Inflows and Outflows

Changes in the NOL arising from certain sources are recognized on a deferred basis. The following tables show the balance of each deferral item as of the measurement date and the scheduled future recognition. A reconciliation of these balances can be found on page 12 while the complete deferral history is shown beginning on page 24.

| <b>Balances at June 30, 2026 Fiscal Year-End</b>          | <i>Deferred Outflows</i> | <i>Deferred Inflows</i> |
|-----------------------------------------------------------|--------------------------|-------------------------|
| Differences between expected and actual experience        | \$4,297,770              | (\$43,751)              |
| Changes in assumptions                                    | \$4,425,546              | (\$1,022,668)           |
| Differences between projected and actual return on assets | \$0                      | (\$295,245)             |
| <b>Total</b>                                              | <b>\$8,723,316</b>       | <b>(\$1,361,664)</b>    |

| <b>To be recognized fiscal year ending June 30:</b> | <i>Deferred Outflows</i> | <i>Deferred Inflows</i> |
|-----------------------------------------------------|--------------------------|-------------------------|
| 2027                                                | \$1,831,994              | (\$101,125)             |
| 2028                                                | \$1,592,660              | (\$369,325)             |
| 2029                                                | \$1,412,660              | (\$353,419)             |
| 2030                                                | \$1,320,783              | (\$301,799)             |
| 2031                                                | \$1,030,107              | (\$196,668)             |
| Thereafter                                          | \$1,535,112              | (\$39,328)              |
| <b>Total</b>                                        | <b>\$8,723,316</b>       | <b>(\$1,361,664)</b>    |

## 3. OPEB Expense

Under GASB 74 and 75, OPEB expense includes service cost, interest cost, administrative expenses, and change in TOL due to plan changes, adjusted for deferred inflows and outflows. OPEB expense can also be derived as change in net position, adjusted for employer contributions, which can be found on page 12.

| <b>To be recognized fiscal year ending June 30, 2026</b>     | <i>Expense Component</i> |
|--------------------------------------------------------------|--------------------------|
| Service Cost                                                 | \$517,790                |
| Interest Cost                                                | \$1,601,116              |
| Expected Return on Assets                                    | (\$574,410)              |
| Administrative Expenses                                      | \$2,827                  |
| Recognition of Experience (Gain)/Loss Deferrals              | \$947,033                |
| Recognition of Assumption Change Deferrals                   | \$691,861                |
| Recognition of Investment (Gain)/Loss Deferrals              | (\$97,428)               |
| Employee Contributions                                       | \$0                      |
| Changes in Benefit Terms                                     | \$0                      |
| <b>Net OPEB Expense for fiscal year ending June 30, 2026</b> | <b>\$3,088,789</b>       |

## 4. Adjustments

The above OPEB expense includes all deferred inflows and outflows except any contributions after the measurement date. Contributions from July 1, 2025 to June 30, 2026 minus prior contributions after the measurement date of \$997,662 should also be reflected in OPEB expense. June 30, 2026 deferred outflows should include contributions from July 1, 2025 to June 30, 2026.

## 5. Trend and Interest Rate Sensitivities

The following presents what the Net OPEB Liability would be if it were calculated using a discount rate assumption or a healthcare trend rate assumption one percent higher or lower than the current assumption.

| <b>Net OPEB Liability at June 30, 2025 Measurement Date</b> | <i>Discount Rate</i> | <i>Healthcare Trend Rate</i> |
|-------------------------------------------------------------|----------------------|------------------------------|
| 1% Decrease in Assumption                                   | \$25,895,529         | \$18,004,397                 |
| Current Assumption                                          | \$21,832,733         | \$21,832,733                 |
| 1% Increase in Assumption                                   | \$18,466,338         | \$26,546,170                 |

#### **D. Description of Retiree Benefits**

Following is a description of the current retiree benefit plan:

|                        | <b><u>Miscellaneous</u></b>                                                           | <b><u>Safety</u></b>                                                                  |
|------------------------|---------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------|
| Benefit types provided | Medical only                                                                          | Medical only                                                                          |
| Duration of Benefits   | Lifetime                                                                              | Lifetime                                                                              |
| Required Service*      | Government Code Section 22893 requirements                                            | Government Code Section 22893 requirements                                            |
| Minimum Age            | 50                                                                                    | 50                                                                                    |
| Dependent Coverage     | Yes                                                                                   | Yes                                                                                   |
| City Contribution %*   | 50% of premium with 10 years of service grading to 100% of cap at 20 years of service | 50% of premium with 10 years of service grading to 100% of cap at 20 years of service |
| City Cap               | None                                                                                  | None                                                                                  |

\*Those hired prior to July 1, 2011 only require five years of service to receive 100% of cap

#### **E. Summary of Valuation Data**

This report is based on census data provided to us as of June, 2025. Distributions of participants by age and service can be found on page 17. For non-lifetime benefits, the active count below excludes employees for whom it is not possible to receive retiree benefits (e.g. employees who are already older than the maximum age to which benefits are payable or who will not accrue the required service prior to reaching the maximum age).

|                                                      | <b>Current Year</b><br><i>June 30, 2025 Valuation Date</i><br><i>June 30, 2025 Measurement Date</i> | <b>Prior Year</b><br><i>June 30, 2023 Valuation Date</i><br><i>June 30, 2024 Measurement Date</i> |
|------------------------------------------------------|-----------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------|
| <b>Active Employees eligible for future benefits</b> |                                                                                                     |                                                                                                   |
| Count                                                | 119                                                                                                 | 106                                                                                               |
| Average Age                                          | 43.9                                                                                                | 43.9                                                                                              |
| Average Years of Service                             | 11.9                                                                                                | 13.2                                                                                              |
| <b>Retirees currently receiving benefits</b>         |                                                                                                     |                                                                                                   |
| Count                                                | 88                                                                                                  | 83                                                                                                |
| Average Age                                          | 69.5                                                                                                | 68.7                                                                                              |

We were not provided with information about any terminated, vested employees.

## **F. Certification**

The actuarial information in this report is intended solely to assist Irwindale in complying with Governmental Accounting Standards Board Accounting Statement 74 and 75 and, unless otherwise stated, fully and fairly discloses actuarial information required for compliance. Nothing in this report should be construed as an accounting opinion, accounting advice or legal advice. Foster & Foster recommends that third parties retain their own actuary or other qualified professionals when reviewing this report. Foster & Foster's work is prepared solely for the use and benefit of Irwindale. Release of this report may be subject to provisions of the Agreement between Irwindale and Foster & Foster. No third party recipient of this report product should rely on the report for any purpose other than accounting compliance. Any other use of this report is unauthorized without first consulting with Foster & Foster.

This report is for fiscal year July 1, 2025 to June 30, 2026, using a measurement date of June 30, 2025. The calculations in this report have been made based on our understanding of plan provisions and actual practice at the time we were provided the required information. We relied on information provided by Irwindale. Much or all of this information was unaudited at the time of our evaluation. We reviewed the information provided for reasonableness, but this review should not be viewed as fulfilling any audit requirements. We relied on the following materials to complete this study:

- We used paper reports and digital files containing participant demographic data from the City personnel records.
- We used relevant sections of collective bargaining agreements provided by the City.

All costs, liabilities, and other estimates are based on actuarial assumptions and methods that comply with all applicable Actuarial Standards of Practice (ASOPs). Each assumption is deemed to be reasonable by itself, taking into account plan experience and reasonable future expectations and in combination represent our estimate of anticipated experience of the Plan.

This report contains estimates of the Plan's financial condition and future results only as of a single date. Future results can vary dramatically and the accuracy of estimates contained in this report depends on the actuarial assumptions used. This valuation cannot predict the Plan's future condition nor guarantee its future financial soundness. Actuarial valuations do not affect the ultimate cost of Plan benefits, only the timing of Plan contributions. While the valuation is based on individually reasonable assumptions, other assumption sets may also be reasonable and valuation results based on those assumptions would be different. Determining results using alternative assumptions (except for the alternate discount and trend rates shown in this report) is outside the scope of our engagement.

Future actuarial measurements may differ significantly from those presented in this report due to factors such as, but not limited to, the following: plan experience differing from that anticipated by the economic or demographic assumptions; changes in economic or demographic assumptions; increases or decreases expected as part of the natural operation of the measurement methodology (such as the end of an amortization period or additional cost or contribution requirements based on the plan's funded status); and changes in plan provisions or applicable law. We were not asked to perform analyses to estimate the potential range of such future measurements.

The signing actuary is independent of Irwindale and any plan sponsor. Foster & Foster does not intend to benefit from and assumes no duty or liability to other parties who receive this report. Foster & Foster is not aware of any relationship that would impair the objectivity of the opinion.

On the basis of the foregoing, I hereby certify that, to the best of my knowledge and belief, this report is complete and has been prepared in accordance with generally accepted actuarial principles and practices and all

applicable Actuarial Standards of Practice. I meet the Qualifications Standards of the American Academy of Actuaries to render the actuarial opinion contained herein.

Respectfully submitted,



Will Kane, FSA, EA, MAAA  
Actuary  
Foster & Foster, Inc.

## **PART II: LIABILITIES AND COSTS FOR RETIREE BENEFITS**

### **A. Introduction.**

We calculated the actuarial present value of projected benefit payments (APVPBP) separately for each participant. We determined eligibility for retiree benefits based on information supplied by Irwindale. We then selected assumptions that, based on plan provisions and our training and experience, represent our best prediction of future plan experience. For each participant, we applied the appropriate assumption factors based on the participant's age, sex, length of service, and employee classification.

The actuarial assumptions used for this study are summarized beginning on page 14.

### **B. Liability for Retiree Benefits.**

For each participant, we projected future premium costs using an assumed trend rate (see Appendix C). To the extent Irwindale uses contribution caps, the influence of the trend factor is further reduced. We multiplied each future year's benefit payments by the probability that benefits will be paid; i.e. based on the probability that the participant is living, has not terminated employment, has retired and remains eligible. The probability that benefit will be paid in any future year is zero if the participant will not be eligible. The participant will not be eligible if s/he will not have met minimum service, minimum age or, if applicable, maximum age requirements.

The product of each year's benefit payments and the probability the benefit will be paid equals the expected cost for that year. We multiplied the above expected cost figures by the probability that the retiree would elect coverage. A retiree may not elect to be covered if retiree health coverage is available less expensively from another source (e.g. Medicare risk contract) or the retiree is covered under a spouse's plan. Finally, we discounted the expected cost for each year to the measurement date June 30, 2025 at 6.75% interest.

For any **current retirees**, the approach used was similar. The major difference is that the probability of payment for current retirees depends only on mortality and age restrictions (i.e. for retired employees the probability of being retired and of not being terminated are always both 100%).

The value generated from the process described above is called the actuarial present value of projected benefit payments (APVPBP). We added APVPBP for each participant to get the total APVPBP for all participants which is the estimated present value of all future retiree health benefits for all **current** participants. The APVPBP is the amount on June 30, 2025 that, if all actuarial assumptions are exactly right, would be sufficient to expense all promised benefits until the last participant dies or reaches the maximum eligibility age. However, for most actuarial and accounting purposes, the APVPBP is not used directly but is instead apportioned over the lifetime of each participant as described in the following sections.

### **C. Actuarial Accrual**

Accounting principles provide that the cost of retiree benefits should be “accrued” over employees' working lifetime. For this reason, the Governmental Accounting Standards Board (GASB) issued in June of 2015 Accounting Standards 74 and 75 for retiree health benefits. These standards apply to all public employers that pay any part of the cost of retiree health benefits for current or future retirees (including early retirees), whether they pay directly or indirectly (via an “implicit rate subsidy”).

To actuarially accrue retiree health benefits requires determining the amount to expense each year so that the liability accumulated at retirement is, on average, sufficient (with interest) to cover all retiree health expenditures without the need for additional expenses. There are many different ways to determine the annual accrual amount. The calculation method used is called an “actuarial cost method” and uses the APVPBP to develop expense and liability figures. Furthermore, the APVPBP should be accrued over the working lifetime of employees.

In order to accrue the APVPBP over the working lifetime of employees, actuarial cost methods apportion the APVPBP into two parts: the portions attributable to service rendered prior to the measurement date (the past service liability or Total OPEB Liability (TOL) under GASB 74 and 75) and to service after the measurement date but prior to retirement (the future service liability or present value of future service costs). Of the future service liability, the portion attributable to the single year immediately following the measurement date is known as the normal cost or Service Cost under GASB 74 and 75.

The service cost can be thought of as the value of the benefit earned each year if benefits are accrued during the working lifetime of employees. The actuarial cost method mandated by GASB 75 is the “entry age actuarial cost method”. Under the entry age actuarial cost method, the actuary determines the service cost as the annual amount needing to be expensed from hire until retirement to fully accrue the cost of retiree health benefits. Under GASB 75, the service cost is calculated to be a level percentage of each employee’s projected pay.

### **D. Actuarial Assumptions**

The APVPBP and service cost are determined using several key assumptions:

- The current ***cost of retiree health benefits*** (often varying by age, Medicare status and/or dependent coverage). The higher the current cost of retiree benefits, the higher the service cost.
- The ***“trend” rate*** at which retiree health benefits are expected to increase over time. A higher trend rate increases the service cost. A “cap” on City contributions can reduce trend to zero once the cap is reached thereby dramatically reducing service costs.
- ***Mortality rates*** varying by age and sex (and sometimes retirement or disability status). If employees die prior to retirement, past contributions are available to fund benefits for employees who live to retirement. After retirement, death results in benefit termination or reduction. Although higher mortality rates reduce service costs, the mortality assumption is not likely to vary from employer to employer.
- ***Employment termination rates*** have the same effect as mortality inasmuch as higher termination rates reduce service costs. Employment termination can vary considerably between public agencies.
- The ***service requirement*** reflects years of service required to earn full or partial retiree benefits. While a longer service requirement reduces costs, cost reductions are not usually substantial unless the service period exceeds 20 years of service.

- **Retirement rates** determine what proportion of employees retire at each age (assuming employees reach the requisite length of service). Retirement rates often vary by employee classification and implicitly reflect the minimum retirement age required for eligibility. Retirement rates also depend on the amount of pension benefits available. Higher retirement rates increase service costs but, except for differences in minimum retirement age, retirement rates tend to be consistent between public agencies for each employee type.
- **Participation rates** indicate what proportion of retirees are expected to elect retiree health benefits if a significant retiree contribution is required. Higher participation rates increase costs.
- The **discount rate** estimates investment earnings for assets earmarked to cover retiree health benefit liabilities. The discount rate depends on the nature of underlying assets for funded plans. The rate used for a funded plan is the **real** rate of return expected for plan assets plus the long term inflation assumption. For an unfunded plan, the discount rate is based on an index of 20 year General Obligation municipal bonds rated AA or higher. For partially funded plans, the discount rate is a blend of the funded and unfunded rates.

#### **E. Total OPEB Liability**

The assumptions listed above are not exhaustive, but are the most common assumptions used in actuarial cost calculations. If all actuarial assumptions are exactly met and an employer expensed the service cost every year for all past and current employees and retirees, a sizeable liability would have accumulated (after adding interest and subtracting retiree benefit costs). The liability that would have accumulated is called the Total OPEB Liability (TOL). The excess of TOL over the value of plan assets is called the Net OPEB Liability (NOL). Under GASB 74 and 75, in order for assets to count toward offsetting the TOL, the assets have to be held in an irrevocable trust that is safe from creditors and can only be used to provide OPEB benefits to eligible participants.

Changes in the TOL can arise in several ways - e.g., as a result of plan changes or changes in actuarial assumptions. Change in the TOL can also arise from actuarial gains and losses. Actuarial gains and losses result from differences between actuarial assumptions and actual plan experience. GASB 75 allows certain changes in the TOL to be deferred (i.e. deferred inflows and outflows of resources).

Under GASB 74 and 75, a portion of actuarial gains and losses can be deferred as follows:

- Investment gains and losses are deferred five years.
- Experience gains and losses are deferred over the Expected Average Remaining Service Lives (EARSL) of plan participants. In calculating the EARSL, terminated employees (primarily retirees) are considered to have a working lifetime of zero. This often makes the EARSL quite short.
- Liability changes resulting from changes in economic and demographic assumptions are also deferred based on the EARSL.
- Liability changes resulting from plan changes, for example, cannot be deferred.

## F. Valuation Results

This section details the measured values of the concepts described on the previous pages.

### 1. Actuarial Present Value of Projected Benefit Payments (APVPBP)

#### **Actuarial Present Value of Projected Benefit Payments as of June 30, 2025 Valuation Date**

|                          | <i>Total</i> | <i>General Employees</i> |     | <i>Police Officers</i> |
|--------------------------|--------------|--------------------------|-----|------------------------|
| Active: Pre-65 Benefit   | \$11,263,107 | \$5,992,942              | \$0 | \$5,270,165            |
| Post-65 Benefit          | \$10,571,843 | \$6,833,115              | \$0 | \$3,738,728            |
| Subtotal                 | \$21,834,950 | \$12,826,057             | \$0 | \$9,008,893            |
| Retiree: Pre-65 Benefit  | \$5,268,111  | \$1,995,444              | \$0 | \$3,272,667            |
| Post-65 Benefit          | \$12,933,495 | \$7,026,817              | \$0 | \$5,906,678            |
| Subtotal                 | \$18,201,606 | \$9,022,261              | \$0 | \$9,179,345            |
| Grand Total              | \$40,036,556 | \$21,848,318             | \$0 | \$18,188,238           |
| Subtotal Pre-65 Benefit  | \$16,531,218 | \$7,988,386              | \$0 | \$8,542,832            |
| Subtotal Post-65 Benefit | \$23,505,338 | \$13,859,932             | \$0 | \$9,645,406            |

### 2. Service Cost

The service cost represents the value of the benefit earned during a single year of employment. It is the APVPBP spread over the expected working lifetime of the employee and divided into annual segments. We applied an "entry age" actuarial cost method to determine funding rates for active employees. The table below summarizes the calculated service cost.

#### **Service Cost Valuation Year Beginning July 1, 2025**

|                                | <i>Total</i> | <i>General Employees</i> |     | <i>Police Officers</i> |
|--------------------------------|--------------|--------------------------|-----|------------------------|
| # of Eligible Employees        | 119          | 90                       | 0   | 29                     |
| <b>First Year Service Cost</b> |              |                          |     |                        |
| Pre-65 Benefit                 | \$399,452    | \$201,150                | \$0 | \$198,302              |
| Post-65 Benefit                | \$465,231    | \$288,360                | \$0 | \$176,871              |
| Total                          | \$864,683    | \$489,510                | \$0 | \$375,173              |

Accruing retiree health benefit costs using service costs levels out the cost of retiree health benefits over time and more fairly reflects the value of benefits "earned" each year by employees. While the service cost for each employee is targeted to remain level as a percentage of covered payroll, the service cost as a dollar amount would increase each year based on covered payroll. Additionally, the overall service cost may grow or shrink based on changes in the demographic makeup of the employees from year to year.



### 3. Total OPEB Liability and Net OPEB Liability

If actuarial assumptions are borne out by experience, the City will fully accrue retiree benefits by expensing an amount each year that equals the service cost. If no accruals had taken place in the past, there would be a shortfall of many years' accruals, accumulated interest and forfeitures for terminated or deceased employees. This shortfall is called the Total OPEB Liability. We calculated the Total OPEB Liability (TOL) as the APVPBP minus the present value of future service costs. To the extent that benefits are funded through a GASB 74 qualifying trust, the trust's Fiduciary Net Position (FNP) is subtracted to get the NOL. The FNP is the value of assets adjusted for any applicable payables and receivables as shown in the table on page 15.

#### **Total OPEB Liability and Net OPEB Liability as of June 30, 2025 Valuation Date**

|                                            | <i>Total</i> | <i>General Employees</i> |     | <i>Police Officers</i> |
|--------------------------------------------|--------------|--------------------------|-----|------------------------|
| Active: Pre-65 Benefit                     | 7,515,595    | \$4,036,833              | \$0 | \$3,478,762            |
| Active: Post-65 Benefit                    | \$6,473,524  | \$4,241,132              | \$0 | \$2,232,392            |
| Subtotal                                   | \$13,989,119 | \$8,277,965              | \$0 | \$5,711,154            |
| Retiree: Pre-65 Benefit                    | \$5,268,224  | \$1,995,510              | \$0 | \$3,272,714            |
| Retiree: Post-65 Benefit                   | \$12,933,823 | \$7,027,040              | \$0 | \$5,906,783            |
| Subtotal                                   | \$18,202,047 | \$9,022,550              | \$0 | \$9,179,497            |
| Subtotal: Pre-65 Benefit                   | \$12,783,819 | \$6,032,343              | \$0 | \$6,751,476            |
| Subtotal: Post-65 Benefit                  | \$19,407,347 | \$11,268,172             | \$0 | \$8,139,175            |
| Total OPEB Liability (TOL)                 | \$32,191,166 | \$17,300,515             | \$0 | \$14,890,651           |
| Fiduciary Net Position as of June 30, 2025 | \$10,358,433 |                          |     |                        |
| Net OPEB Liability (NOL)                   | \$21,832,733 |                          |     |                        |

### 4. "Pay As You Go" Projection of Retiree Benefit Payments

We used the actuarial assumptions shown in Appendix C to project the City's ten year retiree benefit outlay, including any implicit rate subsidy. Because these cost estimates reflect average assumptions applied to a relatively small number of participants, estimates for individual years are **certain** to be **inaccurate**. However, these estimates show the size of cash outflow.

The following table shows a projection of annual amounts needed to pay the City's share of retiree health costs, including any implicit rate subsidy.

| <i>Year Beginning July 1</i> | <i>Total</i> | <i>General Employees</i> | <i>Police Officers</i> |
|------------------------------|--------------|--------------------------|------------------------|
| 2025                         | \$1,571,316  | \$901,758                | \$669,558              |
| 2026                         | \$1,630,597  | \$899,849                | \$730,748              |
| 2027                         | \$1,680,243  | \$913,581                | \$766,662              |
| 2028                         | \$1,734,673  | \$918,005                | \$816,668              |
| 2029                         | \$1,868,471  | \$995,061                | \$873,410              |
| 2030                         | \$1,952,382  | \$999,283                | \$953,099              |
| 2031                         | \$2,126,440  | \$1,074,347              | \$1,052,093            |
| 2032                         | \$2,238,200  | \$1,079,426              | \$1,158,774            |
| 2033                         | \$2,435,893  | \$1,210,672              | \$1,225,221            |
| 2034                         | \$2,649,139  | \$1,318,103              | \$1,331,036            |

### G. Additional Reconciliation of GASB 75 Results

The following table shows the reconciliation of the June 30, 2024 Net OPEB Liability (NOL) in the prior valuation to the June 30, 2025 NOL. For some plans, it will provide additional detail and transparency beyond that shown in the table on Page 2.

|                                            | <i>TOL</i>          | <i>FNP</i>          | <i>NOL</i>          |
|--------------------------------------------|---------------------|---------------------|---------------------|
| <b>Balance at June 30, 2024</b>            | <b>\$24,027,537</b> | <b>\$7,761,187</b>  | <b>\$16,266,350</b> |
| Service Cost                               | \$517,790           | \$0                 | \$517,790           |
| Interest on Total OPEB Liability           | \$1,601,116         | \$0                 | \$1,601,116         |
| Expected Investment Income                 | \$0                 | \$574,410           | (\$574,410)         |
| Administrative Expenses                    | \$0                 | (\$2,827)           | \$2,827             |
| Employee Contributions                     | \$0                 | \$0                 | \$0                 |
| Employer Contributions to Trust            | \$0                 | \$1,500,000         | (\$1,500,000)       |
| Employer Contributions as Benefit Payments | \$0                 | \$1,247,077         | (\$1,247,077)       |
| Actual Benefit Payments from Trust         | \$0                 | \$0                 | \$0                 |
| Actual Benefit Payments from Employer      | (\$1,247,077)       | (\$1,247,077)       | \$0                 |
| Expected Minus Actual Benefit Payments**   | \$114,681           | \$0                 | \$114,681           |
| <b>Expected Balance at June 30, 2025</b>   | <b>\$25,014,047</b> | <b>\$9,832,770</b>  | <b>\$15,181,277</b> |
| Experience (Gains)/Losses                  | \$3,608,770         | \$0                 | \$3,608,770         |
| Changes in Assumptions                     | \$3,568,349         | \$0                 | \$3,568,349         |
| Changes in Benefit Terms                   | \$0                 | \$0                 | \$0                 |
| Investment Gains/(Losses)                  | \$0                 | \$525,663           | (\$525,663)         |
| Other                                      | \$0                 | \$0                 | \$0                 |
| Net Change during 2025                     | \$8,163,629         | \$2,597,246         | \$5,566,383         |
| <b>Actual Balance at June 30, 2025*</b>    | <b>\$32,191,166</b> | <b>\$10,358,433</b> | <b>\$21,832,733</b> |

\* May include a slight rounding error.

\*\* Deferrable as an Experience Gain or Loss.

Changes in the NOL arising from certain sources are recognized on a deferred basis. The deferral history for Irwindale is shown beginning on page 24. The following table summarizes the beginning and ending balances for each deferral item. The current year expense reflects the change in deferral balances for the measurement year.

### Deferred Inflow/Outflow Balances Fiscal Year Ending June 30, 2026

|                           | <i>Beginning Balance</i> | <i>Change Due to<br/>New Deferrals</i> | <i>Change Due to<br/>Recognition</i> | <i>Ending Balance</i> |
|---------------------------|--------------------------|----------------------------------------|--------------------------------------|-----------------------|
| Experience (Gains)/Losses | \$1,477,601              | \$3,723,451                            | (\$947,033)                          | \$4,254,019           |
| Assumption Changes        | \$526,390                | \$3,568,349                            | (\$691,861)                          | \$3,402,878           |
| Investment (Gains)/Losses | \$132,990                | (\$525,663)                            | \$97,428                             | (\$295,245)           |
| Deferred Balances         | \$2,136,981              | \$6,766,137                            | (\$1,541,466)                        | \$7,361,652           |

The following table shows the reconciliation of Net Position (NOL less the balance of any deferred inflows or outflows). When adjusted for contributions, the change in Net Position is equal to the OPEB expense shown previously on page 3.

### Preliminary OPEB Expense Fiscal Year Ending June 30, 2026

|                                   | <i>Beginning Net Position</i> | <i>Ending Net Position</i> | <i>Change</i> |
|-----------------------------------|-------------------------------|----------------------------|---------------|
| Net OPEB Liability (NOL)          | \$16,266,350                  | \$21,832,733               | \$5,566,383   |
| Deferred Balances                 | \$2,136,981                   | \$7,361,652                | \$5,224,671   |
| Net Position                      | \$14,129,369                  | \$14,471,081               | \$341,712     |
| Adjust Out Employer Contributions |                               |                            | \$2,747,077   |
| OPEB Expense                      |                               |                            | \$3,088,789   |

## **H. Procedures for Future Valuations**

GASB 74/75 require annual measurements of liability with a full actuarial valuation required every two years. This means that for the measurement date one year following a full actuarial valuation, a streamlined “roll-forward” valuation may be performed in place of a full valuation. The following outlines the key differences between full and roll-forward valuations.

|                                      | Full Actuarial Valuation                | Roll-Forward Valuation                          |
|--------------------------------------|-----------------------------------------|-------------------------------------------------|
| Collect New Census Data              | Yes                                     | No                                              |
| Reflect Updates to Plan Design       | Yes                                     | No                                              |
| Update Actuarial Assumptions         | Yes                                     | Typically Not                                   |
| Update Valuation Interest Rate       | Yes                                     | Yes                                             |
| Actual Assets as of Measurement Date | Yes                                     | Yes                                             |
| Timing                               | 4-6 weeks after information is received | 1-2 weeks after information is received         |
| Fees                                 | Full                                    | Reduced                                         |
| Information Needed from Employer     | Moderate                                | Minimal                                         |
| Required Frequency                   | At least every two years                | Each year, unless a full valuation is performed |

The majority of employers use an alternating cycle of a full valuation one year followed by a roll-forward valuation the next year. However, a full valuation may be required or preferred under certain circumstances. Following are examples of actions that could cause the employer to consider a full valuation instead of a roll-forward valuation.

- The employer adds or terminates a group of participants that constitutes a significant part of the covered group.
- The employer considers or implements changes to retiree benefit provisions or eligibility requirements.
- The employer considers or puts in place an early retirement incentive program.
- The employer desires the measured liability to incorporate more recent census data or assumptions.

We anticipate that the next valuation we perform for Irwindale will be a roll-forward valuation with a measurement date of June 30, 2026 which will be used for the fiscal year ending June 30, 2027. Please let us know if Irwindale would like to discuss whether another full valuation would be preferable based on any of the examples listed above.

### **PART III: ACTUARIAL ASSUMPTIONS AND METHODS**

Following is a summary of actuarial assumptions and methods used in this study. The City should carefully review these assumptions and methods to make sure they reflect the City's assessment of its underlying experience. It is important for Irwindale to understand that the appropriateness of all selected actuarial assumptions and methods are Irwindale's responsibility. Unless otherwise disclosed in this report, Foster & Foster believes that all methods and assumptions are within a reasonable range based on the provisions of GASB 74 and 75, applicable actuarial standards of practice, Irwindale's actual historical experience, and Foster & Foster's judgment based on experience and training.

#### **A. ACTUARIAL METHODS AND ASSUMPTIONS:**

ACTUARIAL COST METHOD: GASB 74 and 75 require use of the entry age actuarial cost method.

Entry age is based on the age at hire for eligible employees. The attribution period is determined as the difference between the expected retirement age and the age at hire. The APVPBP and present value of future service costs are determined on a participant by participant basis and then aggregated.

SUBSTANTIVE PLAN: As required under GASB 74 and 75, we based the valuation on the substantive plan. The formulation of the substantive plan was based on a review of written plan documents as well as historical information provided by Irwindale regarding practices with respect to employer and employee contributions and other relevant factors.

**B. ECONOMIC ASSUMPTIONS:**

Economic assumptions are set under the guidance of Actuarial Standard of Practice 27 (ASOP 27). Among other things, ASOP 27 provides that economic assumptions should reflect a consistent underlying rate of general inflation. For that reason, we show our assumed long-term inflation rate below.

**INFLATION:** We assumed 2.50% per year used for pension purposes. Actuarial standards require using the same rate for OPEB that is used for pension.

**INVESTMENT RETURN / DISCOUNT RATE:** We assumed 6.75% per year net of expenses. This is based on assumed long-term return on employer assets. We used the “Building Block Method”. (See Appendix C, Paragraph 53 for more information). Our assessment of long-term returns for employer assets is based on long-term historical returns for surplus funds invested pursuant to California Government Code Sections 53601 et seq.

**TREND:** We assumed 4.00% per year. Our long-term trend assumption is based on the conclusion that, while medical trend will continue to be cyclical, the average increase over time cannot continue to outstrip general inflation by a wide margin. Trend increases in excess of general inflation result in dramatic increases in unemployment, the number of uninsured and the number of underinsured. These effects are nearing a tipping point which will inevitably result in fundamental changes in health care finance and/or delivery which will bring increases in health care costs more closely in line with general inflation. We do not believe it is reasonable to project historical trend vs. inflation differences several decades into the future.

**PAYROLL INCREASE:** We assumed 2.75% per year. Since benefits do not depend on salary (as they do for pensions), this assumption is only used to determine the accrual pattern of the Actuarial Present Value of Projected Benefit Payments.

**FIDUCIARY NET POSITION (FNP):** The following table shows the beginning and ending FNP numbers that were provided by Irwindale.

**Fiduciary Net Position as of June 30, 2025**

|                          | <u>06/30/2024</u>  | <u>06/30/2025</u>   |
|--------------------------|--------------------|---------------------|
| Cash and Equivalents     | \$0                | \$0                 |
| Contributions Receivable | \$0                | \$0                 |
| Total Investments        | \$7,761,187        | \$10,358,433        |
| Capital Assets           | \$0                | \$0                 |
| Total Assets             | <u>\$7,761,187</u> | <u>\$10,358,433</u> |
| Benefits Payable         | <u>\$0</u>         | <u>\$0</u>          |
| Fiduciary Net Position   | <u>\$7,761,187</u> | <u>\$10,358,433</u> |

### **C. NON-ECONOMIC ASSUMPTIONS:**

Economic assumptions are set under the guidance of Actuarial Standard of Practice 35 (ASOP 35). See Appendix C, Paragraph 52 for more information.

#### **MORTALITY**

| <i>Participant Type</i> | <i>Mortality Tables</i>                                        |
|-------------------------|----------------------------------------------------------------|
| Police                  | 2025 CalPERS Mortality for Safety Employees                    |
| Miscellaneous           | 2025 CalPERS Mortality for Miscellaneous and Schools Employees |

#### **RETIREMENT RATES**

| <i>Employee Type</i> | <i>Retirement Rate Tables</i>                                                                                                                                                          |
|----------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Police Officers      | Hired 2013 and later: 2025 CalPERS 2.7% <sup>@57</sup> Rates for Police Employees<br>Hired 2012 and earlier: 2025 CalPERS 3.0% <sup>@50</sup> Rates for Police Employees               |
| General Employees    | Hired 2012 and earlier: 2025 CalPERS 2.0% <sup>@55</sup> Rates for Miscellaneous Employees<br>Hired 2013 and later: 2025 CalPERS 2.0% <sup>@62</sup> Rates for Miscellaneous Employees |

#### **COSTS FOR RETIREE COVERAGE**

Retiree liabilities are based on actual retiree premium plus an implicit rate subsidy of 35.7% of non-Medicare medical premium. Liabilities for active participants are based on the first year costs shown below, which include the implicit rate subsidy. Subsequent years' costs are based on first year costs adjusted for trend and limited by any City contribution caps.

| <i>Participant Type</i> | <i>Future Retirees Pre-65</i>                                          | <i>Future Retirees Post-65</i> |
|-------------------------|------------------------------------------------------------------------|--------------------------------|
| General Employees       | Employer portion of premium: \$23,438<br>Implied rate subsidy: \$8,368 | \$9,548                        |
| Police Officers         | Employer portion of premium: \$26,410<br>Implied rate subsidy: \$9,751 | \$14,842                       |

#### **PARTICIPATION RATES**

| <i>Employee Type</i> | <i>&lt;65 Non-Medicare Participation %</i> | <i>65+ Medicare Participation %</i> |
|----------------------|--------------------------------------------|-------------------------------------|
| Police               | 100%                                       | 100%                                |
| Miscellaneous        | 100%                                       | 100%                                |

#### **TURNOVER**

| <i>Employee Type</i> | <i>Turnover Rate Tables</i>                       |
|----------------------|---------------------------------------------------|
| Police               | 2025 CalPERS Turnover for Police Employees        |
| Miscellaneous        | 2025 CalPERS Turnover for Miscellaneous Employees |

#### **SPOUSE PREVALENCE**

To the extent not provided and when needed to calculate benefit liabilities, 80% of retirees assumed to be married at retirement. After retirement, the percentage married is adjusted to reflect mortality.

#### **SPOUSE AGES**

To the extent spouse dates of birth are not provided and when needed to calculate benefit liabilities, female spouse assumed to be three years younger than male.

#### **AGING FACTORS**

We used aging factors from "Health Care Costs - From Birth to Death" prepared by Dale Yamamoto and published in 2013 by the Society of Actuaries as part of the Health Care Cost Institute's Independent Report Series - Report 2013-1.

**PART IV: APPENDICES**

**APPENDIX A: DEMOGRAPHIC DATA BY AGE**

**ELIGIBLE ACTIVE EMPLOYEES BY AGE AND EMPLOYEE CLASS**

| <i>Age</i>   | <i>Total</i> | <i>General Employees</i> | <i>Police Officers</i> |
|--------------|--------------|--------------------------|------------------------|
| Under 25     | 4            | 4                        | 0                      |
| 25 – 29      | 11           | 6                        | 5                      |
| 30 – 34      | 13           | 11                       | 2                      |
| 35 – 39      | 17           | 15                       | 2                      |
| 40 – 44      | 14           | 8                        | 6                      |
| 45 – 49      | 25           | 19                       | 6                      |
| 50 – 54      | 19           | 13                       | 6                      |
| 55 – 59      | 8            | 6                        | 2                      |
| 60 – 64      | 3            | 3                        | 0                      |
| 65 and older | 5            | 5                        | 0                      |
| Total        | 119          | 90                       | 29                     |

**ELIGIBLE ACTIVE EMPLOYEES BY AGE AND SERVICE**

|              | <i>Under 5</i>          | <i>5 – 9</i>            | <i>10 – 14</i>          | <i>15 – 19</i>          | <i>20 – 24</i>          | <i>25 – 29</i>          | <i>30 – 34</i>          | <i>Over 34</i>          |
|--------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| <i>Total</i> | <i>Years of Service</i> | <i>Years of Service</i> | <i>Years of Service</i> | <i>Years of Service</i> | <i>Years of Service</i> | <i>Years of Service</i> | <i>Years of Service</i> | <i>Years of Service</i> |
| Under 25     | 4                       | 4                       |                         |                         |                         |                         |                         |                         |
| 25 – 29      | 11                      | 8                       | 3                       |                         |                         |                         |                         |                         |
| 30 – 34      | 13                      | 10                      | 1                       | 1                       | 1                       |                         |                         |                         |
| 35 – 39      | 17                      | 5                       | 4                       | 1                       | 4                       | 3                       |                         |                         |
| 40 – 44      | 14                      | 6                       | 3                       | 1                       | 3                       | 1                       |                         |                         |
| 45 – 49      | 25                      | 4                       | 4                       | 2                       | 3                       | 7                       | 2                       | 3                       |
| 50 – 54      | 19                      | 4                       | 4                       |                         | 5                       | 2                       |                         | 2                       |
| 55 – 59      | 8                       | 4                       |                         | 1                       | 1                       |                         |                         | 2                       |
| 60 – 64      | 3                       | 1                       | 1                       |                         | 1                       |                         |                         |                         |
| 65 and older | 5                       |                         | 1                       |                         | 1                       | 1                       | 1                       | 1                       |
| Total        | 119                     | 46                      | 21                      | 6                       | 19                      | 14                      | 2                       | 6                       |

**ELIGIBLE RETIREES BY AGE AND EMPLOYEE CLASS**

| <i>Age</i>   | <i>Total</i> | <i>General Employees</i> | <i>Police Officers</i> |
|--------------|--------------|--------------------------|------------------------|
| Under 50     | 1            | 0                        | 1                      |
| 50 – 54      | 5            | 0                        | 5                      |
| 55 – 59      | 7            | 5                        | 2                      |
| 60 – 64      | 14           | 10                       | 4                      |
| 65 – 69      | 20           | 13                       | 7                      |
| 70 – 74      | 21           | 13                       | 8                      |
| 75 – 79      | 6            | 5                        | 1                      |
| 80 – 84      | 9            | 7                        | 2                      |
| 85 – 89      | 4            | 3                        | 1                      |
| 90 and older | 1            | 1                        | 0                      |
| Total        | 88           | 57                       | 31                     |

**APPENDIX B: ADMINISTRATIVE BEST PRACTICES**

It is outside the scope of this report to make specific recommendations of actions Irwindale should take to manage the liability created by the current retiree health program. The following items are intended only to allow the City to get more information from this and future studies. Because we have not conducted a comprehensive administrative audit of Irwindale's practices, it is possible that Irwindale is already complying with some or all of these suggestions.

- We suggest that Irwindale maintain an inventory of all benefits and services provided to retirees – whether contractually or not and whether retiree-paid or not. For each, Irwindale should determine whether the benefit is material and subject to GASB 74 and/or 75.
- Under GASB 75, it is important to isolate the cost of retiree health benefits. Irwindale should have all premiums, claims and expenses for retirees separated from active employee premiums, claims, expenses, etc. To the extent any retiree benefits are made available to retirees over the age of 65 – *even on a retiree-pay-all basis* – all premiums, claims and expenses for post-65 retiree coverage should be segregated from those for pre-65 coverage. Furthermore, Irwindale should arrange for the rates or prices of all retiree benefits to be set on what is expected to be a self-sustaining basis.
- Irwindale should establish a way of designating employees as eligible or ineligible for future OPEB benefits. Ineligible employees can include those in ineligible job classes; those hired after a designated date restricting eligibility; those who, due to their age at hire cannot qualify for City-paid OPEB benefits; employees who exceed the termination age for OPEB benefits, etc.
- Several assumptions were made in estimating costs and liabilities under Irwindale's retiree health program. Further studies may be desired to validate any assumptions where there is any doubt that the assumption is appropriate. (See Part III of this report for a summary of assumptions.) For example, Irwindale should maintain a retiree database that includes – in addition to date of birth, gender and employee classification – retirement date and (if applicable) dependent date of birth, relationship and gender. It will also be helpful for Irwindale to maintain employment termination information – namely, the number of OPEB-eligible employees in each employee class that terminate employment each year for reasons other than death, disability or retirement.



**APPENDIX C: GASB 74/75 ACCOUNTING ENTRIES AND DISCLOSURES**

This report does not necessarily include the entire accounting values. As mentioned earlier, there are certain deferred items that are employer-specific. The City should consult with its auditor if there are any questions about what, if any, adjustments may be appropriate.

GASB 74/75 include a large number of items that should be included in the Note Disclosures and Required Supplementary Information (RSI) Schedules. Many of these items are outside the scope of the actuarial valuation. However, following is information to assist the City in complying with GASB 74/75 disclosure requirements:

**Paragraph 50: Information about the OPEB Plan**

Most of the information about the OPEB plan should be supplied by Irwindale. Following is information to help fulfill Paragraph 50 reporting requirements.

50.c: Following is a table of plan participants

|                                                                           | Number of<br>Participants |
|---------------------------------------------------------------------------|---------------------------|
| Inactive Employees Currently Receiving Benefit Payments                   | 88                        |
| Inactive Employees Entitled to But Not Yet Receiving Benefit<br>Payments* | 0                         |
| Participating Active Employees                                            | 119                       |
| Total Number of participants                                              | 207                       |

\*We were not provided with information about any terminated, vested employees

**Paragraph 51: Significant Assumptions and Other Inputs**

Shown in Part III.

**Paragraph 52: Information Related to Assumptions and Other Inputs**

The following information is intended to assist Irwindale in complying with the requirements of Paragraph 52.

52.b: Mortality Assumptions Following are the tables the mortality assumptions are based upon. Inasmuch as these tables are based on appropriate populations, and that these tables are used for pension purposes, we believe these tables to be the most appropriate for the valuation.

|                 |                                                                                                                                                                                                                                                                                                                                                                                          |
|-----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Mortality Table | 2025 CalPERS Mortality for Miscellaneous and Schools Employees                                                                                                                                                                                                                                                                                                                           |
| Disclosure      | The mortality assumptions are based on the 2025 CalPERS Mortality for Miscellaneous and Schools Employees table created by CalPERS. CalPERS periodically studies mortality for participating agencies and establishes mortality tables that are modified versions of commonly used tables. This table incorporates mortality projection as deemed appropriate based on CalPERS analysis. |

|                 |                                                                                                                                                                                                                                                                                                                                                                                                   |
|-----------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Mortality Table | 20215 CalPERS Retiree Mortality for Miscellaneous and Schools Employees                                                                                                                                                                                                                                                                                                                           |
| Disclosure      | The mortality assumptions are based on the 20215 CalPERS Retiree Mortality for Miscellaneous and Schools Employees table created by CalPERS. CalPERS periodically studies mortality for participating agencies and establishes mortality tables that are modified versions of commonly used tables. This table incorporates mortality projection as deemed appropriate based on CalPERS analysis. |

|                 |                                                                                                                                                                                                                                                                                                                                                                       |
|-----------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Mortality Table | 2025 CalPERS Mortality for Safety Employees                                                                                                                                                                                                                                                                                                                           |
| Disclosure      | The mortality assumptions are based on the 2025 CalPERS Mortality for Safety Employees table created by CalPERS. CalPERS periodically studies mortality for participating agencies and establishes mortality tables that are modified versions of commonly used tables. This table incorporates mortality projection as deemed appropriate based on CalPERS analysis. |

|                 |                                                                                                                                                                                                                                                                                                                                                                               |
|-----------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Mortality Table | 2025 CalPERS Retiree Mortality for Safety Employees                                                                                                                                                                                                                                                                                                                           |
| Disclosure      | The mortality assumptions are based on the 2025 CalPERS Retiree Mortality for Safety Employees table created by CalPERS. CalPERS periodically studies mortality for participating agencies and establishes mortality tables that are modified versions of commonly used tables. This table incorporates mortality projection as deemed appropriate based on CalPERS analysis. |

52.c: Experience Studies Following are the tables the retirement and turnover assumptions are based upon. Inasmuch as these tables are based on appropriate populations, and that these tables are used for pension purposes, we believe these tables to be the most appropriate for the valuation.

#### Retirement Tables

|                  |                                                                                                                                                                                                                                                                |
|------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Retirement Table | 2025 CalPERS 2.0%@55 Rates for Miscellaneous Employees                                                                                                                                                                                                         |
| Disclosure       | The retirement assumptions are based on the 2025 CalPERS 2.0%@55 Rates for Miscellaneous Employees table created by CalPERS. CalPERS periodically studies the experience for participating agencies and establishes tables that are appropriate for each pool. |

|                  |                                                                                                                                                                                                                                                                |
|------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Retirement Table | 2025 CalPERS 2.0%@62 Rates for Miscellaneous Employees                                                                                                                                                                                                         |
| Disclosure       | The retirement assumptions are based on the 2025 CalPERS 2.0%@62 Rates for Miscellaneous Employees table created by CalPERS. CalPERS periodically studies the experience for participating agencies and establishes tables that are appropriate for each pool. |

|                  |                                                                                                                                                                                                                                                         |
|------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Retirement Table | 2025 CalPERS 2.7%@57 Rates for Police Employees                                                                                                                                                                                                         |
| Disclosure       | The retirement assumptions are based on the 2025 CalPERS 2.7%@57 Rates for Police Employees table created by CalPERS. CalPERS periodically studies the experience for participating agencies and establishes tables that are appropriate for each pool. |

|                  |                                                                                                                                                                                                                                                         |
|------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Retirement Table | 2025 CalPERS 3.0%@50 Rates for Police Employees                                                                                                                                                                                                         |
| Disclosure       | The retirement assumptions are based on the 2025 CalPERS 3.0%@50 Rates for Police Employees table created by CalPERS. CalPERS periodically studies the experience for participating agencies and establishes tables that are appropriate for each pool. |

#### Turnover Tables

|                |                                                                                                                                                                                                                                                         |
|----------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Turnover Table | 2025 CalPERS Turnover for Miscellaneous Employees                                                                                                                                                                                                       |
| Disclosure     | The turnover assumptions are based on the 2025 CalPERS Turnover for Miscellaneous Employees table created by CalPERS. CalPERS periodically studies the experience for participating agencies and establishes tables that are appropriate for each pool. |

|                |                                                                                                                                                                                                                                                  |
|----------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Turnover Table | 2025 CalPERS Turnover for Police Employees                                                                                                                                                                                                       |
| Disclosure     | The turnover assumptions are based on the 2025 CalPERS Turnover for Police Employees table created by CalPERS. CalPERS periodically studies the experience for participating agencies and establishes tables that are appropriate for each pool. |

For other assumptions, we use actual plan provisions and plan data.

52.d: The alternative measurement method was not used in this valuation.

52.e: NOL using alternative trend assumptions The following table shows the Net OPEB Liability with a healthcare cost trend rate 1% higher and 1% lower than assumed in the valuation.

|                    | Trend 1% Lower | Valuation Trend | Trend 1% Higher |
|--------------------|----------------|-----------------|-----------------|
| Net OPEB Liability | \$18,004,397   | \$21,832,733    | \$26,546,170    |

#### **Paragraph 53:**

#### **Discount Rate**

The following information is intended to assist Irwindale to comply with Paragraph 53 requirements.

53.a: A discount rate of 6.75% was used in the valuation. The interest rate used in the prior valuation was 6.75%.

53.b: We assumed that all contributions are from the employer.

53.c: We used historic 32 year real rates of return for each asset class along with our

assumed long-term inflation assumption to set the discount rate. We offset the expected investment return by investment expenses of 25 basis points.

53.d: The interest assumption does not reflect a municipal bond rate.

53.e: Not applicable.

53.f: Following is the assumed asset allocation and assumed rate of return for each.  
CERBT - Strategy 1

| Asset Class                                    | Percentage of Portfolio | Assumed Gross Return |
|------------------------------------------------|-------------------------|----------------------|
| All Equities                                   | 49.0000                 | 7.2500               |
| All Fixed Income                               | 23.0000                 | 4.2500               |
| Real Estate Investment Trusts                  | 20.0000                 | 7.2500               |
| All Commodities                                | 3.0000                  | 7.2500               |
| Treasury Inflation Protected Securities (TIPS) | 5.0000                  | 3.0000               |

We looked at rolling periods of time for all asset classes in combination to appropriately reflect correlation between asset classes. That means that the average returns for any asset class don't necessarily reflect the averages over time individually, but reflect the return for the asset class for the portfolio average. We used geometric means.

53.g: The following table shows the Net OPEB liability with a discount rate 1% higher and 1% lower than assumed in the valuation.

|                    | Discount Rate<br>1% Lower | Valuation<br>Discount Rate | Discount Rate<br>1% Higher |
|--------------------|---------------------------|----------------------------|----------------------------|
| Net OPEB Liability | \$25,895,529              | \$21,832,733               | \$18,466,338               |

**Paragraph 55: Changes in the Net OPEB Liability**

Please see reconciliation on pages 2 or 12.

**Paragraph 56: Additional Net OPEB Liability Information**

The following information is intended to assist Irwindale to comply with Paragraph 56 requirements.

56.a: The valuation date is June 30, 2025.

The measurement date is June 30, 2025.

56.b: We are not aware of a special funding arrangement.

56.c: Assumed rates of retirement, termination, and mortality have been updated to align with those currently being used by the statewide pension systems.

56.d: There were no changes in benefit terms since the prior measurement date.

56.e: Not applicable

56.f: To be determined by the employer

56.g: To be determined by the employer

56.h: Other than contributions after the measurement, all deferred inflow and outflow balances are shown on page 12 and in Appendix D

56.i: Future recognition of deferred inflows and outflows is shown in Appendix D

**Paragraph 57: Required Supplementary Information**

- 57.a: Please see reconciliation on pages 2 or 12. Please see the notes for Paragraph 244 below for more information.
- 57.b: These items are provided on pages 2 and 12 for the current valuation, except for covered payroll, which should be determined based on appropriate methods.
- 57.c: We have not been asked to calculate an actuarially determined contribution amount. We assume the City contributes on an ad hoc basis, but in an amount sufficient to fully fund the obligation over a period not to exceed 32 years.
- 57.d: We are not aware that there are any statutorily or contractually established contribution requirements.

**Paragraph 58:**      **Actuarially Determined Contributions**

We have not been asked to calculate an actuarially determined contribution amount. We assume the City contributes on an ad hoc basis, but in an amount sufficient to fully fund the obligation over a period not to exceed 32 years.

**Paragraph 244:**      **Transition Option**

Prior periods were not restated due to the fact that prior valuations were not rerun in accordance with GASB 75. It was determined that the time and expense necessary to rerun prior valuations and to restate prior financial statements was not justified.

**APPENDIX D: DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES**

**EXPERIENCE GAINS AND LOSSES**

**Increase (Decrease) in OPEB Expense Arising from the Recognition of Effects of  
Experience Gains and Losses  
(Measurement Periods)**

| Measurement Period                             | Experience (Gain)/Loss | Original Recognition Period (Years) | Amounts Recognized in OPEB Expense through 2024 | 2025             | Amounts to be Recognized in OPEB Expense after 2025 | 2026             | 2027             | 2028             | 2029             | 2030             | Thereafter       |
|------------------------------------------------|------------------------|-------------------------------------|-------------------------------------------------|------------------|-----------------------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 2018-19                                        | \$2,100,844            | 7.9                                 | \$1,595,580                                     | \$265,930        | \$239,334                                           | \$239,334        |                  |                  |                  |                  |                  |
| 2019-20                                        | (\$181,919)            | 7.9                                 | (\$115,140)                                     | (\$23,028)       | (\$43,751)                                          | (\$23,028)       | (\$20,723)       |                  |                  |                  |                  |
| 2020-21                                        | \$252,667              | 7.1                                 | \$142,348                                       | \$35,587         | \$74,732                                            | \$35,587         | \$35,587         | \$3,558          |                  |                  |                  |
| 2022-23                                        | \$1,286,029            | 7.2                                 | \$357,232                                       | \$178,616        | \$750,181                                           | \$178,616        | \$178,616        | \$178,616        | \$178,616        | \$35,717         |                  |
| 2023-24                                        | \$0                    | 0                                   | \$0                                             | \$0              | \$0                                                 |                  |                  |                  |                  |                  |                  |
| 2024-25                                        | \$3,723,451            | 7.6                                 | \$0                                             | \$489,928        | \$3,233,523                                         | \$489,928        | \$489,928        | \$489,928        | \$489,928        | \$489,928        | \$783,883        |
| <b>Net Increase (Decrease) in OPEB Expense</b> |                        |                                     | <b>\$1,980,020</b>                              | <b>\$947,033</b> | <b>\$4,254,019</b>                                  | <b>\$920,437</b> | <b>\$683,408</b> | <b>\$672,102</b> | <b>\$668,544</b> | <b>\$525,645</b> | <b>\$783,883</b> |

**CHANGES OF ASSUMPTIONS**

**Increase (Decrease) in OPEB Expense Arising from the Recognition of Effects of  
Changes of Assumptions  
(Measurement Periods)**

| Measurement Period                             | Changes of Assumptions | Original Recognition Period (Years) | Amounts Recognized in OPEB Expense through 2024 | 2025             | Amounts to be Recognized in OPEB Expense after 2025 | 2026             | 2027             | 2028             | 2029             | 2030             | Thereafter       |
|------------------------------------------------|------------------------|-------------------------------------|-------------------------------------------------|------------------|-----------------------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 2020-21                                        | \$1,167,269            | 7.1                                 | \$657,620                                       | \$164,405        | \$345,244                                           | \$164,405        | \$164,405        | \$16,434         |                  |                  |                  |
| 2021-22                                        | \$567,051              | 7.1                                 | \$239,601                                       | \$79,867         | \$247,583                                           | \$79,867         | \$79,867         | \$79,867         | \$7,982          |                  |                  |
| 2022-23                                        | \$1,258,101            | 7.2                                 | \$349,474                                       | \$174,737        | \$733,890                                           | \$174,737        | \$174,737        | \$174,737        | \$174,737        | \$34,942         |                  |
| 2023-24                                        | (\$1,416,004)          | 7.2                                 | (\$196,668)                                     | (\$196,668)      | (\$1,022,668)                                       | (\$196,668)      | (\$196,668)      | (\$196,668)      | (\$196,668)      | (\$196,668)      | (\$39,328)       |
| 2024-25                                        | \$3,568,349            | 7.6                                 | \$0                                             | \$469,520        | \$3,098,829                                         | \$469,520        | \$469,520        | \$469,520        | \$469,520        | \$469,520        | \$751,229        |
| <b>Net Increase (Decrease) in OPEB Expense</b> |                        |                                     | <b>\$1,050,027</b>                              | <b>\$691,861</b> | <b>\$3,402,878</b>                                  | <b>\$691,861</b> | <b>\$691,861</b> | <b>\$543,890</b> | <b>\$455,571</b> | <b>\$307,794</b> | <b>\$711,901</b> |

**INVESTMENT GAINS AND LOSSES**

**Increase (Decrease) in OPEB Expense Arising from the Recognition of Effects of  
Investment Gains and Losses  
(Measurement Periods)**

| Measurement Period                             | Investment (Gain)/Loss | Original Recognition Period (Years) | Amounts Recognized in OPEB Expense through 2024 | 2025              | Amounts to be Recognized in OPEB Expense after 2025 | 2026             | 2027               | 2028               | 2029               | 2030       | Thereafter |
|------------------------------------------------|------------------------|-------------------------------------|-------------------------------------------------|-------------------|-----------------------------------------------------|------------------|--------------------|--------------------|--------------------|------------|------------|
| 2019-20                                        | \$176,501              | 5                                   | \$176,501                                       | \$0               | \$0                                                 |                  |                    |                    |                    |            |            |
| 2020-21                                        | (\$1,080,004)          | 5                                   | (\$864,004)                                     | (\$216,000)       | \$0                                                 |                  |                    |                    |                    |            |            |
| 2021-22                                        | \$1,352,519            | 5                                   | \$811,512                                       | \$270,504         | \$270,503                                           | \$270,503        |                    |                    |                    |            |            |
| 2022-23                                        | \$24,108               | 5                                   | \$9,644                                         | \$4,822           | \$9,642                                             | \$4,822          | \$4,820            |                    |                    |            |            |
| 2023-24                                        | (\$258,102)            | 5                                   | (\$51,621)                                      | (\$51,621)        | (\$154,860)                                         | (\$51,621)       | (\$51,621)         | (\$51,618)         |                    |            |            |
| 2024-25                                        | (\$525,663)            | 5                                   | \$0                                             | (\$105,133)       | (\$420,530)                                         | (\$105,133)      | (\$105,133)        | (\$105,133)        | (\$105,131)        |            |            |
| <b>Net Increase (Decrease) in OPEB Expense</b> |                        |                                     | <b>\$82,032</b>                                 | <b>(\$97,428)</b> | <b>(\$295,245)</b>                                  | <b>\$118,571</b> | <b>(\$151,934)</b> | <b>(\$156,751)</b> | <b>(\$105,131)</b> | <b>\$0</b> | <b>\$0</b> |



**APPENDIX E: GLOSSARY OF RETIREE HEALTH VALUATION TERMS**

Note: The following definitions are intended to help a *non*-actuary understand concepts related to retiree health valuations. Therefore, the definitions may not be actuarially accurate.

|                                                               |                                                                                                                                                                                                                                                                                                                                                                             |
|---------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <u>Actuarial Cost Method:</u>                                 | A mathematical model for allocating OPEB costs by year of service. The only actuarial cost method allowed under GASB 74/75 is the entry age actuarial cost method.                                                                                                                                                                                                          |
| <u>Actuarial Present Value of Projected Benefit Payments:</u> | The projected amount of all OPEB benefits to be paid to current and future retirees discounted back to the valuation or measurement date.                                                                                                                                                                                                                                   |
| <u>Deferred Inflows/Outflows of Resources:</u>                | A portion of certain items that can be deferred to future periods or that weren't reflected in the valuation. The former includes investment gains/losses, actuarial gains/losses, and gains/losses due to changes in actuarial assumptions or methods. The latter includes contributions made to a trust subsequent to the measurement date but before the statement date. |
| <u>Discount Rate:</u>                                         | Assumed investment return net of all investment expenses. Generally, a higher assumed interest rate leads to lower service costs and total OPEB liability.                                                                                                                                                                                                                  |
| <u>Fiduciary Net Position:</u>                                | Net assets (liability) of a qualifying OPEB "plan" (i.e. qualifying irrevocable trust or equivalent arrangement).                                                                                                                                                                                                                                                           |
| <u>Implicit Rate Subsidy:</u>                                 | The estimated amount by which retiree rates are understated in situations where, for rating purposes, retirees are combined with active employees and the employer is expected, in the long run, to pay the underlying cost of retiree benefits.                                                                                                                            |
| <u>Measurement Date:</u>                                      | The date at which assets and liabilities are determined in order to estimate TOL and NOL.                                                                                                                                                                                                                                                                                   |
| <u>Mortality Rate:</u>                                        | Assumed proportion of people who die each year. Mortality rates always vary by age and often by sex. A mortality table should always be selected that is based on a similar "population" to the one being studied.                                                                                                                                                          |
| <u>Net OPEB Liability (NOL):</u>                              | The Total OPEB Liability minus the Fiduciary Net Position.                                                                                                                                                                                                                                                                                                                  |
| <u>OPEB Benefits:</u>                                         | Other Post Employment Benefits. Generally, medical, dental, prescription drug, life, long-term care or other postemployment benefits that are not pension benefits.                                                                                                                                                                                                         |
| <u>OPEB Expense:</u>                                          | This is the amount employers must recognize as an expense each year. The annual OPEB expense is equal to the Service Cost plus interest on the Total OPEB Liability (TOL) plus change in TOL due to plan changes minus projected investment income; all adjusted to reflect deferred inflows and outflows of resources.                                                     |
| <u>Participation Rate:</u>                                    | The proportion of retirees who elect to receive retiree benefits. A lower participation rate results in lower service cost and a TOL. The participation rate often is related to retiree contributions.                                                                                                                                                                     |

|                                    |                                                                                                                                                                                                                                                                                                                                                                     |
|------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <u>Pay As You Go Cost:</u>         | The projected benefit payments to retirees in a given year as estimated by the actuarial valuation. Actual benefit payments are likely to differ from these estimated amounts. For OPEB plans that do not pre-fund through an irrevocable trust, the Pay As You Go Cost serves as an estimated amount to budget for annual OPEB payments.                           |
| <u>Retirement Rate:</u>            | The proportion of active employees who retire each year. Retirement rates are usually based on age and/or length of service. (Retirement rates can be used in conjunction with the service requirement to reflect both age and length of service). The more likely employees are to retire early, the higher service costs and actuarial accrued liability will be. |
| <u>Service Cost:</u>               | The annual dollar value of the “earned” portion of retiree health benefits if retiree health benefits are to be fully accrued at retirement.                                                                                                                                                                                                                        |
| <u>Service Requirement:</u>        | The proportion of retiree benefits payable under the OPEB plan, based on length of service and, sometimes, age. A shorter service requirement increases service costs and TOL.                                                                                                                                                                                      |
| <u>Total OPEB Liability (TOL):</u> | The amount of the actuarial present value of projected benefit payments attributable to participants’ past service based on the actuarial cost method used.                                                                                                                                                                                                         |
| <u>Trend Rate:</u>                 | The rate at which the employer’s share of the cost of retiree benefits is expected to increase over time. The trend rate usually varies by type of benefit (e.g. medical, dental, vision, etc.) and may vary over time. A higher trend rate results in higher service costs and TOL.                                                                                |
| <u>Turnover Rate:</u>              | The rate at which employees cease employment due to reasons other than death, disability or retirement. Turnover rates usually vary based on length of service and may vary by other factors. Higher turnover rates reduce service costs and TOL.                                                                                                                   |
| <u>Valuation Date:</u>             | The date as of which the OPEB obligation is determined by means of an actuarial valuation. Under GASB 74 and 75, the valuation date does not have to coincide with the statement date, but can’t be more than 30 months prior.                                                                                                                                      |

*City of*  
**IRWINDALE**  
**AGENDA REPORT**

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Date: March 25, 2026  
To: Honorable Mayor and Members of the City Council  
From: Julian A. Miranda, City Manager  
Issue: Syserco Energy Solutions- Energy Assessment Review - Verbal Report

---

**City Manager's Recommendation:**

Receive, file, and provide direction.

**Administrative Action:**

**Submitted by:**

Elizabeth Rodriguez, Public Services Director



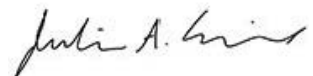
**Reviewed by:**

Kambiz Borhani, Finance Director / City Treasurer



**Approved by:**

Julian A. Miranda, City Manager



**Background and Analysis:**

On October 6, 2025, the City Council unanimously approved the city's entry into a Non-Binding Letter of Intent (LOI) with CIOproUSA-GreenRock-Syserco (SES) for an Energy Services Agreement under California Government Code § 4217, and a Notice to Proceed for a NO-COST Investment-Grade Audit.

Over the past few months, SES has worked with city staff to identify specific energy conservation measures, cost savings, and potential funding mechanisms. Following completion of their walk-through, audit, and analysis of city facilities, SES has identified areas and equipment for energy-efficiency measures.

On February 25, 2026, SES presented their findings to City Council. As a result, council requested staff

provide recommendations and present recommendations at the March 25th meeting.

Staff and SES are here tonight to discuss staff's recommendations with City Council.

**Fiscal Impact:**

There is no fiscal impact at this time. Any future implementation of energy efficiency measures would be brought back to the City Council for separate review and approval.

**Attachments:**

None

# Accounts Payable

## Checks by Date - Summary by Check Date

User: kzhang  
Printed: 3/18/2026 12:46 PM



| Check No             | Vendor No | Vendor Name                | Check Date | Check Amount |
|----------------------|-----------|----------------------------|------------|--------------|
| 107803               | WILLDAN   | Willdan Financial Services | 03/12/2026 | 2,500.00     |
| Total for 3/12/2026: |           |                            |            | 2,500.00     |

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

**JANUARY 28, 2026  
WEDNESDAY  
8:02 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, Larry G. Burrola, Manuel R. Garcia, Mayor Pro Tem Albert F. Ambriz, Mayor H. Manuel Ortiz

Also Present: Julian A. Miranda, City Manager; Adrian Guerra, City Attorney; Theresa Olivares, Assistant City Manager; Christopher Hofford, Chief of Police; Kambiz Borhani, Director of Finance / City Treasurer; Marilyn Simpson, Community Development Director; Eddie Chan, Director of Engineering / Building Official; Elizabeth Rodriguez, Public Services Director; Mary Hull, Human Resources Manager, and Laura Nieto, Chief Deputy City Clerk

**AB 2449 DISCLOSURES**

None.

**CONSENT CALENDAR**

A motion was made by Councilmember Breceda, seconded by Councilmember Burrola, to approve the Consent Calendar. The motion was unanimously approved.

**ITEM NO. 26A**

**WARRANTS/DEMANDS/PAYROLL**

The warrants/demands/payroll were approved.

**ITEM 26B**

**INVESTMENT QUARTERLY REPORT FOR FISCAL QUARTER ENDING DECEMBER 31, 2025**

The Investment Quarterly Report for the fiscal quarter ending December 31, 2025 was received and filed.

**END OF CONSENT CALENDAR**

**SPONTANEOUS COMMUNICATIONS**

None.

**ADJOURNMENT**

There being no further business to conduct, the meeting was adjourned at 8:03 p.m.

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Laura M. Nieto, MMC  
Chief Deputy City Clerk

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

**JANUARY 28, 2026  
WEDNESDAY  
8:03 P.M.**

The Irwindale **HOUSING AUTHORITY** met in regular session at the above time and place.

**ROLL CALL:**

Present: Board Members Mark A. Breceda, Larry G. Burrola, Manuel R. Garcia;  
Vice Chair Albert F. Ambriz; Chair H. Manuel Ortiz

Also present: Julian A. Miranda, Executive Director; Adrian Guerra, General Counsel; Theresa Olivares, Assistant Executive Director; Christopher Hofford, Chief of Police; Kambiz Borhani, Director of Finance / City Treasurer; Marilyn Simpson, Community Development Director; Elizabeth Rodriguez, Public Services Director; Eddie Chan, Director of Engineering / Building Official; Mary Hull, Human Resources Manager, and Laura Nieto, and Chief Deputy City Clerk

**AB 2449 DISCLOSURES**

None.

**CONSENT CALENDAR**

A motion was made by Board Member Breceda, seconded by Board Member Burrola, to approve the Consent Calendar. The motion was unanimously approved.

**ITEM NO. 31A**

INVESTMENT QUARTERLY REPORT FOR FISCAL QUARTER ENDING DECEMBER 31, 2025

The Investment Quarterly Report for Fiscal Quarter ending December 31, 2025 was received and filed.

**SPONTANEOUS COMMUNICATIONS**

There were no speakers.

**ADJOURNMENT**

There being no further business to conduct, the meeting was adjourned at 8:03 p.m.

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Laura M. Nieto, MMC  
Chief Assistant Authority Secretary