BURBANK CITY COUNCIL
JOINT MEETING WITH THE SUCCESSOR AGENCY, HOUSING AUTHORITY, PARKING AUTHORITY, AND YOUTH ENDOWMENT SERVICES FUND BOARD
TUESDAY, JANUARY 13, 2026
4:00 p.m. – Closed Session
5:00 p.m. – Study Session
6:00 p.m. – Open Session
Council Chamber
275 E. Olive Avenue, Second Floor

NOTICE TO THE PUBLIC

NOTICE IS HEREBY GIVEN that a Joint City Council Meeting will be held in the Council Chamber – 275 East Olive Avenue, Second Floor, on Tuesday, January 13, 2026, at 4:00 p.m., to discuss matters on the attached agenda.

Members of the public have the option to participate in the meeting via in-person and/or telephonically for Closed Session, General Public Comment, Public Hearings, and Study Sessions. They may also submit their written comments regarding City business using the eComment feature on the City website, or by emailing the City Council directly at citycouncil@burbankca.gov.

Auxiliary aids and services are available for individuals with speech, vision, or hearing impairments (48-hour notice is required). For more information, please contact the ADA Coordinator at (818) 238-5051.

Interpretation Requests:
If you would like to participate in Public Comments and require an interpreter, please telephone the City Clerk's Office at (818) 238-5851 at least 48 hours in advance of the meeting.

Si desea participar en los comentarios públicos y necesita un intérprete, por favor llame a la Oficina de la Secretaria Municipal al (818) 238-5851 al menos 48 horas antes de la reunión.

Եթե ցանկանում եք մասնակցել հանրային մեկնաբանություններին և թարգմանիչ եք պահանջում, խնդրում ենք զանգահարել քաղաքապետարանի գրասենյակ՝ (818) 238-5851 հեռախոսահամարով հանդիպումից 48 ժամ առաջ:

How to View the Meeting:
Local Cable: Spectrum Channel 6 or AT&T Uverse Channel 99.
YouTube Live Streaming Channel: Click here.
City Website Live Streaming: Click here.

Public Comment Options:

1. To speak during Closed Session Public Comment, General Public Comment, Public Hearing Public Comment, and Study Session Public Comment periods during the meeting, members of the public may speak in-person in the Council Chamber or call (818) 238-3335. Speaker time limits will be determined by the Presiding Officer, depending on how many public comment cards are received and how many callers are in the queue at the commencement of each public comment period (as shown below). Additional public comment cards and calls will not be accepted once the public comment period commences.
    - 1 – 20 Total Speakers – 3 minutes each
    - 21 – 39 Total Speakers – 2 minutes each
    - 40+ Total Speakers – 1 minute each

2. The Reports to Council Public Comment periods are only accepted in person – public comment cards must be submitted before the public comment period begins for each report to Council. Speaker time limits will be determined by the Presiding Officer depending on how many public comment cards have been received at the commencement of each public comment period (as shown below). Additional public comment cards will not be accepted once the public comment period commences.
    - 1 – 20 Total Speakers – 3 minutes each
    - 21 – 39 Total Speakers – 2 minutes each
    - 40+ Total Speakers – 1 minute each

3. eComment will remain open until 3:00 p.m. the day of the meeting.

4. Email the City Council directly citycouncil@burbankca.gov
   Emails received on or before 3:00 p.m. on City Council Meeting Day will be distributed to the City Council in advance of the meeting. Any correspondence received after this time will be distributed the following business day.

5. The Presiding Officer has the discretion to reduce speaking time for each speaker in order to ensure that City business can be completed at a reasonable hour.

Public Disclosure:
Please be advised that any communication submitted to the City of Burbank, its officials, staff or City consultants, may be considered a public record under the Brown Act and California Public Records Act. This means that any information contained in the communication, including personal information, may be subject to public disclosure. The City reserves the right to disclose such information in accordance with the law.

This agenda contains a summary of each item of business which the City Council, Successor Agency, Housing Authority, Parking Authority, and Youth Endowment Services Fund Board may discuss or act on at this meeting. The agenda packet consisting of the staff reports and all other documentation relating to each item on this agenda will be posted on the City's website at www.burbankca.gov. Any writings or documents provided to the City Council regarding any item on this agenda subsequent to distribution of the agenda packet will be posted on the City's website at www.burbankca.gov. If you have a question about any matter on the agenda, please call the Office of the City Clerk at (818) 238-5851. The Council Chamber is disabled accessible. Auxiliary aids and services are available for individuals with speech, vision, or hearing impairments (48-hour notice is required). Please contact the ADA Coordinator at (818) 238-5051 with questions or concerns.

A. **Public Comment**: (On Closed Session and Study Session items only) To Comment, please telephone into the meeting at (818) 238-3335, or to speak in person a **YELLOW** Public Comment Card must be completed and presented to the City Clerk prior to the comment period.

B. **Closed Session in City Hall First Floor Conference Room**:
   1. Conference with Legal Counsel – Anticipated Litigation
      a. Initiation of litigation pursuant to Govt. Code §54956.9(d)(4) City as Potential Plaintiff
      b. Number of potential case(s): 1

   2. Conference with Legal Counsel – Existing Litigation
      a. Pursuant to Govt. Code §54956.9(d)(1)
      b. Name of Case: Michelle Morris v. City of Burbank
      c. Case No.: 25NNCV06802
      d. Brief description and nature of case: Trip and fall

3. Conference with Real Property Negotiator
   a. Pursuant to Govt. Code §54956.8
   b. Property: Burbank Historical Society, 115 N. Lomita Street, Burbank, CA 91506, located on portions of George Izay Park
   c. Parties Whom Agency or City is Negotiating with: Burbank Historical Society
   d. City Negotiator: Simone McFarland, Assistant Community Development Director - Business & Economic Development
   e. Terms Under Negotiation: Ground lease renewal. Terms under negotiation include, but are not limited to, term of lease, rent, use, and maintenance.

C. **Study Session: 5:00 p.m. – 6:00 p.m. – Council Chamber:**

1. Update on the Status of the Burbank Rancho Neighborhood Specific Plan Development Process – Community Development Department

   Recommendation: Receive an update on the development process of the Burbank Rancho Neighborhood Specific Plan.

   Attachments:
   SR - Rancho Neighborhood Specific Plan
   Att1 - Existing Regulations
   Att2 - Project Timeline
   Att3 - Summary of Draft Historic Context Statement
   Att4 - Map of Existing Equestrian Network
   Att5 - Summary of Existing Conditions
   Att6 - Summary of Interviews with Stakeholders
   Att7 - Summary of Community Events.pdf
   Att8 - Summary of Major Themes and Objectives
   PowerPoint Presentation

D. **Call to Order**: 6:00 p.m.

E. **Moment of Reflection**:

F. **Flag Salute**:

G. **Roll Call**:

H. **Announcements**: (The Mayor will make announcements on various topics in addition to any listed)

I. **Council Presentations/Recognitions**: (The Mayor will make presentations to various groups/persons)

1. Presentation of Certificates of Recognition to the Winners of the OurBurbank 2025 Holiday Decorating Contest – City Council

2. Presentation of a Certificate of Recognition to the Burbank Tournament of Roses Association – City Council

J. **City Manager Report**: (Updates on Notable Events, if any)

K. **Presentations:**

L. **Reporting on Closed Session**: (The City Attorney will report the Closed Session items and report out actions taken)

M. **Joint General Public Comment**: (On any matter concerning City business and/or any agenda items.) To Comment, please telephone into the meeting at (818) 238-3335 or to speak in person, a **YELLOW** Public Comment Card must be completed and presented to the City Clerk prior to the comment period.

N. **Council, City Manager, and/or City Attorney Comment**: (Responses to General Public Comment, if any, shall be brief and in accordance with the Ralph M. Brown Act)

O. **Consent Calendar**: (Items on the Consent Calendar are generally routine matters and should be adopted by one motion without an oral report)

1. City Council Minutes – City Clerk's Office

   Recommendation:
   Approve the City Council Minutes of the City Council Reorganization Meeting of December 15, 2025; the Regular Meeting of December 16, 2025; and the Dark Meetings of December 23 and December 30, 2025, and January 6, 2026.

   MOTION: Approved 5-0

   Attachments:
   Council Minutes - 12.15
   Council Minutes - 12.16
   Dark Meeting Minutes - 12.23
   Dark Meeting Minutes - 12.30
   Dark Meeting Minutes - 01.06

2. Successor Agency Minutes – City Clerk's Office

   Recommendation:
   Approve the Successor Agency Minutes of the Joint Meeting of September 9, 2025.

   MOTION: Approved 5-0

   Attachments:
   Successor Agency Minutes

3. Housing Authority Minutes – City Clerk's Office

   Recommendation:
   Approve the Housing Authority Minutes of the Joint Meeting of December 9, 2025.

   MOTION: Approved 5-0

   Attachments:
   Housing Authority Minutes

4. Parking Authority Minutes – City Clerk's Office

   Recommendation:
   Approve the Parking Authority Minutes of the Joint Meeting of October 14, 2025.

   MOTION: Approved 5-0

   Attachments:
   Parking Authority Minutes

5. Youth Endowment Services Fund Board Minutes – City Clerk's Office

Recommendation:
Approve the Youth Endowment Services Fund Board Minutes of the Joint Meeting of September 9, 2025.

MOTION: Approved 5-0

Attachments:
YES Fund Board Minutes

6. Adoption of a Resolution Correcting Resolution No. 25-29,664 Authorizing the City Manager to Execute a Design-Build Contract with Landscape Structures, Inc. and Delegating Authority to Approve Plans and Specifications for Shade Structures at Robert E. Gross Park Ballfields – Parks and Recreation Department

Recommendation:
Adopt A RESOLUTION OF THE COUNCIL OF THE CITY OF BURBANK CORRECTING RESOLUTION NO. 25-29,664 AUTHORIZING THE CITY MANAGER TO EXECUTE A DESIGN-BUILD CONTRACT WITH LANDSCAPE STRUCTURES, INC. AND DELEGATING AUTHORITY TO APPROVE PLANS AND SPECIFICATIONS FOR SHADE STRUCTURES AT ROBERT E. GROSS PARK BALLFIELDS.

MOTION: Removed for Discussion at a Future Meeting

Attachments:
SR - Resolution No. 25-29,664 Correction
Att1 - 11.18.25 Staff Report
Att2 - Resolution

7. Adoption of a Resolution Awarding Contract Documents Including Plans, Specifications and Environmental Analysis, and Authorizing the Execution of a Construction Contract for Bid Schedule No. 1542, Burbank's Home Again Los Angeles (HALA) Access Center, to Cal-City Construction, Inc., as the Highest Ranked Bidder and Best Value to the City – Community Development Department

Recommendation:
Adopt A RESOLUTION OF THE COUNCIL OF THE CITY OF BURBANK AWARDING CONTRACT DOCUMENTS INCLUDING PLANS, SPECIFICATIONS AND ENVIRONMENTAL ANALYSIS, AND AUTHORIZING THE EXECUTION OF A CONSTRUCTION CONTRACT FOR BID SCHEDULE NO. 1542, BURBANK'S HOME AGAIN LOS ANGELES (HALA) ACCESS CENTER, TO CAL-CITY CONSTRUCTION, INC., AS THE HIGHEST RANKED BIDDER AND BEST VALUE TO THE CITY.

MOTION: Adopted 5-0 (Resolution No. 26-29,676)

Attachments:
SR - Construction Contract for BS 1542
Att1 - Resolution
Resolution No. 26-29,676

8. Adoption of a Resolution Ratifying And Approving Community Energy Reliability And Resilience Investment Program Grant Applications for an Award of $5,186,701 for the Burbank Grid Forward 12kv Conversion Project, Commitment to Fund $36,800,000 over Fiscal Years 2027-28, 2028-29, 2029-30, and 2030-31, and Authorizing the Burbank Water and Power General Manager, as the City Manager's Designee, to Negotiate, Execute, and Implement All Required and Related Agreements and Forms with the California Energy Commission and the Department of Energy – Burbank Water and Power

Recommendation:

1. Adopt A RESOLUTION OF THE COUNCIL OF THE CITY OF BURBANK RATIFYING AND APPROVING GRANT APPLICATIONS FOR AN AWARD OF $5,186,701 FROM THE COMMUNITY ENERGY RELIABILITY AND RESILIENCE INVESTMENT (CERRI) PROGRAM FOR THE BURBANK GRID FORWARD 12KV CONVERSION PROJECT (PROPOSED PROJECT) BY BURBANK WATER AND POWER (BWP), COMMITMENT TO FUND $36,800,000 OVER FISCAL YEAR (FY) 2027-28, FY 2028-29, FY 2029-30, AND FY 2030-31, AND AUTHORIZING THE BWP GENERAL MANAGER, AS THE CITY MANAGER'S DESIGNEE, TO NEGOTIATE, EXECUTE, AND IMPLEMENT ALL REQUIRED AND RELATED AGREEMENTS AND FORMS WITH THE CALIFORNIA ENERGY COMMISSION (CEC) AND THE DEPARTMENT OF ENERGY (DOE);
2. Authorize BWP General Manager to accept all grant funds under these agreements.

MOTION: Adopted 5-0 (Resolution No. 26-29,677)

Attachments:
SR - CEC Grant Applications
Att1 - Resolution
Att2 - Grant Terms and Conditions
Att3 - Federal Award Terms and Conditions
Resolution No. 26-29,677

9. Adoption of a Resolution Authorizing the Execution of a Grant Agreement with California Fire Foundation for Disaster Relief and Recovery, Acceptance of Grant Funds in the Amount of $25,000, and Amending the Fiscal Year 2025-26 Budget by Appropriating Funds Towards the Burbank Fire Department's Wildland Program – Fire Department

Recommendation:
Adopt A RESOLUTION OF THE COUNCIL OF THE CITY OF BURBANK AUTHORIZING THE EXECUTION OF A GRANT AGREEMENT WITH CALIFORNIA FIRE FOUNDATION FOR DISASTER RELIEF AND RECOVERY, ACCEPTANCE OF GRANT FUNDS IN THE AMOUNT OF $25,000 AND AMENDING THE FISCAL YEAR 2025-26 BUDGET BY APPROPRIATING FUNDS TOWARDS THE BURBANK FIRE DEPARTMENT'S WILDLAND PROGRAM.

MOTION: Adopted 5-0 (Resolution No. 26-29,678)

Attachments:
SR - Grant Agreement with CA Fire Foundation
Att1 - Resolution
Att2 - Grant Agreement
Resolution No. 26-29,678

10. Acceptance of an Additional $382,630 from the Los Angeles County Aging and Disabilities Department - Funding for the Contracted Elderly Nutrition Program and Related Amendment of the Fiscal Year 2025–2026 Adopted Budget – Parks and Recreation Department

Recommendation:

1. Accept $382,630 from the County of Los Angeles Aging and Disabilities Department, Net County Cost (NCC) and Modernizing Older Californias Act (MOCA) Funding, and Intensive Program (NSIP) Funding to extend the Contracted Elderly Nutrition Program (ENP) Older Americans Act Title III C-1 and Title III C-2 Services and Approve the Executed Elderly Nutrition Program Amendment One.
2. Amend the Fiscal Year (FY) 2025-2026 Adopted Budget as follows upon receipt of the grant funds in FY 2025-2026 by appropriating $362,930 (NCC funding $87,000, MOCA funding $250,000 and NSIP funding $25,930) from revenue account 001.PR000.48010.1007.000000 (General Fund, Other Intergovernmental Revenue, Los Angeles County Aging and Disabilities Department Nutrition State C1) to expenditure account 001.PR42A.62300.0000.000000 (General Fund, Supplemental Nutrition Program, Special Department Supplies) and appropriating $19,700 (NSIP C2 Funding $19,700) from revenue account 001.PR000.48010.1008.000000 (General Fund, Other Intergovernmental Revenue, Los Angeles County Aging and Disabilities Department Nutrition State C2) to account number 001.PR42A.62300.0000.000000 (General Fund, Supplemental Nutrition Program, Special Department Supplies).

MOTION: Accepted and Amended 5-0

Attachments:
SR - Elderly Nutrition Program Fund
Att1 - Funding
Att2 - ENP Amendment One

11. Acceptance of a Grant from California Library Literacy Services in the Amount of $39,570 for Adult Literacy Services and Amendment of the Fiscal Year 2025-26 Budget – Library Services Department

Recommendation:
Accept a grant from California Library Literacy Services in the amount of $39,570 for Adult Literacy Services and authorize the Library Services Director or his designee to take all actions necessary to receive such funds and amend the Fiscal Year 2025-26 Adopted Budget as specified to receive and appropriate these grant funds.

MOTION: Accepted 5-0

Attachments:
SR - CLLS Literacy Grant
Att1 - Award Letter

12. Acceptance of a Donation to the Library Services Department in the Amount of $50,000 from the Friends of the Burbank Public Library to Support Early Childhood Learning and Library of Things Collection and Authorization to Amend the Fiscal Year 2025-2026 Adopted Budget – Library Services Department

    Recommendation:
    Accept a donation from Friends of the Burbank Public Library in the amount of $50,000, authorize the Library Services Director or his or her designee to take all actions necessary to receive such funds, and amend the Fiscal Year 2025-26 Budget as specified to receive and appropriate these funds.

    MOTION: Accepted 5-0

    Attachments:
    SR - Friend of Burbank Public Library Donation

13. Approval of Bikeway License Agreement with the Metropolitan Transportation Authority, Construction and Maintenance Agreement with Southern California Regional Rail Authority, and Use Agreement with Los Angeles County Flood Control District for the San Fernando Bikeway Project – Community Development Department

    Recommendation:
    Approve the following agreements related to permitting and construction of the San Fernando Bikeway Project, with reasonable changes in form and substance approved by the City Attorney's Office, and authorize the Community Development Director, as the City Manager's designee, to execute such Agreements and any necessary amendments thereto:
    a. Bikeway License Agreement with the Metropolitan Transportation Authority
    b. Construction and Maintenance Agreement with the Southern California Regional Rail Authority
    c. Use Agreement with Los Angeles County Flood Control District

    MOTION: Approved 5-0

    Attachments:
    SR - San Fernando Bikeway License Agreements
    Att1 - Draft Bikeway License Agreement
    Att2 - Draft Construction and Maintenance Agreement
    Att3 - Draft Use Agreement
    Att4 - Rendering and Proposed Cross Section

14. Review of Fiscal Year 2024-25 Annual Comprehensive Financial Report – Financial Services Department (with Successor Agency, Housing Authority, Parking Authority, and Youth Endowment Services Fund Board)

    Recommendation:
    Note and file.

    MOTION: Noted and Filed 5-0

    Attachments:
    SR - Annual Comprehensive Financial Report
    Att1 - FY 2024-25 Report

15. Approval of the Proposed City Council Meeting Schedule for March 2026 through February 2027 – City Manager's Office

Recommendation:
Approve the proposed City Council Meeting Schedule for March 2026 through February 2027.

MOTION: Approved as Amended 5-0

Attachments:
SR - Proposed Meeting Schedule 2026-27
Att1 - 2026-27 Meeting Schedule

P. **Reports to Council**: (Items listed under this section will have an oral report provided)

1. Appointment of City Council Members to Committee and Liaison Roles for the 2026 Calendar Year – City Manager's Office

Recommendation:
Appoint members of the City Council to Committee and Liaison roles for the 2026 calendar year.

Public Comment: To speak in person, a **YELLOW** Public Comment Card must be completed and presented to the City Clerk prior to the comment period.

Council Action: Appointed Members 5-0

Attachments:
SR - Council Liaisons Appointments
Att1 - 2026 Council Liaison Appointments
Att2 - Description of Committees and Coalitions
Att3 - Liaison Definition of Role and Purpose Policy

Q. **Council Comments**: (Including reporting on Council committee assignments, attendance at conferences, regional meetings, and community events)

R. **Consideration of Previously Introduced Additional Agenda Items**: (Council Members may briefly discuss future agenda item requests)

1. Mayor Takahashi's request for a first step report on the Downtown Paseo improvements and plans for the cultural market (December 16, 2025).

MOTION: Requested a First Step Report 5-0

S. **Introduction of Additional Agenda Items**: (Council Members may request future agenda items)

T. **Adjournment**: To Tuesday, January 27, 2026, for a Regular Meeting in the Council Chamber – 275 East Olive Avenue, Second Floor.

STAFF REPORT

COMMUNITY DEVELOPMENT

DATE: January 13, 2026

TO: Justin Hess, City Manager

FROM: Patrick Prescott, Community Development Department
VIA: Fred Ramirez, Asst. Community Development Director - Planning
Scott Plambaeck, Planning Manager
Amanda Landry, Principal Planner
BY: Greg Mirza-Avakyan, Senior Planner

SUBJECT: Update on the Status of the Burbank Rancho Neighborhood Specific Plan (RNSP) Development Process

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RECOMMENDATION

Receive an update on the development process of the Burbank Rancho Neighborhood Specific Plan.

EXECUTIVE SUMMARY

This report presents a comprehensive update on the status and next steps for the Burbank RNSP Project with a summary of historic context, existing land use regulations, equestrian ownership trends, equestrian safety concerns, economic profile, and mobility conditions. Emerging themes and objectives identified in initial public outreach will also be discussed. Staff requests City Council's direction and input on these themes and objectives.

BACKGROUND

The Burbank Rancho is a unique area that represents a rare example of an equestrian neighborhood nestled in the urban Southern California landscape. The Rancho is specifically designated within the City of Burbank to allow horse keeping and equestrian-related uses, grounded in its proximity to the LA Equestrian Center (LAEC) and Griffith Park. The Rancho has maintained an equestrian identity since the City's early years, when Griffith Park trails were established in the 1920's and surrounding neighborhoods

developed to support horse keeping. Residential and commercial growth accelerated with the arrival of major studios in the 1920s–30s, and the first horse keeping regulations were adopted in 1950, followed by the adoption of the H-overlay in 1964. As development pressures increased, the City initiated planning efforts in the early 1990's to preserve the Rancho's unique character. This planning effort resulted in the creation of a Draft Rancho Commercial Recreation Master Plan in 1992. While the plan was never formally adopted, its core elements were incorporated into a Neighborhood Protection Plan (traffic mitigation), Neighborhood Identity Plan (streetscape and signage), General Plan Land Use amendments for seven subareas, and tailored "Rancho Master Plan" zoning regulations. Development in the area also became subject to review by a Rancho Review Board, an advisory body determined by the Community Development Director. Subsequent planning and public outreach conducted in 2007–2008 and in 2012 resulted in minor zoning adjustments. A full list of City ordinances related to horse keeping in general and the Rancho neighborhood specifically can be found in Attachment 1.

Under Burbank2035 (the City's General Plan) Land Use Program LU-3 (Specific Plans), the City is required to periodically reevaluate its specific plans through a public participation process, reinforcing the need for an updated vision for the Rancho. In March 2023, Council directed staff to pursue a new specific plan for the Rancho neighborhood, which initiated the RNSP Project. Additionally, Council approved $1.4 million in funding for the RNSP Project in the Fiscal Year 2023-24 Adopted Budget on May 16, 2023. Dudek was selected as project consultant following a competitive bid process.

The RNSP aims to establish objective standards that reflect community values, protect the equestrian lifestyle, integrate relevant equestrian design guidelines, examine the future of M-1 industrial parcels, ensure compliance with state housing laws, and evaluate historic district or equestrian overlay options. It will also evaluate the impacts of potential development on City services and infrastructure. The RNSP was initiated in November 2024 and is expected to take 36 months to complete from that date. With the initial Discovery, Analysis, and Visioning phase complete, the Project is now focused on developing Alternatives and community design options for public review during the second phase in Spring 2026. The selection of the Preferred Plan and Adoption of the RNSP will follow in late 2026 and carry over into 2027, with tentative adoption in the second half of 2027. A timeline of the Project is included as Attachment 2.

DISCUSSION

Historic Context

Dudek's subconsultant, South Environmental, prepared a Draft Rancho Neighborhood Specific Plan Historic Context Statement that documents the equestrian history of the Burbank Rancho. The draft document focuses on local equestrian heritage, evaluates historic resources, and evaluates whether the neighborhood qualifies as a historic district

under federal, state and local designation criteria. The survey includes a detailed review of each street and individual property within the survey area constructed before 1980 using in-person public-right-of-way site visits in July 2025.

The Draft RNSP Historic Context Statement concludes that while there may be individual properties that are representative of historic architectural styles and may individually meet the historic designation criteria, the Rancho as a neighborhood lacks the architectural cohesion to qualify as a historic district. A summary of the Draft Historic Context Statement is in Attachment 3.

Equestrian Regulations in Burbank

The Burbank Municipal Code (BMC) currently outlines a process for horse keeping that allows one horse for each 3,000 square feet of property on R-1-H Zoned parcels for personal (non-commercial) stables, and one horse for each 500 square feet in commercial stables. Commercial stables are allowed in the R-1-H, C-R (Commercial-Recreation) and M-1 (Light Industrial) zones with a conditional use permit (CUP). Prior to operating a stable, residents must register horses with the Burbank Animal Shelter pursuant to BMC Section 5-1-515. Section 10-1-605(E) requires permits be issued only if the property is consistent with the requirements for horse keeping in the Zoning Ordinance.

An analysis of the existing regulations indicates that their purpose and justification has historically been to protect the health, safety, and welfare of the community. Moving forward, health, safety, and welfare will continue to be major considerations for the development of land use regulations. The Project will strive to ensure compatibility between existing land uses, horse keeping and riding, as well as other transportation modes, including walking, bicycling, and driving.

Equestrian Safety and Mobility

The Project team has developed an understanding of Burbank's equestrian history and existing conditions through multiple interviews, site visits and consultations with respected equestrian experts. It has identified potential best practices in urban horse keeping and equestrian safety. The team also conducted a survey of best practices for equestrian infrastructure including a survey of trail designs, trail amenities, and equestrian intersection safety. It has also created recommendations on how best to engage with the community in the crafting of relevant equestrian policy. The team's analysis found that most equestrian communities encourage dedicated horse trails and acknowledge that while equestrian trails can be located near other modes of travel, they are generally safest when physically separated. Additional best practices included developing recommendations for intersection safety. These safety and mobility findings will be considered when drafting the Specific Plan alternatives. A map of the existing Rancho equestrian network is in Attachment 4.

Existing Conditions: Equestrian Activity in Burbank

Staff's community engagement suggests that many horse owners do not register their horses, which makes it difficult to count the Rancho equine population. However, extrapolated information from past and present horse registration permits, manure pickup request locations, and a survey of building permits since 2006, showed the following trends:

- 132 properties in the RNSP area either have current or past horse permits or requests for manure pickup since approximately 2004.
- Of these, 24 properties have current horse permits for 30 horses, and 13 additional properties have just manure pickup with no horse registered.
- The total number of horses is likely higher, given that some properties have manure removal without a licensed horse.
- Private manure removal companies also operate in the area, which suggests the number of horses may be even higher than above.
- 28% of all properties that have registered horses or manure pickups since 2006 are currently registered with horses or manure pickups.
- No significant new horse facilities have been constructed since 2006

Approximately 90 horses at the LAEC are registered to about 50 Burbank residents. The Project team continues to collect data from various sources to have a more accurate census of equine presence in the Rancho. It is critical for City to have this data for emergency preparedness, since knowing the location of horses can help to send emergency response personnel to these locations to help with evacuation efforts.

Existing Conditions: Technical Reports

To understand the challenges and opportunities in the plan area, the Project team focused on developing a better understanding of the existing conditions, and prepared draft background reports on major factors that drive land use decisions. Focus areas included:

1) Economic and Demographic Conditions, by ProForma Advisors, LLC, including:
    a. Draft Existing Economic Conditions Report (April 2025)
    b. Draft Economic Impact Report (June 2025)

2) Draft Mobility Existing Conditions Report (October 2025), by Fehr and Peers, with supplemental memoranda including:
    a. Equestrian Mobility Policy Review
    b. Equestrian Community Best Practices in California
    c. Los Angeles River Phase IV Bike Path Connections

A summary of findings from these draft reports are in Attachment 5. Final reports will be made available with final recommendations to Council leading up to the final phase of plan adoption.

COMMUNITY OUTREACH

Community participation is encouraged in the Burbank 2035 General Plan Land Use Element and emphasized by the City Council. The public outreach component of the RNSP Project is designed to solicit input from the community throughout the Project, ensuring the RNSP reflects the community's vision while integrating the Rancho within the larger contexts of the City, County, and State. To date, the Project team has conducted outreach through direct contact with stakeholders, including the creation of a project website, ten individual interviews, and hosting two community events. More outreach is planned with each future step of the Project.

The RNSP Project (www.BurbankRNSP.com) website was launched in April of 2025 and contains information about the Project, a history portal, a news page, a FAQ page, and a newsletter sign-up. It is updated regularly with events, project materials and resources.

A summary of survey interview questions and responses is in Attachment 6. A detailed summary of the community events is in Attachment 7. Community engagement has been strong with approximately 250 individuals signed-up on the mailing list as of December, 2025, and the two community events attended by 100+ and 70+ participants, respectively.

Findings

Emerging Major Themes and Objectives

Through a review of community feedback, existing conditions, and best planning practices, the Project team identified six major themes to assist in the future development of project alternatives, design guidelines, and implementation programs (Attachment 8). These include:

- **Public Realm** – Provide a variety of spaces and places to meet the community's needs by creating a new central gathering place, as well as improve the existing physical environment while continuing to focus on safety and tranquility.
- **Mobility** – Make it easier and safer to get around the Rancho for all modes, ages, and abilities, including by equestrian travel. Major corridors should consider the mix of users, and street infrastructure should reflect an understanding of users from within the Rancho community as well as visitors. Because horse safety is a priority, solutions for equestrian issues should focus on separated horse trails along key corridors as opposed to mixed-flow configurations.
- **Horse Keeping** – Establish the Rancho as a model for safe urban equestrianism. Horse keeping regulations should be modernized considering the health and safety

of humans, including, but not limited to in equestrian construction conflicts where standards should be established to mitigate impacts.

- **Change and Growth** – Identify and encourage change and growth in targeted areas to address gaps in community needs. This includes concerns with housing development, especially the City's response to state law. Growth should be focused in existing commercial areas of the Rancho, including a strengthened focus on Main Street as the commercial heart of the neighborhood.
- **Citywide Role** – Clarify Rancho's role in achieving citywide goals, including, but not limited to providing access to regional amenities like Griffith Park. RNSP should strive to align the neighborhood vision with broader City goals.
- **Identity** – Sharpen and build resilience into the Rancho's identity. Ideas include elevating its equestrian history through signage, wayfinding, and streetscaping, while anticipating and adapting to shifts in demographics.

Next Steps

This report concludes the Analysis and Visioning (Phase 1) of the Project. The Project team seeks feedback from Council on Phase 1 of the Project, including major Emerging Themes and Objectives, and the Project team's focus on equestrian safety as the guiding principle for the Project. Based on Phase 1, as well as Council's input, the Project team will develop Project Alternatives for the RNSP which will be presented to the public during Phase 2, Community Design Options. This phase will commence in the Winter/Spring of 2025-26. The Project Alternatives identified during this phase will be evaluated in partnership with the community on how each one meets the goals established in Phase 1. Phase 2 will include multiple outreach efforts by the RNSP team, as well as updates to Council, as needed. Project Alternatives identified by the Project team will address:

- Construction Management Plan / Standards
- Neighborhood Protection Program and roadway safety
- Improvements to public spaces / opportunities for land acquisition
- Housing Density / rezoning discussion
- Revision to list of allowable land uses
- Bike/Ped Bridge
- Urban Design Standards

Phase 2 will also begin the environmental analysis for the RNSP Project as required by CEQA.

ENVIRONMENTAL REVIEW

This report is solely informational and has no potential for resulting in a direct or indirect physical change to the environment. It falls outside the definition of a "project" under the California Environmental Quality Act (CEQA) and is therefore not subject to CEQA pursuant to Section 15378 of Title 14 of the California Code of Regulations. However, the

RNSP itself is subject to CEQA, and in early 2026 the Project consultant will begin environmental review.

FISCAL IMPACT

There is no fiscal impact associated with this report.

CONCLUSION

The RNSP Project is an opportunity for the City to leverage existing physical and community resources in the Rancho to plan for future development of this vital equestrian neighborhood to meet the City's short- and long-term planning goals, which include compliance with state housing and land use regulations and City Council housing and neighborhood protection goals, while maximizing local control in the land use planning process. The Project team seeks feedback from Council on Phase 1 of the Project, including major Emerging Themes and Objectives, and the Project team's focus on equestrian safety as the guiding principle for the Project to ensure the Phase 2 effort is consistent with Council and community goals.

ATTACHMENTS

Attachment 1 – Existing Regulations
Attachment 2 – Project Timeline
Attachment 3 – Summary of Draft Historic Context Statement
Attachment 4 – Map of Existing Equestrian Networks
Attachment 5 – Summary of Existing Conditions
Attachment 6 – Summary of Interviews with Stakeholders
Attachment 7 – Summary of Community Events
Attachment 8 – Summary of Major Themes and Objectives

ATTACHMENT 1

Existing Regulations on Horse Keeping

Below is a comprehensive list of Burbank City Council ordinances related to horsekeeping and the Rancho neighborhood. To Staff's knowledge, the list is exhaustive. Copies of the Ordinances and any relevant information can be made available upon request:

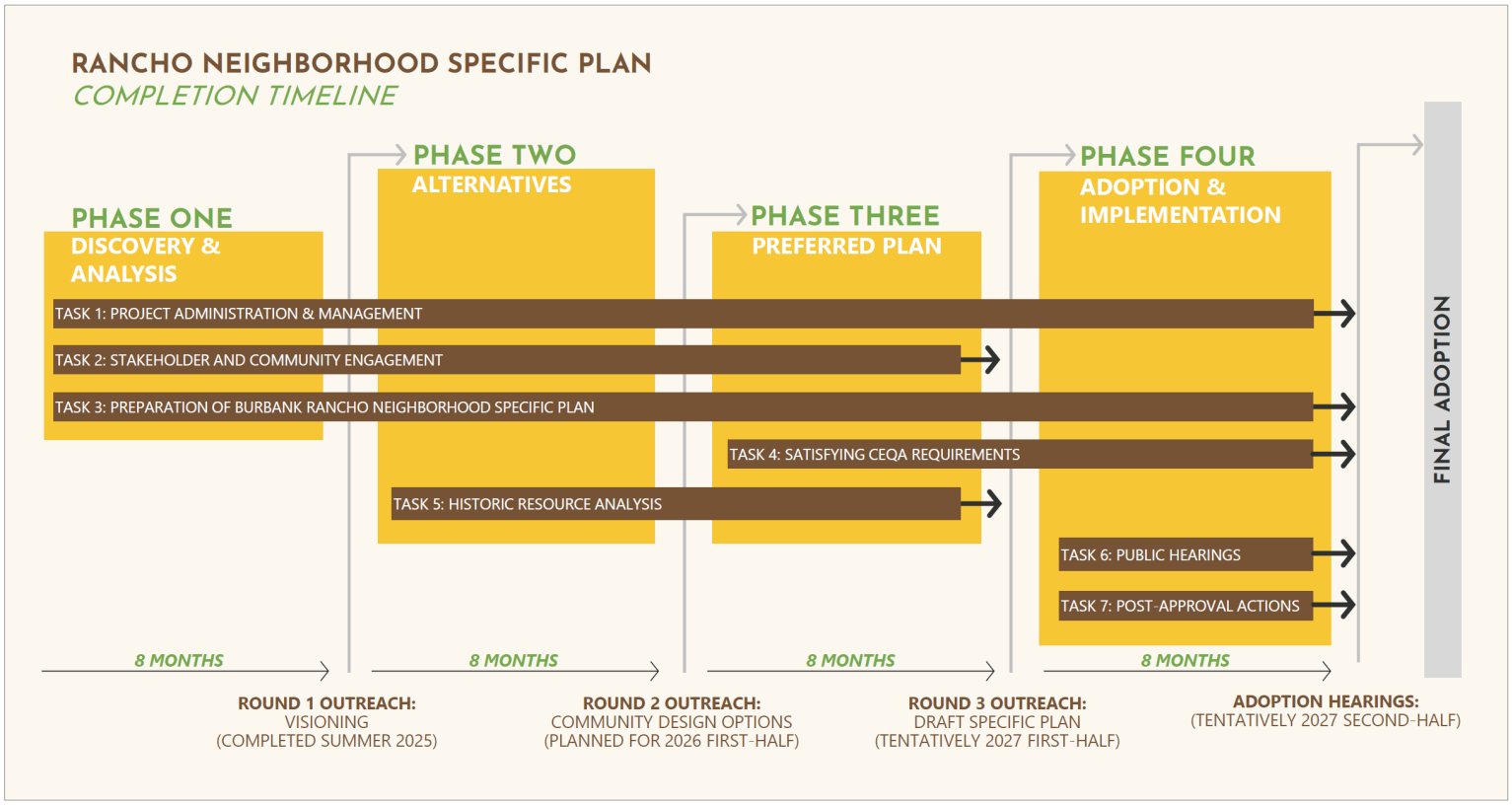
- 1950 – **Ordinance 1025** – Regulating the Keeping of Horses. Required application for permit to keep horses with the Director of Health Services.
- 1964 – **Ordinance 1931** – Establishment of H Overlay Zone. Establishment of limit of one horse per 3,000 square feet of lot area. Required a 20-foot distance to be maintained between new stables and doors and windows of building used for human habitation.
- 1964 – **Ordinance 1935** – Require a permit to keep horses in residential zone from Animal Shelter Superintendent, and referred to Planning Director for approval.
- 1964 – **Ordinance 1950** – Clarified that maintaining nonconforming existing stables within 20 feet of new residences is legal nonconforming use.
- 1965 – **Ordinances 1985 through 1988** – Rezoning of R-1 properties to R-1-H.
- 1967 – **Ordinance 2052** – Fire walls and Fire Extinguishers required in Commercial Stables
- 1968 – **Ordinance 2112** – Construction of Stables in Setback Area. Added an exemption for the 10-foot setback requirement for enclosed stables built of a certain material.
- 1971 – **Ordinance 2317** – Proof of vaccination by licensed veterinarian of horses required with each horse registration.
- 1972 – **Ordinance 2329** – Permits housing facilities for caretakers in connection with horses and kennels.
- 1975 – **Ordinance 2506** – Deleting Requirement for Vaccination Certificate for Horses
- 1978 – **Ordinance 2583** – Stables and corrals for owners permitted in R-4 with CUP.
- 1983 – **Ordinance 2933** – Fee for dog and horse registration
- 1984 – **Ordinance 2962** – Keeping of Manure in Stables
- 1993 – **Ordinance 3343** – Amended BMC to create Rancho zones and Standards
- 1993 – **Ordinance 3344** – Rancho Zone Map Amendment
- 1993 – **Ordinance 3349** – Exempts projects submitted prior to effective date of Ord 3343 from Ord 3343.
- 1993 – **Ordinance 3358** – Use of Plant Nursery and Petting Zoo as allowed uses within R-1-H zone if located on properties with a minimum of 12,000 square feet in area that abuts commercial land.
- 1994 – **Ordinance 3368** – Added motion picture studio as a permitted use with a CUP in the Rancho Commercial and Rancho Business Park zones.

- 1995 – **Ordinance 3399** – Mansionization Ordinance – Reduced allowable height of structures, affecting single-family residential zones, including R-1-H.
- 1995 – **Ordinance 3418** – Ordinance relating to setbacks for noncommercial stables in the R-1-H zone. Provides that the ten foot rear and side yard setback requirement for non-commercial stables are inapplicable to stables which meet a certain standard of construction. Removes any exception to the 20-foot separation requirement between a non-commercial stable and a door, window, or other opening of a structure used for human habitation.
- 2012 - **Ordinance 3829** - Removed the 20-foot separation requirement for non-commercial stables and also reduced the required setback for enclosed stables from 10 feet to 3 feet from the rear and side property lines, and further reducing this requirement to zero setback if the property abuts an alley.

ATTACHMENT 1-2

ATTACHMENT 2

Project Timeline



Projected timeline for RNSP adoption as of January 2026

ATTACHMENT 3

Summary of RNSP Historic Context Statement

The Draft Burbank Rancho Neighborhood Specific Plan Historic Context Statement (HCS), prepared by South Environmental, provides an in-depth historical, architectural, and cultural overview of one of Burbank's most distinctive areas: the Rancho neighborhood. The document was prepared by South Environmental in November 2025 to document the area's equestrian heritage, evaluate historic resources, and determine whether the neighborhood qualifies as a historic district. The HCS includes extensive archival research, a reconnaissance-level survey of 911 properties, and a detailed analysis of themes related to equestrian development, residential growth, film industry connections, and architectural evolution.

The Historic Context Statement has not yet been finalized, but can be provided to the Council upon request.

19th Century:

The Rancho neighborhood began as part of Rancho Providencia, a 19th-century Mexican land grant purchased by Dr. David Burbank in 1866. Early land uses centered on agriculture, cattle, and wheat production. Subdivision in the late 1880s created irregularly shaped tracts along the Los Angeles River, laying the foundation for later residential and equestrian development.

Equestrian History:

The area's equestrian history is extensively documented in the HCS. The period with the most focused equestrian development started in the 1920 and lasted until the early 1980s, peaking during the popularity of rodeo and the western film genre. During this period multiple public stables, riding academies, training grounds, and even a small racetrack operated in the neighborhood. By the time the Los Angeles Equestrian Center opened in 1982, most neighborhood stables and public riding facilities had already closed and been demolished. Only limited equestrian elements—such as the Mariposa Bridge, the Studio Horse Rental property, private backyard stables, and alleyway gates remained.

Architectural History:

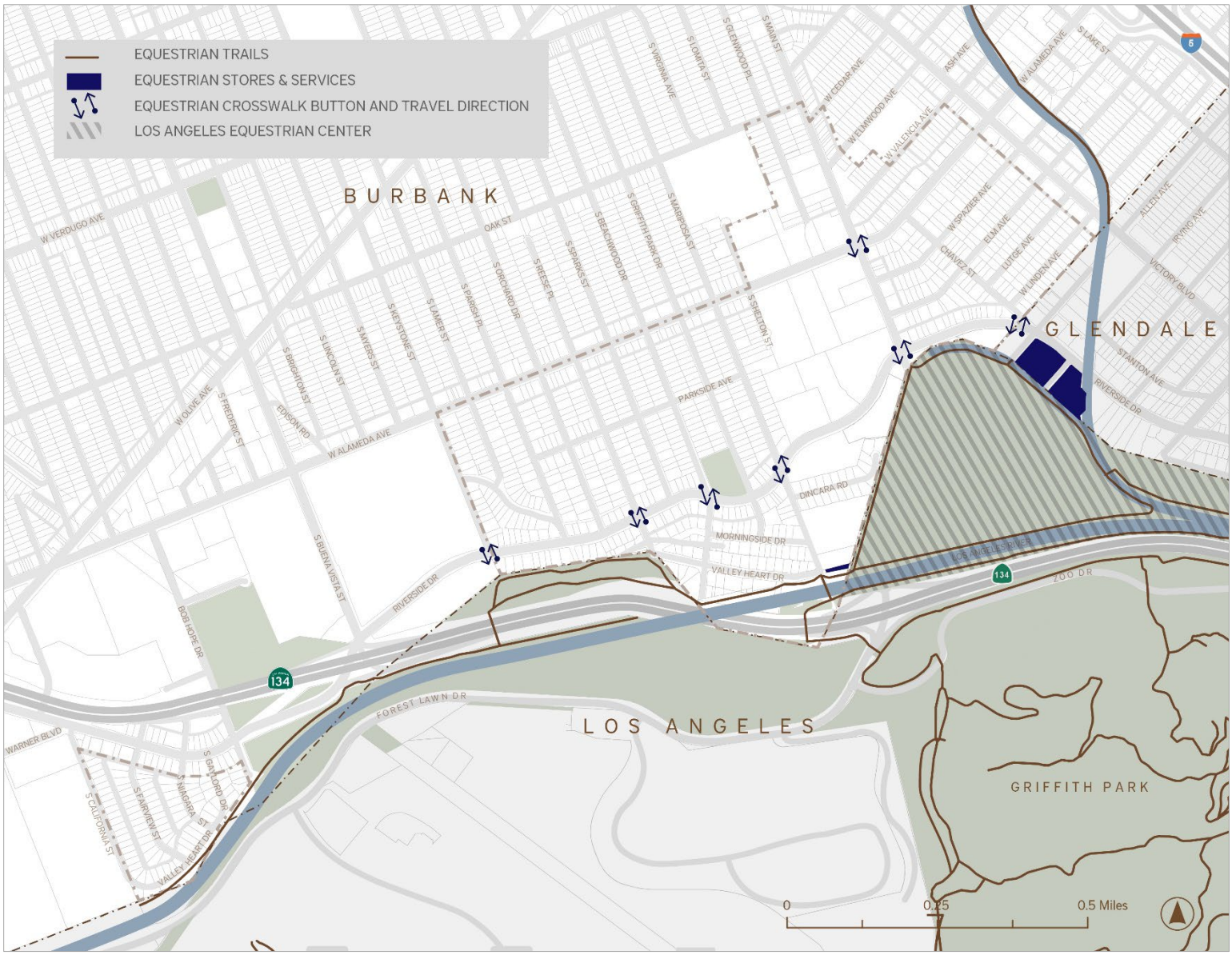
The big residential building boom in the RNSP area took place between 1938 and 1941. Residential development followed common national and regional patterns. The tract homes built between the 1920s and 1950s generally reflected prevailing architectural styles—Tudor Revival, Spanish Colonial Revival, Craftsman, Minimal Traditional, and Ranch—rather than the work of recognized master architects. The neighborhood grew in phases, with the most rapid building period between 1938 and 1941. Despite this, the architectural landscape remained eclectic due to staggered construction, later alterations, and scattered infill development. The 1950s–1960s brought denser housing, small apartment buildings, and commercial development, particularly near Riverside Drive and along the neighborhood's periphery.

Findings:

The reconnaissance-level survey found that the RNSP area does not meet the criteria for historic district designation, despite its meaningful equestrian past, the evidence that once expressed this identify has been diminished. Loss of stables, alterations to residential properties, demolition of equestrian facilities, limited visibility of remaining infrastructure, and a lack of architectural cohesion prevent the neighborhood from achieving the integrity required for historic district eligibility under National Register Criterion A/1/1 (events) or Criterion C/3/3 (architecture). Despite this, individual properties may still be eligible for historic designation. Examples include the Studio Horse Rental at 914 S Mariposa, and several residences representing high-quality architectural examples representing Tudor Revival, Ranch style, Storybook Ranch, Craftsman, and Minimal traditional styles. However, additional property-specific research is needed to understand if these individual properties are potentially eligible.

ATTACHMENT 4

Map of Existing Equestrian Network



Map of Equestrian infrastructure and amenities in the RNSP Area as of January 2026

ATTACHMENT 4-1

ATTACHMENT 5

Summary of Existing Conditions

The reports below were submitted to the City in Draft form and will be available upon request when they are finalized.

Draft Reports by Pro Forma Advisors, LLC

Demographics

Draft Existing Economic Conditions, released in April 2025, provides a snapshot of demographic and economic neighborhood profile. The report shows that the population of the RNSP has held steady over the years, with a current population of approximately 3,800. The long-term population growth, as predicted by the Southern California Association of Governments for Burbank is projecting that Burbank will add approximately 7,300 new residents by 2045, which represents a 0.33 compound annual growth rate over the 20-year time period.

The RNSP area has a slightly higher percentage of seniors and empty nesters than Burbank as a whole, however, the largest cohort is the 34-54-year-old population at 29 percent of the RNSP population. The racial profile of the RNSP shows that the RNSP is predominantly "White Alone," with 61.1% of the population identifying as such. The RNSP has slightly smaller percentage of Asian and Hispanic origin than Burbank as a whole, though the population of Black and those with two or more races is higher than Burbank as a whole. The level of Educational attainment in the Rancho is relatively higher than that of Burbank as a whole, with at least 68% of the population over 25 having a secondary degree, compared to 60% for Burbank as a whole.

Economics and Employment.

Based on 2024 data, the RNSP area has a much higher median ($109,200) and average ($169,000) household income than Burbank as a whole, with over 36% of the households earning more than $150,000 per year. The unemployment rate in 2024 in Burbank stood a 7%, which is slightly higher than that of Los Angeles County (5.1%) and California (4.7%) as a whole. The RNSP area has slightly more renters than homeowners, with approximately 12% of units vacant as of 2022. Real estate trends suggest that the single family homes in the Rancho saw a dramatic increase over the past few years, with an average sales price nearing $1.5 million.

Analysis of employment by Pro Forma shows that the City employs approximately 93,000 employees. Only 6.7% of these jobs are represented by Burbank Residents. The RNSP area is estimated to generate approximately 2,584 jobs. Employment projections provided by SCAG suggest a 4% growth in jobs over the next six years.

The numbers in this report will need to be verified for the subsequent analysis given that the data sources may not perfectly align with the geography of the RNSP area and the city as a whole.

Economics of Equestrian Uses.

The report shows that the national horse enthusiast trends with the ridership declining and finally plateauing in 2020 at approximately 7 million equestrians nationwide. While California currently ranks second in the U.S> for horse population, the number is down from 750,000 to only 477,000 statewide. The median age of horse participants is 25, with the median age of horse owners at 38 and 27 for median age of spectators.

Draft Report Economic Impact by Pro Forma Advisors, LLC, prepared June 2025, estimates the Economic contribution of the equestrian sector with the Equestrian Area in Burbank and surrounding areas, including the LA equestrian center and the Glendale Rancho, for three metrics – Output, Earnings, and Employment. Direct Impacts, which include activities such as equine services and visitor-supported business, generate $47.76 million in output per year, $4.79 million in earnings, and support 120 jobs. Indirect and induced impacts, which capture the ripple effects of spending throughout the broader economy, contribute $981,000 in output, $21.01 million in earnings, and support 353 jobs. It is important to note, that the vast majority of the equestrian jobs are outside the Burbank Rancho.

In addition, the report found that homes in the rancho command a price premium likely due to equestrian amenities and zoning that allows horse keeping, as well as direct access to Griffith Park and proximity to the Los Angeles Equestrian center. A high-level analysis suggests that homes with horse facilities may sell for 10 to 20 percent more than similar homes without such facilities. This mirrors trends seen in other equestrian-friendly neighborhoods such as Shadow Hills and Agoura Hills.

Draft Reports by Fehr & Peers

Traffic & Mobility

As noted earlier, the Rancho Neighborhood has an existing Neighborhood Protection Plan, adopted in 1993. The plan has been mostly implemented to date, and new interventions have not been adopted; However, the Complete Our Streets Plan, approved in 2020, does identify propriety streets for pedestrians, bicyclists, and equestrians in the area, and provides broad policies for future project implementation.

The consultant team has provided several draft reports which help to identify existing conditions and recommendations going forward. The final versions of these reports will be released in the future, prior to the final recommendation to Council. Below is a summary of the findings contained in these draft reports.

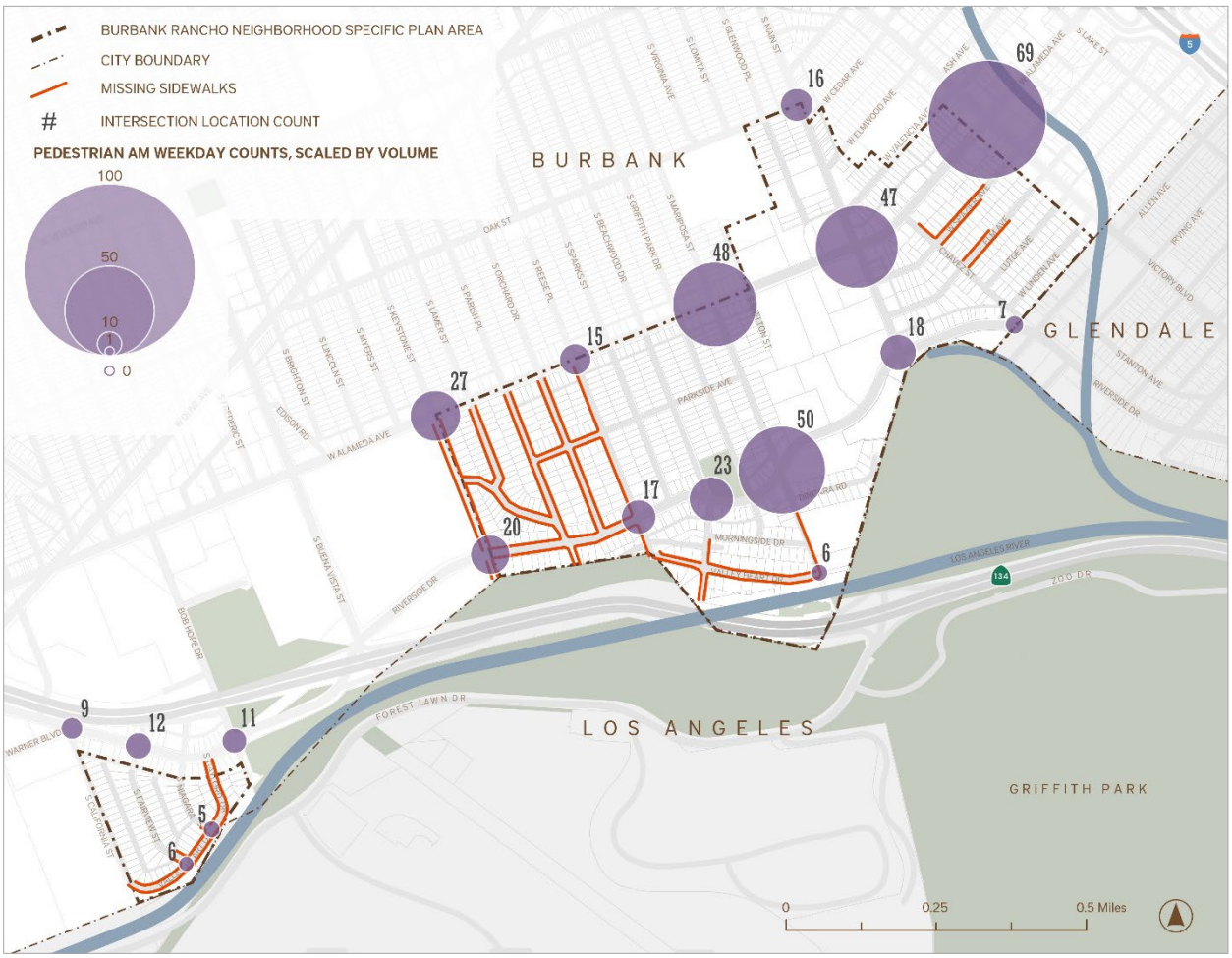
A vehicle count was conducted to quantify existing Level of Service (LOS) at various intersections throughout the Rancho. When viewed together, the LOS grades for each intersection can provide an overall picture of the traffic flow in the area, including peak travel hours and volumes. The most congested intersection was Victory and West Alameda Ave, with the other intersections displaying minor congestion at peak travel times. These intersections include S. Main and W Oak St, S Main St and Alameda,

Mariposa and Riverside (mornings only), S Main St. and W Riverside (evenings only), S. California and W Riverside Drive, and S Fairview St. and W Riverside Dr. It should be noted that the Burbank2035 General Plan sets a goal of maintaining LOS D or better at all intersections, and all of these are rated LOS C or better. Vehicle counts taken from the previous Rancho Master Plan were also included to show vehicle travel trends between the 1990s and today.

A Vehicle miles traveled (VMT) analysis assessed the number of miles driven within the RNSP area over a given time. It revealed that the RNSP area generates around 15.8 VMT per resident, 13.4 VMP per employee, and a combined 39.6 VMT for the entire service population. This is slightly higher than the city as a whole.

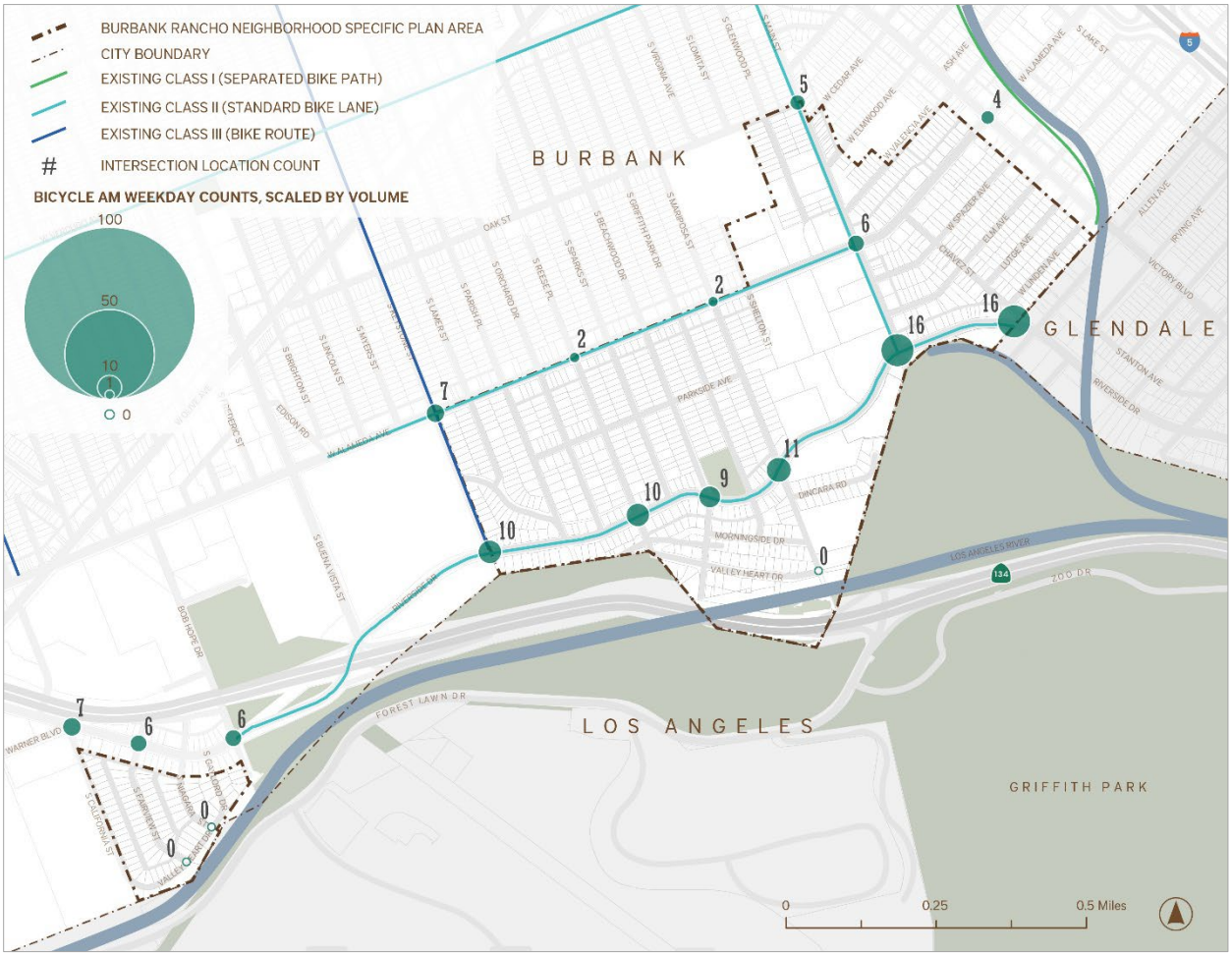
Collision data show that there were 85 collisions resulting in an injury during the period of 2018-2023, the majority involving vehicles only. The overwhelming majority of the collisions took place on Alameda Ave. There were no reported collisions involving equestrian activities during this period.

Pedestrian counts were taken at 18 locations throughout the RNSP area. The busiest intersections were at various intersections along Alameda Ave, especially in the mornings, as well as several intersections along Riverside, albeit less busy in the mornings. A map of the intersection pedestrian activity is pictured below:



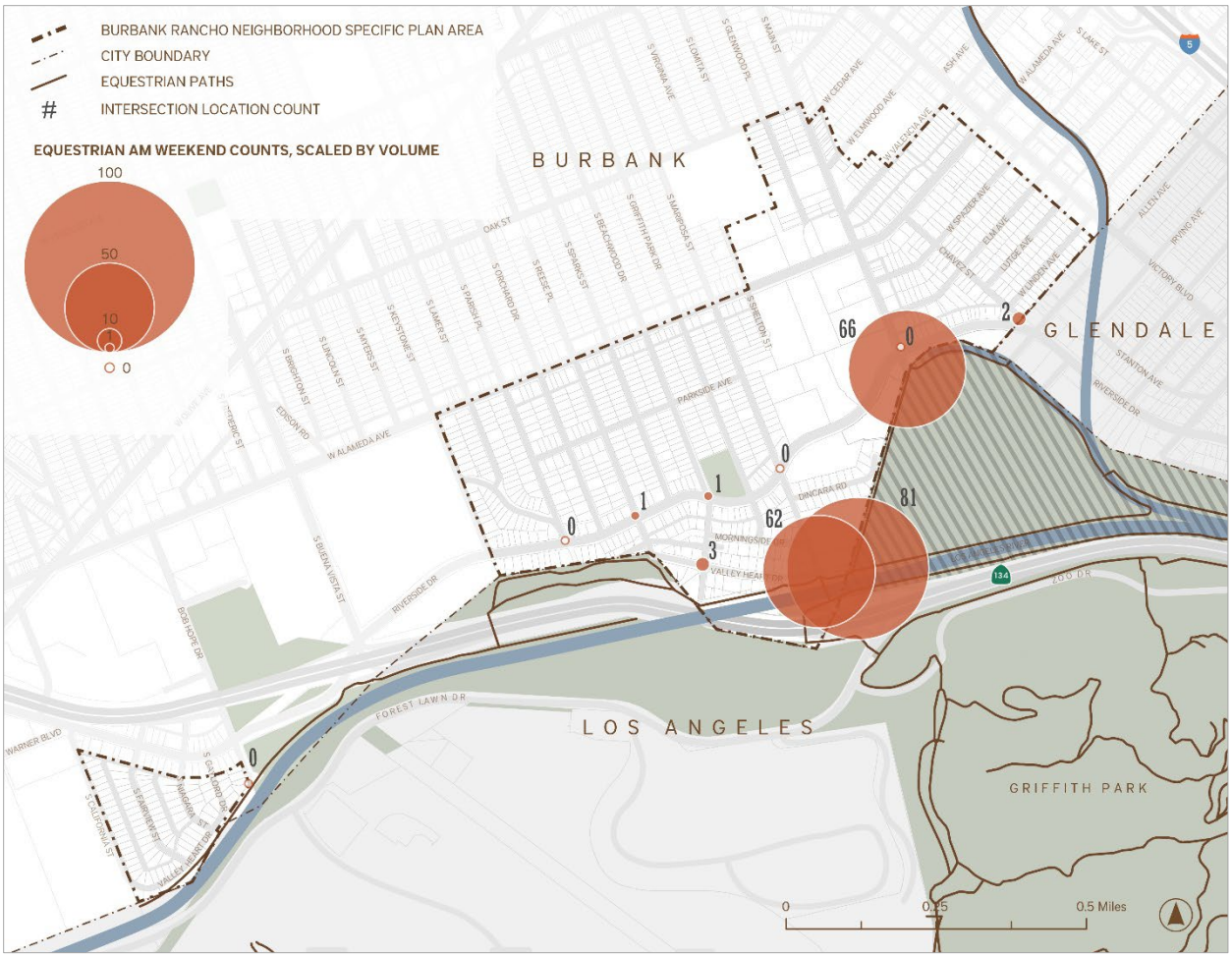
ATTACHMENT 5-3

Bicycle counts suggest that the highest volumes of bicyclists use routes that have existing bicycle infrastructure. The busiest intersections for bicyclists were along Riverside Drive, parts of which have a dedicated, Class II bike lane. Finally, the consultant reviewed the current progress of the LA River Path and explored the potential for a future bike path connection between the Burbank Rancho and Griffith Park. Pending Council direction and community input, the RNSP will explore possible alternatives in the implementation chapter. A map of bicycle counts is pictured below:



Equestrian counts were also conducted at selected locations in the RNSP area. The counts captured equestrians riding or horseback as well as those walking their horse. Data was captured on two separate days, one weekday and one weekend day. The busiest intersections, by far, were dedicated equestrian paths in an around the Mariposa Street Bridge as well as the LA Equestrian Center. The location and activity are noted in the illustration below:

ATTACHMENT 5-4



Best Practices in Equestrian Mobility

The consultant also conducted a survey of best practices for equestrian community regulations, including a survey of trail designs, trail amenities, intersection safety, and engagement strategies in the creation of policy documents. The survey generally found that most communities encourage dedicated horse trails and acknowledge that while equestrian trails can be located near other modes of travel, they are generally safer when physically separated. Additional best practices surveyed included recommendations for intersection safety. These recommendations will be taken into account during the drafting of the Specific Plan alternatives.

ATTACHMENT 5-5

ATTACHMENT 6

Summary of Interviews with Stakeholders

In July of 2025 the Project team conducted individual interviews with residents representing various stakeholder groups in the Rancho including equestrians and non-equestrians, homeowners and renters, commercial brokers, and known community leaders.

The stakeholder interviews reveal strong community interest in preserving the Rancho's historic equestrian character while addressing growing concerns about traffic, safety, and outdated zoning that affects both residents and commercial tenants. Stakeholders broadly support thoughtful, small-scale development, improved multimodal safety, and enhanced public spaces to maintain the neighborhood's unique identity amid ongoing change.

Ten stakeholders were identified by City staff and invited to participate by the Project Team via email and phone calls. Individual stakeholder interviews were scheduled on a case-by-case basis for 60 minutes and were offered in a virtual or in-person format.

Each interview was intended to meet the following objectives:

- Inform stakeholders about the goals of the updated plan
- Understand and incorporate the Rancho Community vision into the RNSP
- Identify Rancho Community needs and experiences that are important for the RNSP
- Build relationships with Rancho Community members

The Questions:

The discussion questions were developed in collaboration with Dudek and the City and were intended to help guide the interviews. The interviewer determined which questions to ask, as applicable by the participant.

1. How would you describe your relationship to or interest in the Burbank Rancho Neighborhood?
2. What are the things you value most about the Burbank Rancho neighborhood?
3. What role do you think the Burbank Rancho plays in the overall City of Burbank and in the Region?
4. From your perspective, what challenges do you see the Burbank Rancho confronting now and in the future?
5. What are the priorities, interests, or concerns you hear most often from your neighbors? Are these aligned with your own?
6. What additional uses, amenities, and services could help make the Burbank Rancho a better neighborhood for current and future residents?

7. What is your perception of the role that equestrian uses and activities play in the neighborhood? How significant do you think equestrian uses/activities are to the current and future identity of the neighborhood?
    a. From your perspective, what are neighbors' experiences who live near horses? Are there impacts that those neighbors experience? What can be done to improve the quality of life for neighbors with or without horses?
8. Do you foresee (or desire) the Burbank Rancho changing over time? If so, how and where would you like to see those changes take place?
9. Over the years, the Rancho has added amenities and developments, such as Basecamp Dinette, LILA, and Dincara Road. When these were underway, what were your perceptions of the projects?
    a. Now that they are completed and part of the neighborhood, what is your perception of them now?
10. In your experience, are there any conflicts that arise between motor vehicles, pedestrians, equestrians, and cyclists on the streets of the Burbank Rancho? Where and what kind of improvements could be made?
11. Access to Griffith Park is available to equestrians and pedestrians via the Mariposa Street bridge.
    a. Do you feel that access to the park via the bridge is an important amenity in the neighborhood?
    b. Do you feel the bridge should be limited to Rancho residents or be made more widely available to the greater Burbank community?
    c. Do you have any ideas on how to expand access to other users?
12. Can you estimate how many horses are in the backyard stables in the Rancho?
    a. How many horses are stabled in the LA Equestrian Center by Rancho residents?
    b. Can you identify reasons why horse owners may be reluctant to register their horses? If so, how can the City remove barriers to registration?
13. Are there other groups, individuals, or stakeholders you recommend we talk to for an additional understanding of the issues?
14. Other things you recommend the project team be mindful of?

ATTACHMENT 6-2

Findings:

The interviews reveal broad agreement on several core themes: preserving the Rancho's equestrian identity, addressing traffic and safety concerns, and managing growth in a thoughtful way. Across interviews, residents consistently emphasized that the Rancho's distinct equestrian lifestyle – backyard horse keeping, access to Griffith Park via the Mariposa Bridge, and a small-town, neighborly atmosphere – is central to community identity. Many longtime residents expressed concern that development pressures, diminished horse infrastructure, and rising costs threaten this identity. Stakeholders urged the City to protect equestrian-only facilities, improve safety for riders, and consider programs to ease stable permitting and encourage proper horse registration. Several noted that equestrian uses benefit not just riders but also the neighborhood's cohesion and sense of place.

Traffic, congestion, and multimodal conflicts emerged as the most urgent quality-of-life issues. Residents pointed to worsening conditions on Riverside Drive and Mariposa Avenue, citing increased commuter traffic, higher vehicle speeds, unsafe interactions with cyclists, and e-bikes posing risks to horses. Many recommended stronger traffic calming measures, such as raised crosswalks, roundabouts, curb extensions, better signage, and enhanced enforcement. The Mariposa Bridge is viewed as essential for equestrian access, and should remain a pedestrian/equestrian bridge to ensure safety.

Stakeholders also discussed development, zoning, and future land uses. Several commercial property owners and brokers described outdated and inconsistent zoning rules – particularly around parking – that hinder leasing and contribute to long-term vacancies on Alameda. They encouraged modernizing zoning to support appropriate commercial tenants while avoiding high-density residential projects seen as incompatible with the Rancho's character. Residents generally support moderate, carefully scaled growth that maintains greenery, historic architecture, and small-scale commercial uses. Opinions on recent developments such as the Pickwick Project at and 910 Mariposa varied, with concerns focused on density, design compatibility, and cumulative impacts.

Many stakeholders highlighted the importance of community gathering places—from Basecamp Dinette to Mountain View Park—and encouraged the City to enhance public space, add pedestrian pathways, and improve river-adjacent trails and lighting. While some residents are cautious about overdevelopment, most want to see amenities that serve both current and future populations, including seniors, families, and equestrian users.

Overall, the interviews reveal a community deeply invested in preserving the Rancho's heritage while navigating demographic change and development pressures. Stakeholders want balanced planning that supports equestrian culture, improves safety, revises outdated zoning, and strengthens community connections – all while respecting the neighborhood's historic charm and rural character.

ATTACHMENT 7

Summary of Community Events

To date, two community events have been held for the RNSP project.

The first, held on May 10, 2025 at two locations in the Rancho (one in East and one in West Rancho), attracted well over 100 participants. Public Noticing for the event included social media advertising, individual mailers sent to all Rancho Residents, a City Council Announcement, and e-mail blasts to project interest lists. The event included a self-guided walking tour which highlighted the major landmarks and places of interest in the Rancho. Project Staff meticulously documented observations, ideas, and written comments.

The second community event on August 2, 2025, was a pop-up table at the Rancho Marketplace, with the goal of capturing a group of residents who may not be otherwise exposed to the Specific Plan effort. The second event attracted 70 participants.

The two community events drew strong participation and revealed consistent themes: residents value the Rancho's unique equestrian, small-town character and want safer mobility options, improved crossings, better trail conditions, and thoughtful management of future development. Feedback across both events emphasized preserving neighborhood identity while enhancing walkability, public spaces, and access to small, locally focused businesses.

FIRST COMMUNITY EVENT: 5/10/2025

The first Community Event was held on the morning of May 10, 2025 with 2 main locations – one in East Rancho, at Mountain View Park, at and one in West Rancho at Buena Vista Park. Additional checkpoints were provided along approximately 1-mile-long predetermined self-guided walking routes in each half o the neighborhoods. The attendees who chose to take part in the walking tour walked each route and documented their thoughts on forms provided by Staff. Some of the attendees did not take part in the walking tour and instead spent all of their time at the main locations.

The purpose of this event was to allow residents to share firsthand observations, highlight neighborhood strengths and challenges, and inform the planning process through immersive, self-guided participation.

The event was promoted through social media, email lists, direct mailers, a press release, and a City Council announcement. A total of 115 participants signed in across both routes, with 82 identifying as Rancho residents and 63 submitting questionnaires either during or after the event. Some pictures from the first community event can be seen below:

Findings (East Rancho):

- Participants emphasized concerns about traffic, cut-through driving, speeding, and pedestrian/equestrian safety, particularly along Riverside Drive and Alameda Avenue.
- Participants requested measures such as reduced speed limits, enhanced crossings, and clearer signage.
- Many residents expressed strong attachment to the Rancho's unique, quiet, semi-rural character and voiced concerns about new development, increased housing density, and the loss of historic or equestrian-oriented features.
- Opinions on growth were mixed, but there was broad interest in preserving neighborhood identity.
- Participants supported small, neighborhood-serving businesses like Basecamp Dinette and requested additional community-oriented spaces.
- The Mariposa Bridge was widely considered essential for equestrian access to Griffith Park, with varied opinions on whether bicycles should share the bridge or require a separate facility.

ATTACHMENT 7-2

- Residents also emphasized the need for improved trail maintenance, enhanced green spaces, and safer walking and biking infrastructure.

Findings (West Rancho):

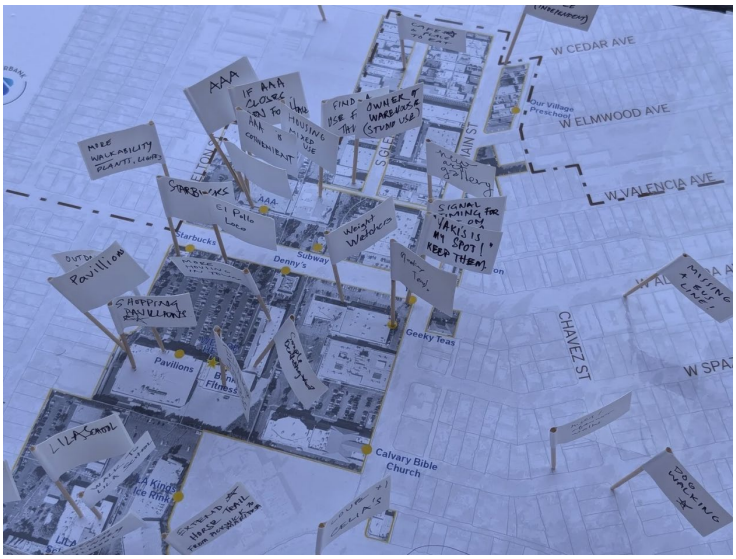
- Feedback highlighted debate over a potential new bike bridge, with some residents concerned about conflicts between cyclists and equestrians, while others supported improved bike access and safety features.
- Some participants noted a cultural distinction between East and West Rancho and expressed feelings that West Rancho receives less attention.
- As in East Rancho, residents advocated for maintaining equestrian identity, addressing development pressures, improving trail safety, and managing vegetation for fire prevention.
- Additional concerns included traffic impacts from new housing, unsafe intersections, increased parking spillover from nearby studios, and occasional disruptions from filming activity.
- Suggestions included resident-only parking permits and stronger enforcement of filming regulations.

SECOND COMMUNITY EVENT: 8/2/2025.

Still a part of the first round of outreach for the Rancho Neighborhood Specific Plan (RNSP), the second Community Event was a pop-up style event on August 2, 2025 at the Rancho Marketplace. The purpose was to engage residents and visitors in conversations about non-residential areas of the Rancho, understand how they use commercial corridors, and gather input on future commercial needs. The event aimed to create an accessible, informal opportunity for participation, enabling community members to share experiences, challenges, and aspirations related to mobility, public space, amenities, and neighborhood identity.

The project team notified the community through social media, email lists, and onsite materials. 70 participants engaged with the pop-up, with 31 signing in and 26 identifying as Rancho residents.

Participants contributed through two activities: a push-pin community map identifying frequently visited commercial areas, and a discussion board with prompts about mobility, public spaces, amenities, and character. Feedback highlighted West Riverside Drive and West Alameda Avenue as the neighborhood's primary commercial corridors – well-used but in need of improved walkability, safer crossings (especially for equestrians), and more pedestrian-friendly shopping destinations. Residents expressed clear interest in small, locally owned businesses, including cafés, casual dining, and boutique shops, and suggested potential redevelopment sites such as the AAA and Technicolor Credit Union buildings. Pictures from the event can be seen below:



Findings:

- Mobility comments emphasized safer sidewalks, slower vehicle speeds, better enforcement of e-bike and motorcycle behavior, improved equestrian infrastructure, and more shade, lighting, and landscaping.
- Public space feedback called for a central gathering area or plaza, more benches, park improvements, after-school spaces for youth, and enhanced animal-friendly amenities such as horse facilities and a dog park.
- Amenities feedback strongly prioritized more restaurants, bakeries, and independently owned stores, with additional interest in equestrian-friendly features like horse tie rails.
- Finally, residents stressed the importance of preserving Rancho's identity through thoughtful street design, added landscaping and trees, thematic signage, public art, and careful zoning to maintain the area's unique equestrian and small-town character.

ATTACHMENT 7-4

ATTACHMENT 8

Major Themes and Objectives

Through a combination of a review of community feedback, existing conditions, and best planning practices, the Project Team identified six major themes to assist in the development of project alternatives, design guidelines, and future implementation programs as the project moves forward. These themes include:

1. **Public Realm** – provide a variety of spaces and places to meet the community's needs.
   - ***Vision:*** *Burbank Rancho's public realm will offer safe and varied experiences to match the diverse needs of its residents, workers, and visitors.*
     - Enable the creation of a central neighborhood place – a plaza, town square, park, or similar space – that is shared by the community and defines the center of the Rancho Neighborhood.
     - Maintain the tranquil and slow-paced quality of river edge experiences.
     - Formalize and improve equestrian pathways between East and West Rancho.
     - Study the rehabilitation of existing Park facilities to better meet community needs.

2. **Mobility** – Make it easier and safer to get around the Rancho for all modes, ages, and abilities.
   - ***Vision:*** *The Burbank Rancho will offer a safe, comfortable, and accessible network of streets, sidewalks, trails, pathways, and other connections for all modes of travel, including pedestrians, bicyclists, motorists, transit users, and equestrians.*
     - Enable multi-modal connections to regional open space networks and trails.
     - Prioritize safety on Riverside Drive and its cross streets.
     - Consider traffic safety improvements on Alameda Avenue.
     - Ensure primary equestrian corridors (on streets and trails) are designed to highest standards of safety and minimize conflicts**.** Dedicated, separate horse trails are safest for all, as opposed to mixed-flow or shared right-of-way configurations
     - Enhance signage to better alert motorists and other visitors to unconventional equestrian presence on city streets.
     - Ensure crosswalks and intersections are designed for safety needs of all street users (including signal timing).
     - Consider options for a new bridge to Griffith Park to address the needs of non-equestrians.
     - Enable inter-agency and inter-jurisdiction coordination for safety and mobility improvements along Los Angeles River edge.
     - Incorporate applicable projects and guidelines from the Complete Streets Plan and Safer Streets Burbank Action Plan.

3. **Horse Keeping** – Establish Burbank Rancho as a model for urban horse keeping.
   - ***Vision:*** The Burbank Rancho is a unique neighborhood characterized by a long – and ongoing – tradition of urban equestrianism.
     - Streamline and modernize horse keeping regulations in the context of Rancho's urban setting while considering health and safety of horses and humans.
     - Consider the establishment of an amnesty program to allow for the legalization of certain unpermitted stables and other equestrian structures that meet current health and safety regulations in order to facilitate the registration of non-registered horses.
     - Update existing and develop new regulations for horse keeping that are grounded in data, industry trends, and best practices.
     - Address construction-related conflicts with equestrian use and establish standards to mitigate impacts via established precedents and best practices.

4. **Change and Growth** – Steer development into targeted areas to address gaps in community needs. This includes addressing concerns with housing development, especially the City's response and strategy in responding to state law.
   - ***Vision***: Burbank Rancho will protect existing residential areas, while allowing for sustainable and strategic growth in other areas to allow cohesive balance between old and new.
     - Focus growth and new community amenities in the existing commercial areas of the Rancho.
     - Envision Main Street as the Rancho neighborhood's archetypal "Main Street".
     - Plan for a variety of housing types to serve the needs of seniors, renters, and other housing-vulnerable communities.
     - Update commercial land use policies and permitted uses to not preclude desired local-serving businesses and amenities.
     - Support organic clustering of business (such as Audio Alley) by eliminating known barriers and streamlining regulations.
     - Establish a vision for M1-zoned light industrial parcels along Mariposa Street.
     - Change of use or building typology should not preclude current or future equestrian uses on adjacent parcels.
     - Explore new uses and redevelopment opportunities for long-standing vacant buildings along Alameda.
     - Craft development regulations that are easy to understand & implement and are consistent with state mandates.

5. **Citywide Role** – Clarify Burbank Rancho's role in achieving citywide goals, including, but not limited to providing access to regional amenities like Griffith Park.
    - ***Vision***: Burbank Rancho is a unique neighborhood which contributes to and supports the City of Burbank's overall vision and policy goals.
        - Align the neighborhood's vision to City of Burbank's broader goals.
        - Prevent spillover impacts of Media District and activities of other adjacent neighborhoods on the streets of the Rancho (including analysis of preferential parking programs).
        - Refine Burbank Rancho's land use policies by balancing community aspirations and citywide objectives.
        - Study Rancho neighborhood's role in addressing citywide needs for public facilities (civic services, connections to adjacent destinations, and cultural institutions).

6. **Identity** – Sharpen and make resilient Burbank Rancho's identity.
    - ***Vision***: The Burbank Rancho is an equestrian neighborhood that protects, celebrates, and strengthens its unique identity for equestrians and non-equestrians alike.
        - Elevate the neighborhood's equestrian history and current identity through improved signage, wayfinding, streetscape, and placemaking.
        - Introduce a historic markers or info panel program to educate and memorialize the neighborhood's past.
        - Strengthen connections with historic riverbottom neighbors including adjacent LA River equestrian communities, LA Equestrian Center, and Griffith Park.
        - Study feasibility of and identify pathways for future historic designation of individual resources
        - Anticipate and adapt to shifts in demographics, recreational preferences, and the local economy.

CITY OF BURBANK COMMUNITY DEVELOPMENT

BURBANK RANCHO NEIGHBORHOOD SPECIFIC PLAN

Update on the Burbank Rancho Neighborhood Specific Plan (RNSP) Development Process

City Council Study Session

Presentation Outline

BURBANK RANCHO
NEIGHBORHOOD SPECIFIC PLAN

1. Neighborhood Profile
2. History of Land Use Regulations
3. Trends in Horse Keeping
4. Draft Historic Context Statement
5. Existing Conditions –Mobility and Equestrian Infrastructure
6. Equine Safety
7. Community Outreach
8. Emerging Themes and Objectives
9. Project Timeline and Next Steps
10. Question and Discussion Period

1. RNSP Neighborhood Profile

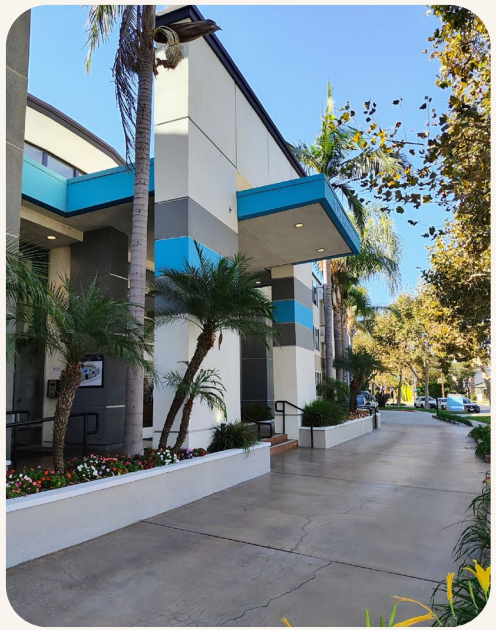
BURBANK RANCHO
NEIGHBORHOOD SPECIFIC PLAN

Burbank Rancho

- Two parts – East and West Rancho
- 315 Acres
- Approximately 3,800 residents in 1,450 units
- More renters than owners

1. RNSP Neighborhood Profile

BURBANK RANCHO
NEIGHBORHOOD SPECIFIC PLAN



2. History of Land Use Regulations

BURBANK RANCHO
NEIGHBORHOOD SPECIFIC PLAN

1950 – Regulation of Horses

1964 – H Overlay Adopted

1992/93 – Commercial Recreation Master Plan

- Neighborhood Protection Plan (NPP)
- Neighborhood Identity Plan (Streetscape and Signage)
- General Plan Land Use Amendments
- Rancho Master Plan Zoning Regulations (Commercial Zones Only)
- Establishment of Rancho Review Board

2023 – Council provides funding for the preparation of the Rancho Neighborhood Specific Plan and directs staff to begin the project.

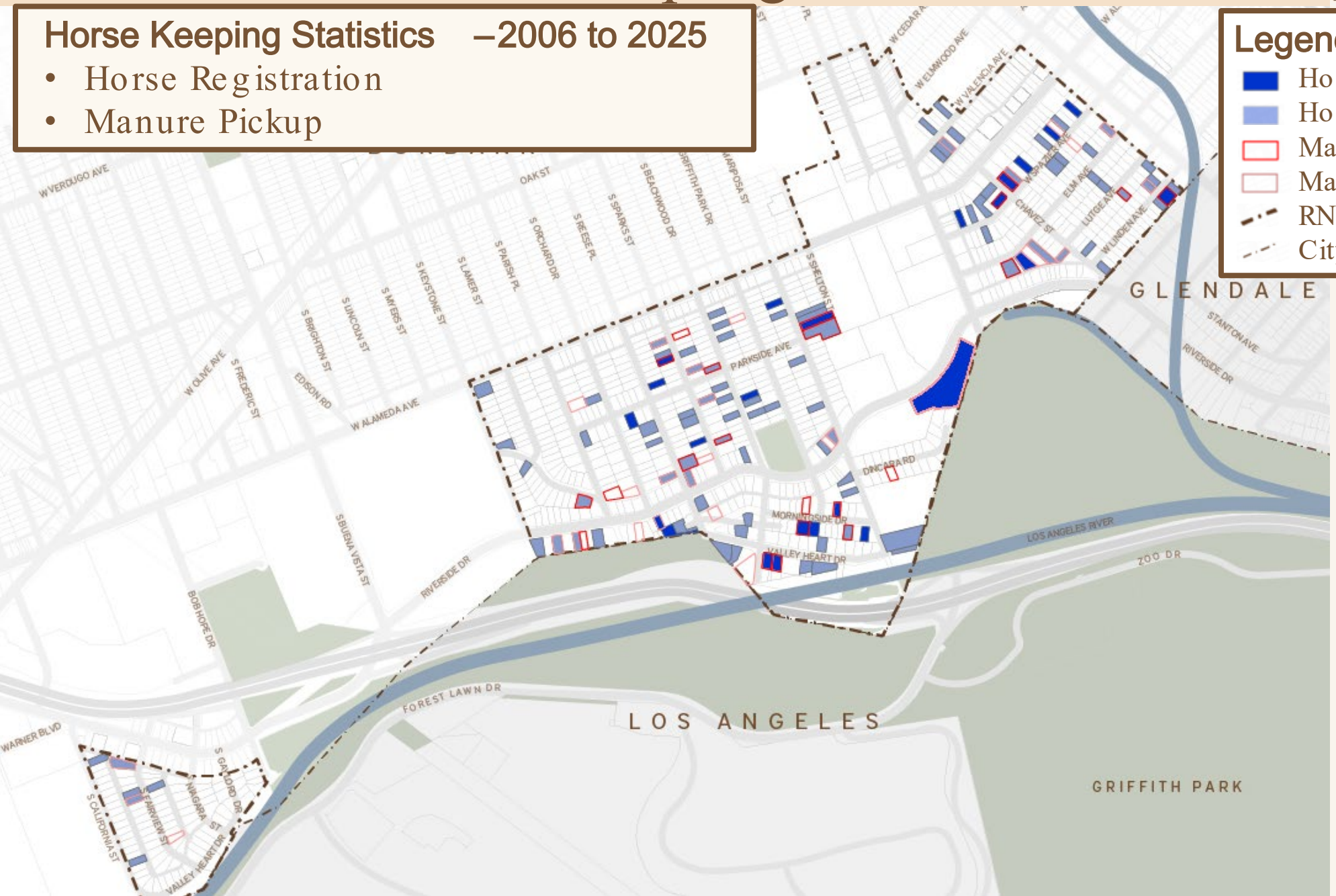
2024 – Project kicks off with Dudek as the selected consultant in November 2024.

3. Trends in Horse Keeping

BURBANK RANCHO
NEIGHBORHOOD SPECIFIC PLAN

Horse Keeping Statistics –2006 to 2025

- Horse Registration
- Manure Pickup



Legend

- Horse Permits (Current)
- Horse Permits (2006-2025)
- Manure Removal (Current)
- Manure Removal (2004-2025)
- RNSP Plan Area
- City Boundary

Total Horse Permits:

- 2005-2025 high – **171** horses
- Current – **30** horses

Total Manure Pickup

Current: **13** properties

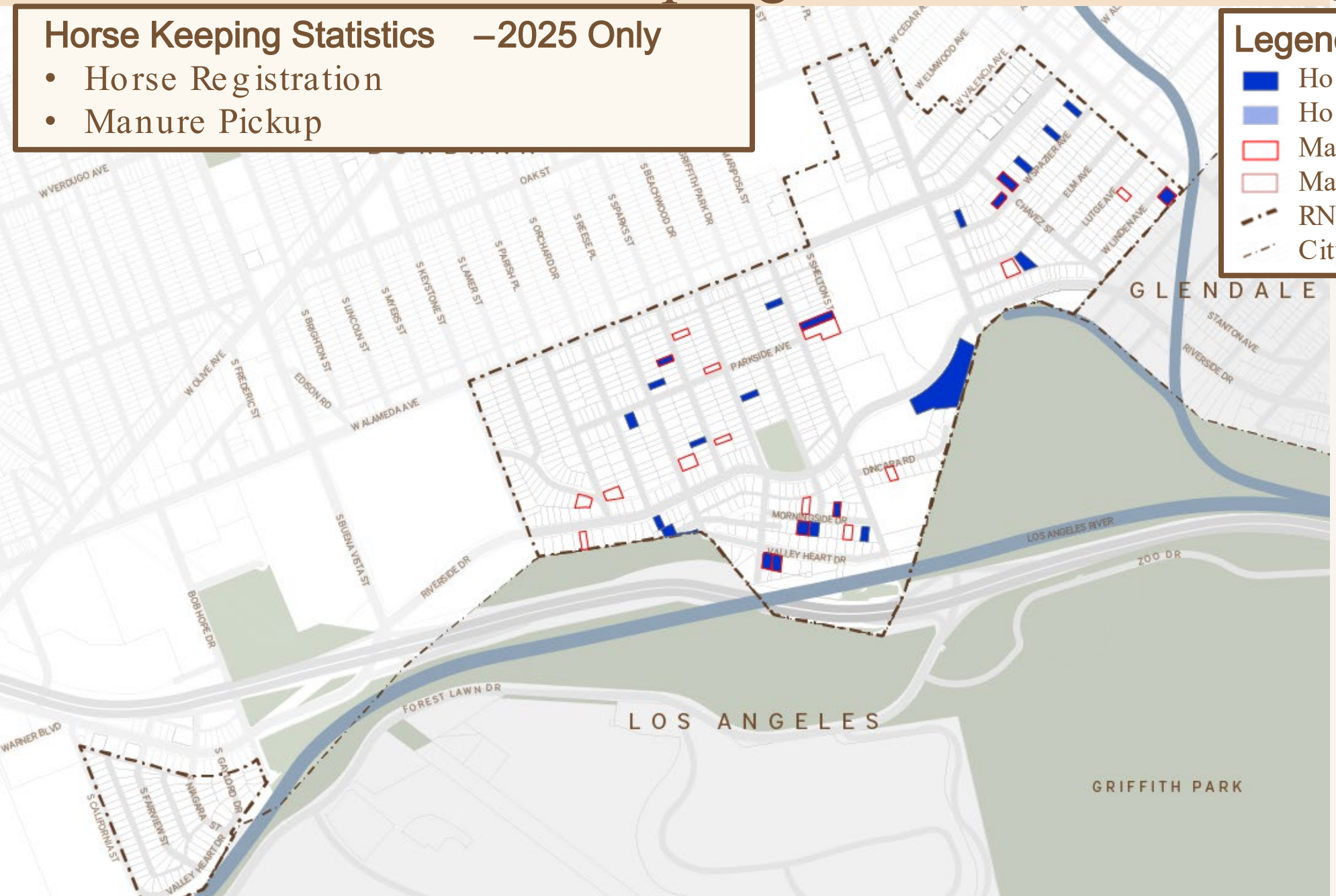
- All Time: **61** properties

3. Trends in Horse Keeping

BURBANK RANCHO
NEIGHBORHOOD SPECIFIC PLAN

Horse Keeping Statistics –2025 Only

- Horse Registration
- Manure Pickup



Legend

- Horse Permits (Current)
- Horse Permits (2006-2025)
- Manure Removal (Current)
- Manure Removal (2004-2025)
- RNSP Plan Area
- City Boundary

Active Permits:
30 Horses
(17.5% of all time high)

Active Manure Pickup: **23**

Overall:
28% of all time high

4. Draft Historic Context Statement

Draft Rancho Neighborhood Specific Plan Historic Context Statement

- Focuses on local equestrian heritage
- Evaluates historic resources
- Evaluates whether the neighborhood qualifies as a historic district

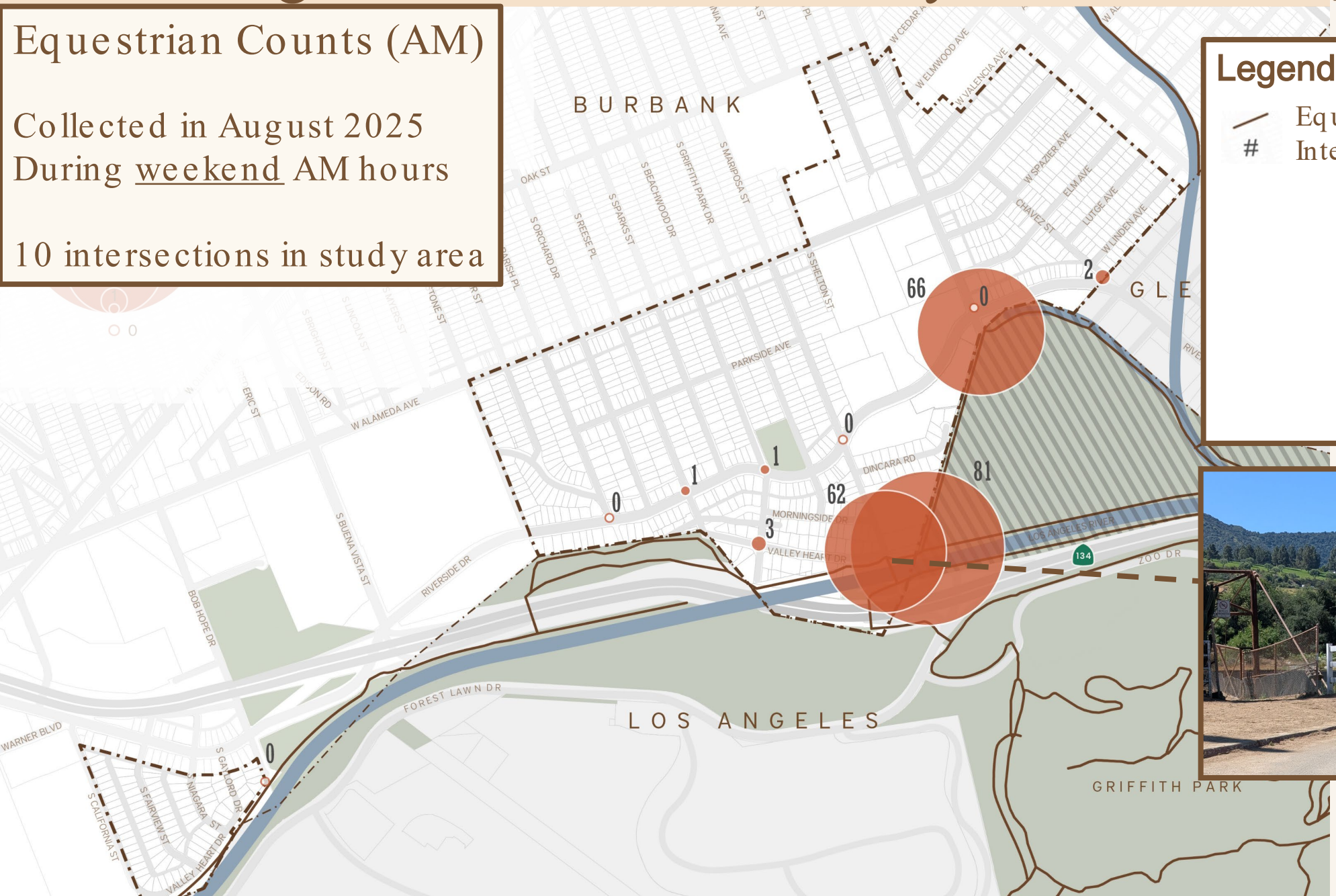
5. Existing Conditions - Mobility

BURBANK RANCHO
NEIGHBORHOOD SPECIFIC PLAN

Equestrian Counts (AM)

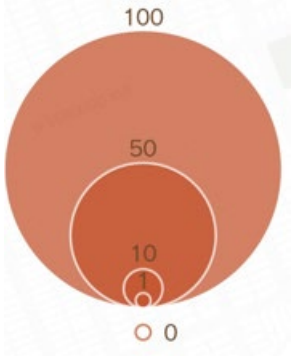
Collected in August 2025
During weekend AM hours

10 intersections in study area



Legend

Equestrian Paths
Intersection Location Count



Mariposa Street Bridge

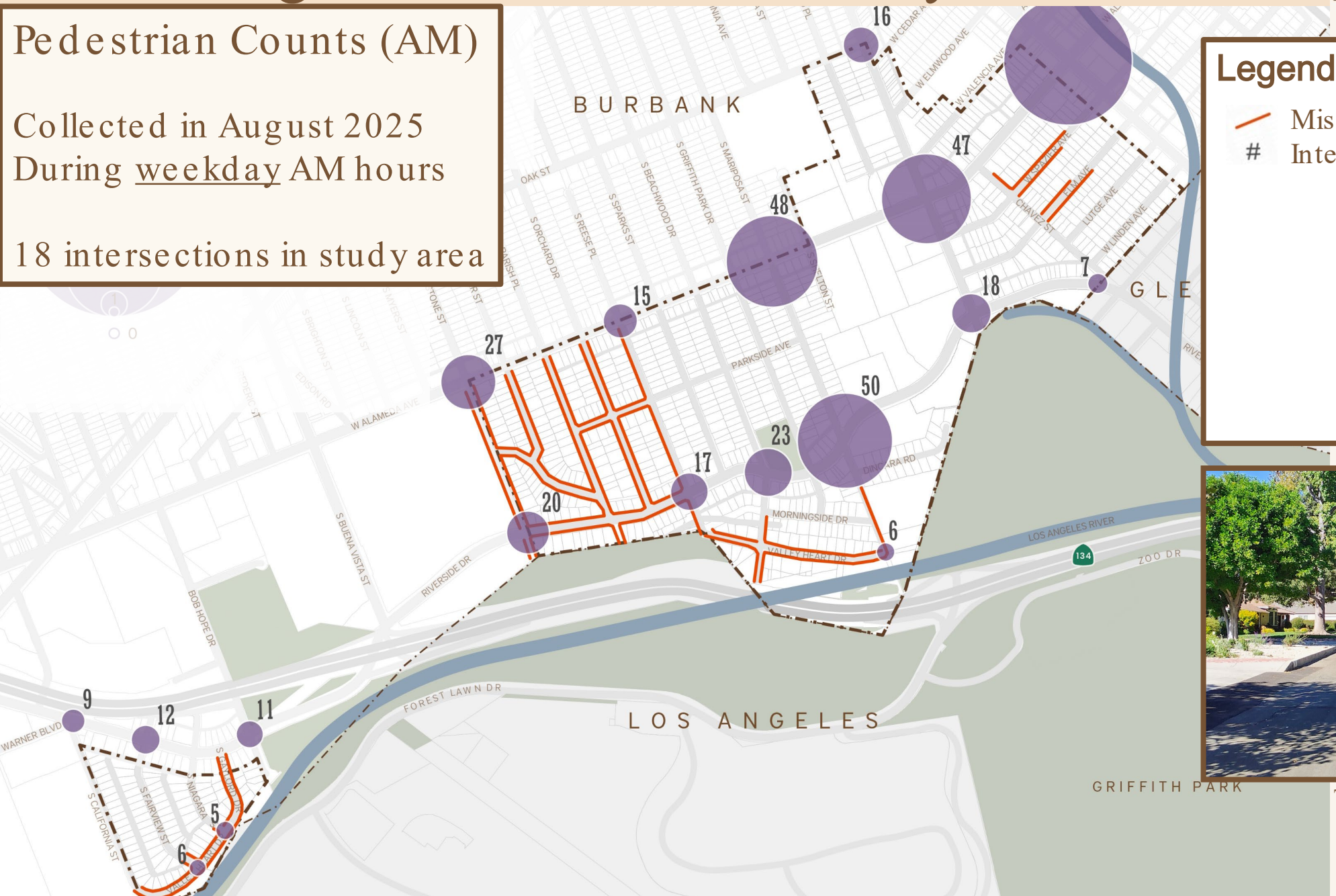
5. Existing Conditions - Mobility

BURBANK RANCHO
NEIGHBORHOOD SPECIFIC PLAN

Pedestrian Counts (AM)

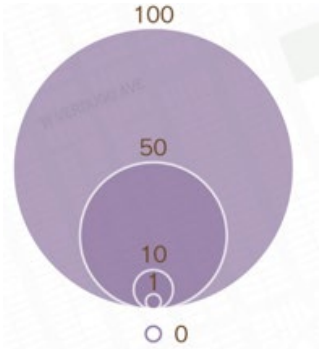
Collected in August 2025
During weekday AM hours

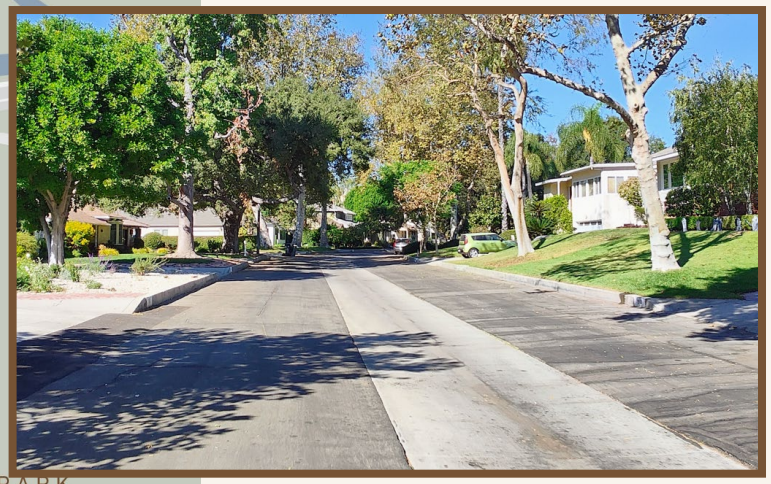
18 intersections in study area



Legend

Missing Sidewalks
Intersection Location Count





Typical Rancho street with no sidewalk

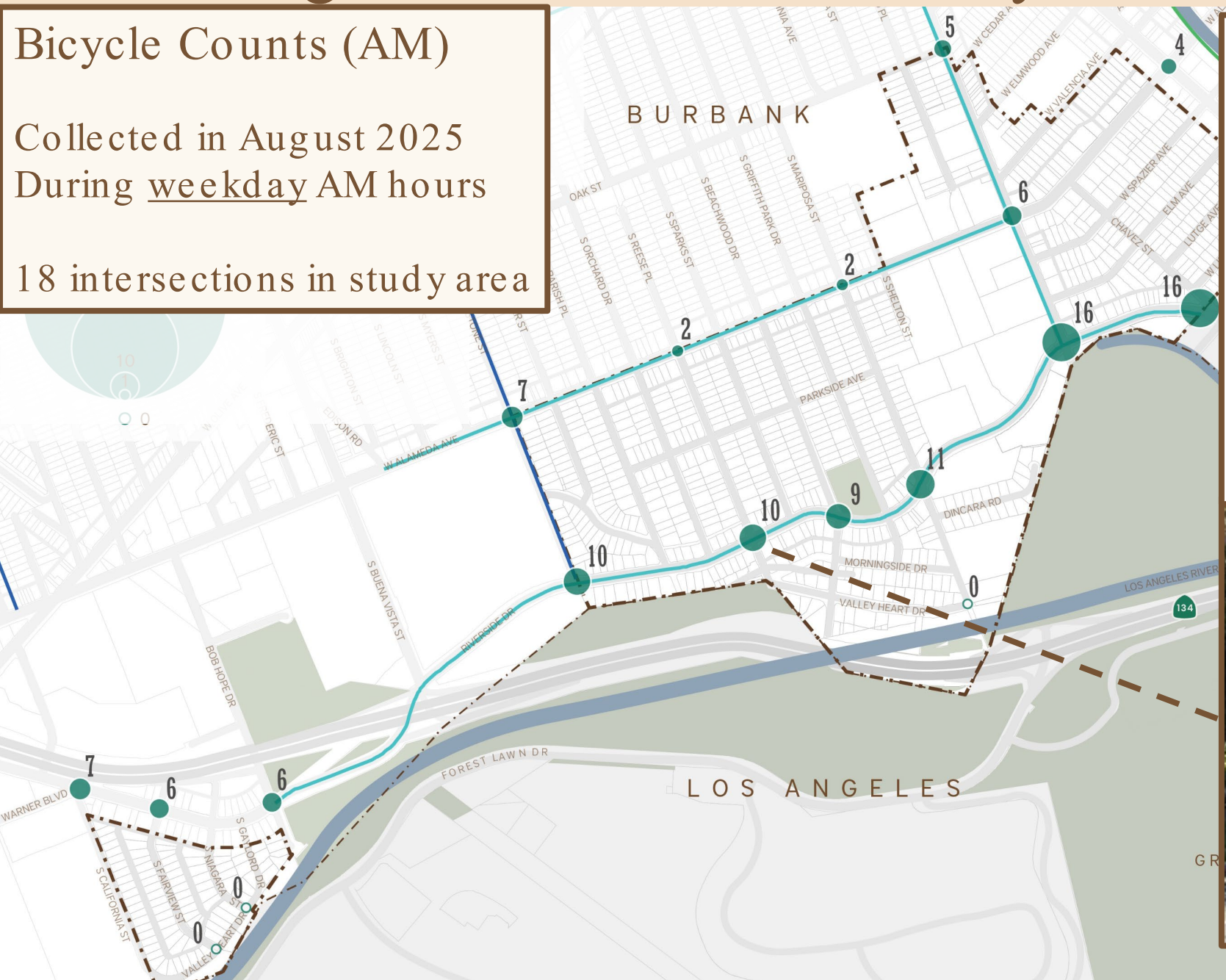
5. Existing Conditions - Mobility

BURBANK RANCHO
NEIGHBORHOOD SPECIFIC PLAN

Bicycle Counts (AM)

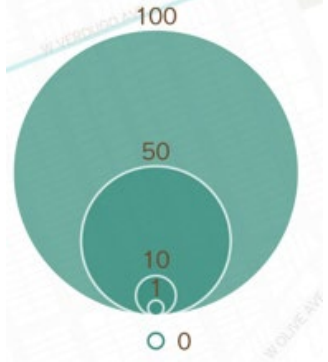
Collected in August 2025
During weekday AM hours

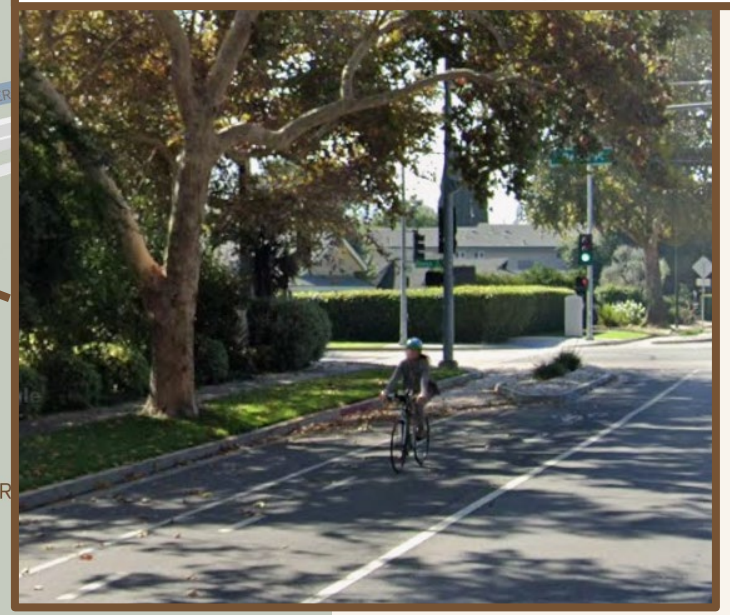
18 intersections in study area



Legend

- Existing Class I (Separated Bike Path)
- Existing Class II (Standard Bike Lane)
- Existing Class III (Bike Route)
- # Intersection Location Count





Typical Class II Bike Lane

5. Existing Conditions – Equestrian Infrastructure

BURBANK RANCHO
NEIGHBORHOOD SPECIFIC PLAN

9 Horse Crossings

LAEC
Over **500** boarding stalls
90 Horses registered to Burbank residents

Horse Tails
Connect Rancho, LAEC, & Griffith Park

Equestrian Facilities
Studio Horse Rental
Glendale Facilities

6. Equine Safety

A. Primary Concern –Equine Safety

B. Regulations on Equine Safety Outside of Burbank

C. Regulations on Equine Safety in Burbank

D. Best Practices in Trail Design

- *Off-Road Trails are safest*
- *When located near other modes of travel, should be separated to extent possible*
- *Safety measures for crossing paved roads*

7. Community Outreach

BURBANK RANCHO
NEIGHBORHOOD SPECIFIC PLAN

Outreach Elements

A. Project Website: www.BurbankRNSP.com

- Signup Page: 250 sign-ups
- FAQ Page
- History
- News – Announcements
- Resources

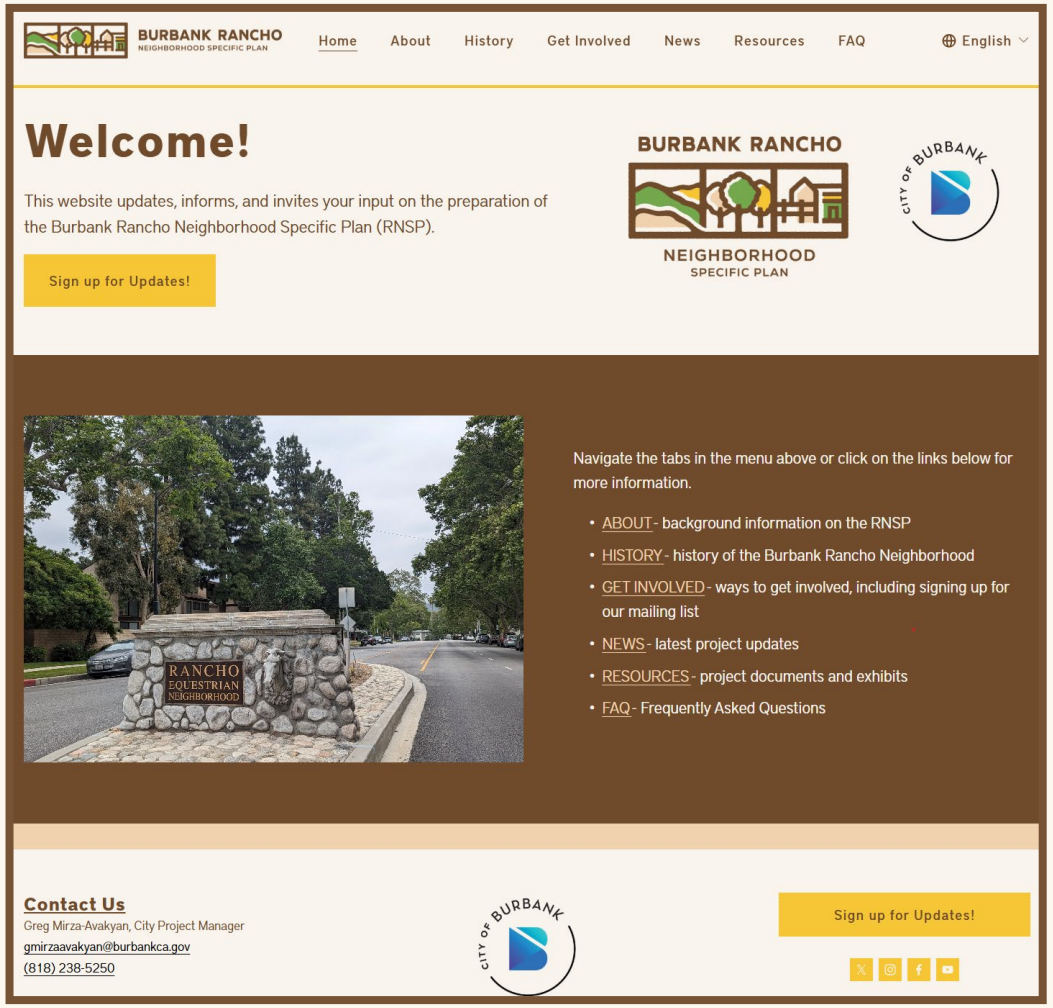
B. Community Events

Two events thus far:

- 05.10.25 Walking Tour
- 08.02.25 Pop-Up at Rancho Marketplace

C. Individual Interviews with Stakeholders

- 10 interviews thus far
- Site visits to homes

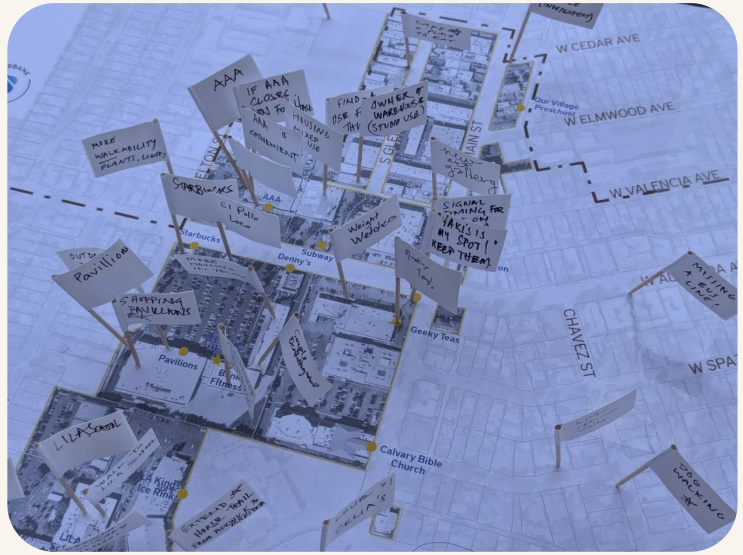


7. Community Outreach – 05.10.25 Event

BURBANK RANCHO
NEIGHBORHOOD SPECIFIC PLAN

7. Community Outreach – 08.02.25 Event

BURBANK RANCHO
NEIGHBORHOOD SPECIFIC PLAN



8. RNSP Emerging Themes & Objectives

- Public Realm
  - Mobility
- Horse Keeping
- Change and Growth
- Citywide Role
  - Identity

8. RNSP Emerging Themes & Objectives

BURBANK RANCHO
NEIGHBORHOOD SPECIFIC PLAN

Public Realm

Objective: Provide a variety of spaces and places to meet the community's needs

Vision: Burbank Rancho's public realm will offer safe and varied experiences to match the diverse needs of its residents, workers, and visitors

BURBANK RANCHO
NEIGHBORHOOD SPECIFIC PLAN

Mobility

Objective: Make it easier and safer to get around the Rancho for all modes, ages, and abilities

Vision: The Burbank Rancho will offer a safe, comfortable, and accessible network of streets, sidewalks, trails, pathways, and other connections for all modes of travel, including pedestrians, bicyclists, motorists, transit users, and equestrians

8. RNSP Emerging Themes & Objectives

BURBANK RANCHO
NEIGHBORHOOD SPECIFIC PLAN

Horse Keeping

Objective: Establish Burbank Rancho as a model for urban horse keeping

Vision: The Burbank Rancho is a unique neighborhood characterized by a long – and ongoing – tradition of urban equestrianism

BURBANK RANCHO
NEIGHBORHOOD SPECIFIC PLAN

Change and Growth

Objective: Steer development into targeted areas to address gaps in community needs

Vision: Burbank Rancho will protect existing residential areas, while allowing for sustainable and strategic growth in other areas to allow cohesive balance between old and new.

Citywide Role

Objective: Clarify Burbank Rancho's role in achieving citywide goals, including, but not limited to providing access to regional amenities like Griffith Park

Vision: Burbank Rancho is a unique neighborhood which contributes to and supports the City of Burbank's overall vision and policy goals

8. RNSP Emerging Themes & Objectives

BURBANK RANCHO
NEIGHBORHOOD SPECIFIC PLAN

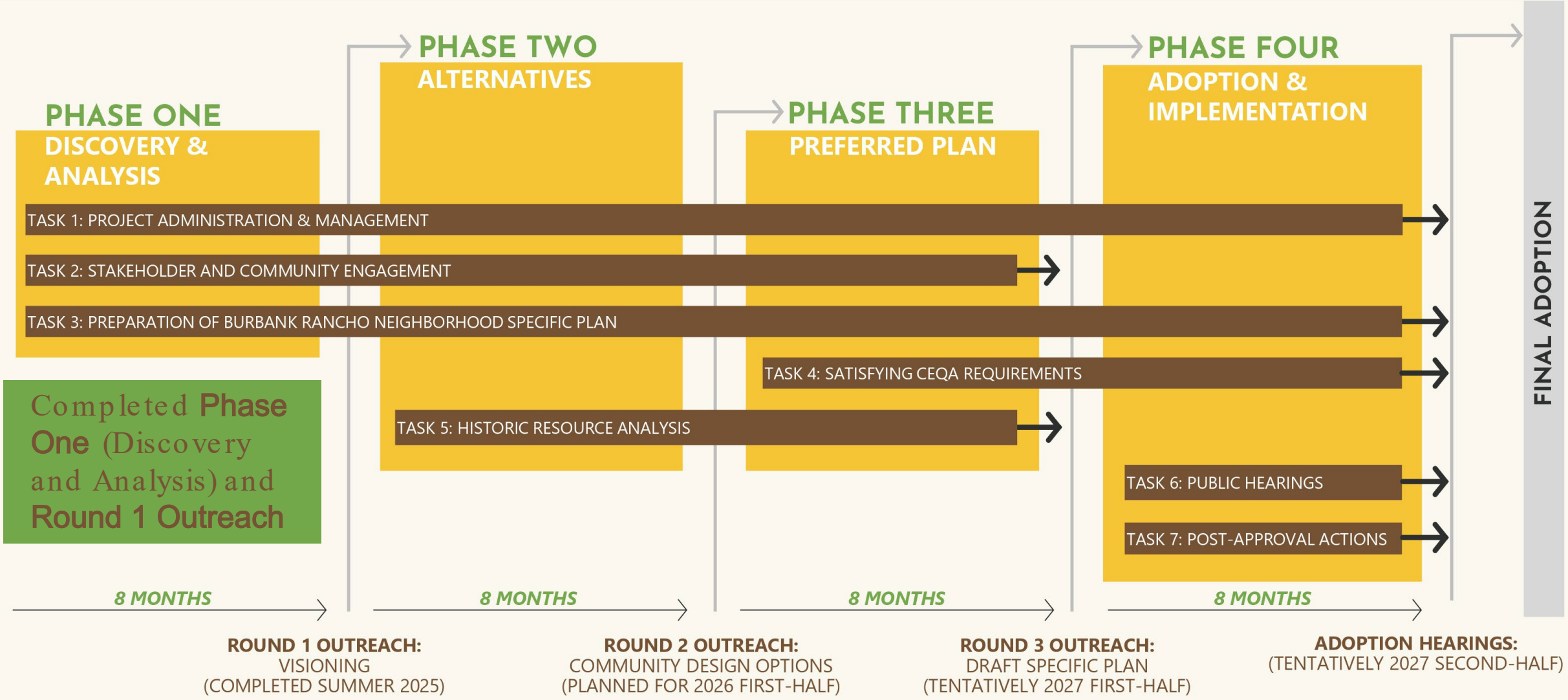
Identity

Objective: Sharpen and make resilient Burbank Rancho's identity

Vision: The Burbank Rancho is an equestrian neighborhood that protects, celebrates, and strengthens its unique identity for equestrians and non-equestrians alike

9. Project Timeline and Next Steps

BURBANK RANCHO
NEIGHBORHOOD SPECIFIC PLAN



10. Question & Discussion Period

BURBANK RANCHO
NEIGHBORHOOD SPECIFIC PLAN

Thank You!

Project Website:

www.BurbankRNSP.com

Project Planners:

Greg Mirza-Avakyan, Senior Planner
(gmirzaavakyan@burbankca.gov)

Amanda Landry, Principal Planner
(alandry@burbankca.gov)

Telephone: (818) 238-5250

CITY OF BURBANK
CITY COUNCIL REORGANIZATION SPECIAL MEETING MINUTES
MONDAY, DECEMBER 15, 2025

Call to Order:
A Special Reorganization Meeting of the City Council of the City of Burbank was held in the Council Chamber, 275 East Olive Avenue, on the above date. The meeting was called to order at 10:15 a.m. by Mayor Perez.

Moment of Reflection:
Brandon Johnson, First Christian Church of Burbank, held a Moment of Reflection to begin the meeting with positive and collective support for our beloved community.

Flag Salute:
The Pledge of Allegiance was led by Eddie Arnold, Burbank resident, veteran, and community advocate.

Roll Call:
Present: Council Member(s) Anthony, Mullins, Rizzotti, Vice Mayor Takahashi, and Mayor Perez
Absent: None
Also Present: City Manager Hess, City Attorney McDougall, and City Clerk Clark

Council Presentations/Recognitions:
1. Mayor's Presentation of a Key to the City of Burbank
   Mayor Perez presented a Key to the City to Ever Huerta.

Special Meeting Public Comment:
Appearing to comment were: Joel Schlossman, Barry Sarna, David Donahue, Diane Rana (Office of Assembly Member Schultz), Sarkis Simonian, Sonya Blake (The Valley Economic Alliance), Brian D., Jo Pimienta, Dan K., Karen Lau, and Terri Freedman.

Calling in to comment were: Sara Mendez and Steve Starleaf.

Council, City Manager, and/or City Attorney Comment:
Council Members, City Manager, and Staff responded to Public Comment.

Mayor's Welcome Remarks:
Mayor Perez delivered welcome remarks.

Mayor's Recognition of City Elected Officials, Executive Team, and Key Staff Members:
Mayor Perez introduced the Executive Team and gave the following presentation.

Mayor Perez expressed appreciation to the City's Elected Officials, Executives, and Key City Manager and City Council staff, and presented them with gifts in the following order: Elected Officials: Kimberley Clark, City Clerk; Krystle Palmer, City Treasurer;

Department Executives: Rafael Quintero, Chief of Police; Danny Alvarez, Fire Chief; Mandip Samra, Burbank Water and Power General Manager; Patrick Prescott, Community Development Director; Damian Skinner, Interim Public Works Director; Marisa Garcia, Parks and Recreation Director; Eric Lashley, Library Services Director; Jennifer Becker, Financial Services Director; Betsy McClinton, Management Services Director; Jose Calderon, Information Technology Director; Jonathan Jones, Communications Manager; Courtney Padgett, Assistant City Manager; City Council's Appointed Executives: Joseph H. McDougall, City Attorney, and Justin Hess, City Manager; and City Manager and Council Office staff: Cathryn LaBrado, Assistant to the City Manager; Kylene Pecor, Community Assistance Coordinator; and Sandy George, Executive Assistant.

Recognition of City Council Members:
Mayor Perez presented the City Council with a framed photo of the City Council and made remarks.

Council Members introduced their friends and families.

Vice Mayor Takahashi presented Mayor Perez with the Mayor's gavel plaque.

City Council Members thanked Mayor Perez for her hard work throughout the year.

City Manager Hess presented Mayor Perez with a scrapbook and a video highlighting notable achievements and events that occurred during her term as Mayor.

The following District Representatives presented certificates of recognition, made remarks, and thanked Mayor Perez for her leadership throughout her mayoral term: Luke Klipp, District Director, Office of Congressmember Laura Friedman; Diane Rana, District Director, Office of State Assembly Member Nick Schultz (44th District); Teodora Reyes, District Representative, Office of State Senator Caroline Menjivar (20th District); and Diana Oganesyan, Assistant Field Deputy, Office of Los Angeles County Supervisor Kathryn Barger (5th District).

Reorganization of City Council
Mayor Perez announced that this is the time prescribed by the City Charter for the Reorganization of the City Council, during which motions for the selection of Mayor and Vice Mayor are to be made.

Council Action:
It was moved by Council Member Mullins, seconded by Mayor Perez, to appoint Vice Mayor Takahashi to serve as Mayor. The motion carried 5-0 with the following roll call vote: AYES: Anthony, Mullins, Rizzotti, Takahashi, and Perez. NOES: None.

Mayor Takahashi took the Mayor's seat, made remarks, and continued the meeting as agendized. Mayor Takahashi announced that she would like to entertain a motion to select a Vice Mayor.

Council Action:

It was moved by Council Member Rizzotti, seconded by Council Member Anthony, to appoint Council Member Mullins to serve as Vice Mayor. The motion carried 5-0 with the following roll call vote: AYES: Anthony, Mullins, Perez, Rizzotti, and Takahashi. NOES: None.

Adjournment:
There being no further business to come before the City Council, the meeting was adjourned at 12:36 p.m., to Tuesday, December 16, 2025, for a Regular Meeting in the Council Chamber - 275 East Olive Avenue, Second Floor.

_____	_____
Kimberley Clark	Tamala Takahashi
City Clerk	Mayor

APPROVED DATE:

CITY OF BURBANK
CITY COUNCIL REGULAR MEETING MINUTES
TUESDAY, DECEMBER 16, 2025

Call to Order:
A Regular Meeting of the City Council of the City of Burbank was held in the Council Chamber, 275 East Olive Avenue, on the above date. The meeting was called to order at 5:34 p.m. by Mayor Takahashi.

Present: Council Member(s) Anthony, Perez, Rizzotti, Vice Mayor Mullins, and Mayor Takahashi
Absent: None
Also Present: City Manager Hess, City Attorney McDougall, and City Clerk Clark

Council Member Perez arrived at 5:35 p.m.

Closed Session Public Comment:
There being no response to the Mayor's invitation for Public Comment on Closed Session matters, the City Council recessed at this time to the City Hall First Floor Conference Room to hold a Closed Session on the following:

1. Conference with Legal Counsel - Existing Litigation
   a. Pursuant to Govt. Code §54956.9(d)(1)
   b. Name of Case: Anush Kemdjian v. City of Burbank
   c. Case No.: 25NNCV00700
   d. Brief description and nature of case: Trip and fall

Call to Order:
A Regular Meeting of the City Council of the City of Burbank was held in the Council Chamber, 275 East Olive Avenue, on the above date. The meeting was called to order at 6:06 p.m. by Mayor Takahashi.

Moment of Reflection:
Mayor Takahashi held a Moment of Reflection to begin the meeting with positive and collective support for our beloved community.

Flag Salute:
The Pledge of Allegiance was led by Mayor Takahashi.

Roll Call:
Present: Council Member(s) Anthony, Perez, Rizzotti, Vice Mayor Mullins, and Mayor Takahashi
Absent: None
Also Present: City Manager Hess, City Attorney McDougall, and City Clerk Clark

Mayor Takahashi indicated there would be two (2) periods of Public Comment at this evening's meeting and those who wish to participate in the General Public Comment

period may call in at (818) 238-3335. The Reports to Council Public Comment period will only be taken in person.

Announcements:
Mayor Perez displayed a PowerPoint presentation announcing the following: (1) Spark of Love Toy Drive and (2) 2026 Homeless Count.

City Manager Report:
City Manager Hess indicated there were no items to report.

Reporting on Closed Session:
City Attorney McDougall reported that the City Council met in Closed Session regarding the agendized Closed Session item and City Council took no reportable action.

General Public Comment:
Appearing to comment were: Cynthia Pease, Ron Bax, Jamie Keyser, James Coker, Mark Scroggs, Mike Van Gorder, Diana Pulver, Jean Kang, Abdullah Kassem, Sadako Leong-Suzuki, Meghan B., Hernan Camacho, Jim Lane, Terri Freedman, Carmenita Helligar, Cheryl Bricker, and Corey Mensing.

Calling in to comment was: Stefan Doomanis.

Council, City Manager, and/or City Attorney Comment:
Council Members and Staff responded to Public Comment.

Consent Calendar:
It was moved by Vice Mayor Mullins, seconded by Council Member Rizzotti, to approve the Consent Calendar. The motion carried 5-0 with the following roll call vote: AYES: Anthony, Perez, Rizzotti, Mullins, and Takahashi. NOES: None.

Council Member Anthony had a question on Item No. 2. Courtney Padgett, Assistant City Manager, responded to City Council inquiries.

1. City Council Minutes

   Approve the City Council Minutes of the Joint Meeting of December 9, 2025.

2. Adoption of an Ordinance Establishing Title 7, Chapter 3, Article 11 and Amending Section 1002, Title 10, Chapter 1, Article 10 of the Burbank Municipal Code to Allow the Implementation of Wayfinding Kiosks in the Public Right of Way

   ORDINANCE NO. 25-4,035
   Adopt AN ORDINANCE OF THE COUNCIL OF THE CITY OF BURBANK ESTABLISHING ARTICLE 11, WAYFINDING KIOSKS, IN CHAPTER 3, TITLE 7 OF THE BURBANK MUNICIPAL CODE, AMENDING SECTION 1002 SIGNS AND ADVERTISING STRUCTURE REGULATIONS, OF ARTICLE 10, CHAPTER 1, TITLE 10 OF THE BURBANK MUNICIPAL CODE, AND FINDING

OF A CATEGORICAL EXEMPTION PURSUANT TO CEQA GUIDELINES SECTIONS 15301(C) (CLASS 1), 15303 (CLASS 3), 15304 (CLASS 4), and 15305 (CLASS 5).

3. Adoption of an Ordinance Amending Burbank Municipal Code, Title 10, Chapter 1 (Zoning) to Establish a New School –Trade/Vocational Use With Related Regulations, Allow the Use in M-1 (Limited Industrial) and M-2 (General Industrial) Zones, and Clarify its Permissibility in Other Non-Residential Zones

   ORDINANCE NO. 25-4,036
   Adopt AN ORDINANCE OF THE COUNCIL OF THE CITY OF BURBANK AMENDING TITLE 10, CHAPTER 1 (ZONING) OF THE BURBANK MUNICIPAL CODE TO ESTABLISH SCHOOL–TRADE/VOCATIONAL AS A NEW USE ALONG WITH RELATED REGULATIONS, ALLOW THE USE IN M-1 (LIMITED INDUSTRIAL) AND M-2 (GENERAL INDUSTRIAL) ZONES, AND TO CLARIFY THE PERMISSIBILITY OF THE USE IN OTHER NON-RESIDENTIAL ZONES (PROJECT NO. 25-0004932, ZONE TEXT AMENDMENT).

4. Adoption of an Ordinance Establishing Article 10 Use of Gas-Powered Leaf Blowers Prohibited in Chapter 1 Health, Title 4 Health and Sanitation of the Burbank Municipal Code and Amending Section 214 Restrictions on Leaf Blower Operation in Chapter 3, Title 9 of the Burbank Municipal Code

   ORDINANCE NO. 25-4,037
   Adopt AN ORDINANCE OF THE COUNCIL OF THE CITY OF BURBANK ESTABLISHING ARTICLE 10 USE OF GAS-POWERED LEAF BLOWERS PROHIBITED IN CHAPTER 1 HEALTH, TITLE 4 HEALTH AND SANITATION OF THE BURBANK MUNICIPAL CODE AND AMENDING SECTION 214 RESTRICTIONS ON LEAF BLOWER OPERATION IN CHAPTER 3, TITLE 9 OF THE BURBANK MUNICIPAL CODE.

5. Adoption of a Resolution Making Findings Regarding the Continuing Need for Unexpended Balances of Development Impact Fees and Review of Development Impact Fee Funds as of June 30, 2025

   RESOLUTION NO. 25-29,674
   Adopt A RESOLUTION OF THE COUNCIL OF THE CITY OF BURBANK MAKING FINDINGS REGARDING THE CONTINUING NEED FOR UNEXPENDED BALANCES OF IMPACT FEES AS OF JUNE 30, 2025;

   Note and file Review of Development Impact Fee Funds as of June 30, 2025.

6. Approval of a First Amendment to the Fiscal Year 2024-25 Professional Services Agreement with Return-To-Work Partners to Provide Consulting and Case Management Support for Compliance with the Fair Employment and Housing Act and the Americans with Disabilities Act

   Approve a First Amendment to the Professional Services Agreement with Return-

To-Work Partners to provide consulting and case management support for compliance with the Fair Employment and Housing Act and the Americans with Disabilities Act.

7. Adoption of a Resolution Authorizing the Execution of a Lease Agreement with Home Again Los Angeles to A Homeless Access Center Located at 2244 N. Buena Vista and Approval to Amend Fiscal Year 2025-26 Budget to Appropriate Funds, and Authorize the Acceptance of Future Funds Under the Lease Agreement

   RESOLUTION NO. 25-29,675
   Adopt A RESOLUTION OF THE COUNCIL OF THE CITY OF BURBANK APPROVING A LEASE WITH HOME AGAIN LOS ANGELES FOR BURBANK'S HOME AGAIN LOS ANGELES (HALA) ACCESS CENTER LOCATED AT 2244 N. BUENA VISTA AND APPROVAL TO AMEND FISCAL YEAR 2025-26 BUDGET TO APPROPRIATE FUNDS, AND AUTHORIZE THE ACCEPTANCE OF FUTURE FUNDS UNDER THE LEASE AGREEMENT.

Reports to Council

1. Appointment to Fill One Vacancy on Heritage Commission for an Unexpired Term

   Kimberley Clark, City Clerk, presented the report and responded to City Council inquiries.

   Public Comment:
   Appearing to comment was: Corey Mensing.

   Council Action:
   It was approved by Council Majority and carried 3-0 by a show of hands, to appoint Corey Mensing to the Heritage Commission to fill an unexpired term ending July 31, 2026.

Council Comments:

Council Members reported out on Council committee assignments and attendance at conferences, regional meetings, and community events.

Consideration of Previously Introduced Additional Agenda Items:

1. Council Member Anthony's request for a first step report on the feasibility of commencing litigation to stop any acquisition of Warner Bros. Studios, on the basis of, but not limited to, anti-trust violations.
   It was moved by Council Member Anthony, seconded by Council Member Rizzotti, to request a letter from the Burbank City Council urging the California Attorney General, U.S. Congresswoman, and State and local representatives to exercise their full authority to review the proposed acquisition of Warner Bros. to ensure preservation of entertainment industry jobs. The motion carried 5-0 with the following roll call vote: AYES: Anthony, Perez, Rizzotti, Mullins, and Takahashi. NOES: None.

Introduction of Additional Agenda Items:
Council Member Rizzotti requested an informational memo on the status of the affordable housing project at 2814 Empire Ave.

Mayor Takahashi requested (1) a first step report on the Downtown Paseo improvements and plans for the Downtown Burbank Cultural Market and (2) an update on her request for an informational memo on the community/special events permitting process, including requirements for hosting events and applicable insurance requirements.

Adjournment:
There being no further business to come before the City Council, the meeting was adjourned at 7:56 p.m. to Tuesday, January 13, 2026, for a Regular Meeting in the Council Chamber – 275 East Olive Avenue, Second Floor.

_____	_____
Kimberley Clark	Tamala Takahashi
City Clerk	Mayor

APPROVED DATE:

CITY COUNCIL REGULAR MEETING MINUTES
DARK MEETING
TUESDAY, DECEMBER 23, 2025

A Regular Meeting of the Council of the City of Burbank was not held on the above date.

Kimberley Clark City Clerk	Tamala Takahashi Mayor

APPROVED DATE:

CITY COUNCIL REGULAR MEETING MINUTES
DARK MEETING
TUESDAY, DECEMBER 30, 2025

A Regular Meeting of the Council of the City of Burbank was not held on the above date.

Kimberley Clark City Clerk	Tamala Takahashi Mayor

APPROVED DATE:

CITY COUNCIL REGULAR MEETING MINUTES
DARK MEETING
TUESDAY, JANUARY 6, 2026

A Regular Meeting of the Council of the City of Burbank was not held on the above date.

Kimberley Clark City Clerk	Tamala Takahashi Mayor

APPROVED DATE:

SUCCESSOR AGENCY MINUTES
A JOINT MEETING WITH THE CITY COUNCIL
TUESDAY, SEPTEMBER 9, 2025

CALL TO ORDER:
A Joint Meeting of the Successor Agency and the City Council of the City of Burbank was held in the Council Chamber, 275 East Olive Avenue, on the above date. The meeting was called to order at 6:05 p.m. by Chair Perez.

MOMENT OF REFLECTION:
Chair Perez held a Moment of Reflection to begin the meeting with positive and collective support for our beloved community.

FLAG SALUTE:
The Pledge of Allegiance was led by Chair Perez.

ROLL CALL:
Present: Members Anthony, Mullins, and Rizzotti, Vice Chair Takahashi, and Chair Perez.
Absent: None.
Also Present: Executive Director Hess, City Attorney McDougall, and Secretary Clark.

Closed Session, Announcements, Council Presentations/Recognitions, City Manager Report, Reporting on Closed Session, Public Hearing, Council Comments, and Introduction of Additional Agenda Items were City Council items only and can be found in the City Council Meeting Minutes.

JOINT GENERAL PUBLIC COMMENT:
Appearing to comment were: David Donahue, Angela Towne, Ron Bax, Mark Scroggs, Mike Derian, Jamie Keyser, Stephanie Cyphers, Jim Lane, Diana Pulver, Mary O'Hare, Jackie Waltman, Steve Starleaf, Paul Darrigo, Elizabeth Bax, and Edward Parker (Bridging Community Resources).

Calling in to comment were: Allison Thomas, Gevik Sherverdian, Dimple Chirumamilla, Jo Pimienta, Liliana Martirosyan, Michelle Papazyan, and Hovik Keshishian.

COUNCIL, CITY MANAGER AND/OR CITY ATTORNEY COMMENT:
Members and Staff responded to Public Comment.

CONSENT CALENDAR:
It was moved by Member Mullins, seconded by Vice Chair Takahashi, to approve the Consent Calendar. For Item Nos. 1-6 and 8, the motion carried 5-0 with the following roll call vote: AYES: Anthony, Mullins, Rizzotti, Takahashi, and Perez. NOES: None. For Item No. 7, the motion carried 4-0-1 with the following roll call vote: AYES: Mullins, Rizzotti, Takahashi, and Perez. NOES: None. ABSTAIN: Anthony.

Consent Calendar Item Nos. 1 and 3-8 were City Council items only and can be found in the City Council minutes.

2. Successor Agency Minutes
   Approve the Successor Agency Minutes of the Joint Meeting of June 3, 2025.

REPORTS TO COUNCIL:

Reports to Council Item No. 3 was a City Council item only and can be found in the City Council minutes.

1. Approval of the 2025 City of Burbank Investment Policy (with All Agencies)

   Krystle Ang Palmer, City Treasurer, presented the PowerPoint presentation and responded to Successor Agency inquiries.

   Chair Perez left the dais at 8:05 p.m.

   Joint Public Comment:
   Appearing to comment was: None.

   Council Action:
   It was moved by Member Rizzotti, seconded by Member Anthony, to approve the 2025 Investment Policy as proposed. The motion carried 4-0 with the following roll call vote: AYES: Anthony, Mullins, Rizzotti, Takahashi. NOES: None. ABSENT: Perez.

2. Review of City Treasurer's Investment Portfolio Report for June 30, 2025 (with All Agencies)

   Krystle Ang Palmer, City Treasurer, presented the PowerPoint presentation and responded to Successor Agencies inquiries.

   Member Anthony left the dais at 8:25 p.m.

   Joint Public Comment:
   Appearing to comment was: None.

   Council Action:
   It was approved by Authority Consensus to note and file.

   Chair Perez returned to the dais at 8:30 p.m.

   Member Anthony returned to the dais at 8:37 p.m.

ADJOURNMENT:

There being no further business to come before the Successor Agency, the meeting was adjourned at 9:07 p.m. to Tuesday, September 30, 2025, for a Joint Meeting in the Council Chamber – 275 East Olive Avenue, Second Floor.

Kimberley Clark Secretary	Tamala Takahashi Chair

APPROVED DATE:

HOUSING AUTHORITY MINUTES
A JOINT MEETING WITH THE CITY COUNCIL
TUESDAY, DECEMBER 9, 2025

Call to Order

A Joint Meeting of the Housing Authority and the City Council of the City of Burbank was held in the Council Chamber, 275 East Olive Avenue, on the above date. The meeting was called to order at 6:06 p.m. by Chair Perez.

Moment of Reflection:

Chair Perez held a Moment of Reflection to begin the meeting with positive and collective support for our beloved community.

Flag Salute:

The Pledge of Allegiance was led by Chair Perez.

Roll Call:

Present: Commissioner(s) Anthony, Mullins, Rizzotti, Vice Chair Takahashi, Chair Perez, and Clerk Clark
Absent: None
Also Present: Executive Director Hess, and City Attorney McDougall

Closed Session, Study Session, Announcements, Council Presentations/Recognitions, City Manager Report, Reporting on Closed Session, Public Hearing, Reports to Council, Council Comments, and Introduction of Additional Agenda Items were City Council items only and can be found in the City Council Meeting minutes.

Joint General Public Comment:

Appearing to comment were: Sunshine McWane, Ron Bax, Armand Matevosian, Mike Stage, John Van Nest, Caroline Solberg, Kit, Ashley Ramsey, David Donahue, Jean Kang, Terri Freedman, Meghan B., Dan K., Jo Pimienta, and Jomo.

Calling in to comment were: Katie Hood, Sadako Leong Suzuki, and Kyle Anderson.

Council, City Manager, and/or City Attorney Comment:

Commissioners and Staff responded to Public Comment.

Consent Calendar:

It was moved by Commissioner Mullins, seconded by Chair Perez, to approve the Consent Calendar. The motion carried 5-0 with the following roll call vote: AYES: Anthony, Mullins, Rizzotti, Takahashi, and Perez. NOES: None.

Consent Calendar Item Nos. 1 and 6 were City Council items only and can be found in the City Council Meeting minutes.

2. Housing Authority Minutes

   Approve the Housing Authority Minutes of the Joint Meeting of September 30, 2025.

3. Adoption of a Resolution Amending the Fiscal Year 2025-26 Adopted Budget to Accept and Appropriate $83,663 in Funding for the Administration of the Foster Youth to Independence Initiative

   RESOLUTION NO. H-25-275
   Adopt A RESOLUTION OF THE HOUSING AUTHORITY OF THE CITY OF BURBANK AMENDING THE FISCAL YEAR (FY) 2025-26 ADOPTED BUDGET TO ACCEPT AND APPROPRIATE $83,663 IN FUNDING FOR THE ADMINISTRATION OF THE FOSTER YOUTH TO INDEPENDENCE INITIATIVE.

4. Approval of the Housing Successor Annual Report for Fiscal Year 2024-2025

   Approve the Fiscal Year (FY) 2024-2025 Housing Successor Annual Report.

5. Approval of an Amendment to the 2009 Promissory Note with the Burbank Housing Corporation for the Keeler Elliott Habitat Project: 1902 Keeler Street, Burbank, California

   Approve an amendment to the terms of a 2009 Promissory Note with the Burbank Housing Corporation for the Keeler Elliott Habitat Project, located at 1902 Keeler Street, Burbank, California, and determine the project to be exempt under the California Environmental Quality Act (CEQA).

Adjournment:
There being no further business to come before the Housing Authority, the meeting was adjourned at 9:26 p.m. in memory of Sal Moreno, longtime community activist and World War II veteran, to Monday, December 15, 2025, for a City Council Reorganization Meeting at 10:00 a.m. in the Council Chamber - 275 East Olive Avenue, Second Floor.

_____	_____
Kimberley Clark	Nikki Perez
Clerk	Chair

APPROVED DATE:

PARKING AUTHORITY MINUTES
A JOINT MEETING WITH THE CITY COUNCIL
TUESDAY, OCTOBER 14, 2025

Call to Order:
A Joint Meeting of the Parking Authority and the City Council of the City of Burbank was held in the Council Chamber, 275 East Olive Avenue, on the above date. The meeting was called to order at 6:06 p.m. by Chair Perez.

Chair Perez acknowledged October 2025 as Breast Cancer Awareness Month.

Moment of Reflection:
Chair Perez held a Moment of Reflection to begin the meeting with positive and collective support for our beloved community.

Flag Salute:
The Pledge of Allegiance was led by Chair Perez.

Roll Call:
Present: Member(s) Anthony, Mullins, Rizzotti, Vice Chair Takahashi, and Chair Perez
Absent: None
Also Present: Executive Director Hess, City Attorney McDougall, and Secretary Clark

Member Anthony left the meeting at 8:50 p.m.

Closed Session, Study Session, Announcements, Council Presentations/ Recognitions, City Manager Report, Presentations, Reporting on Closed Session, Public Hearing, Reports to Council, Council Comments, and Introduction of Additional Agenda Items were City Council items only and can be found in the City Council Meeting Minutes.

Joint General Public Comment:
Appearing to comment were: Ron Bax, Mike Derian, Nelly Rumi, Rennie Gabriel, Shirley Tom, Mark Scroggs, John Rumi, Madlin Girgis, Martha Rugeles, Diana Pulver, Julio C. Jaramillo, Susan O'Carroll, Kristy Maloof, Daniel, Jo Pimienta, Renata D'Egidio, Liz Bax, David Donahue, Mary O'Hare, and Harry Timuryan.

Calling in to comment were: Arby Gharibian, Anonymous, Jackie Waltman, Jennifer Bax, Sam Kuiumdjian, Danielle Vincent, Amal Salib, Z Simon, George Gerro, Heidi Sorenson, April Fangio, and Emily Gabel-Luddy.

Council, City Manager, and/or City Attorney Comment:
Members and Staff responded to Public Comment.

Consent Calendar:
It was moved by Member Mullins, seconded by Vice Chair Takahashi, approve the Consent Calendar. to approve the Consent Calendar. For Item Nos. 1-4 and 6-7, the motion carried 5-0 with the following roll call vote: AYES: Anthony, Mullins, Rizzotti,

Takahashi, and Perez. NOES: None. For Item No. 5, the motion carried 4-0-1 with the following roll call vote: AYES: Mullins, Rizzotti, Takahashi, and Perez. NOES: None. ABSTAIN: Anthony.

Consent Calendar Item Nos. 1 and 4-7 were City Council items only and can be found in the City Council minutes.

2. Parking Authority Minutes

   Approve the Parking Authority Minutes of the Joint Meeting of September 9, 2025.

3. Adoption of a Resolution Amending Fiscal Year 2025-26 Citywide Fee Schedule for the Valet Parking Meter Fee

   RESOLUTION NO. 25-29,655
   Adopt A RESOLUTION OF THE COUNCIL OF THE CITY OF BURBANK AMENDING ARTICLE I, SECTION 14 OF THE FISCAL YEAR 2025-26 CITYWIDE FEE SCHEDULE FOR THE VALET PARKING METER FEE.

Adjournment:
There being no further business to come before the Parking Authority, the meeting was adjourned at 9:28 p.m. to Tuesday, October 28, 2025 for a Regular Meeting in the Council Chamber - 275 East Olive Avenue, Second Floor.

_____	_____
Kimberley Clark	Tamala Takahashi
Secretary	Chair

APPROVED DATE:

YOUTH ENDOWMENT SERVICES FUND BOARD MINUTES
A JOINT MEETING WITH THE CITY COUNCIL
TUESDAY, SEPTEMBER 9, 2025

CALL TO ORDER:
A Joint Meeting of the Youth Endowment Services Fund Board and the City Council of the City of Burbank was held in the Council Chamber, 275 East Olive Avenue, on the above date. The meeting was called to order at 6:05 p.m. by Chair Perez.

MOMENT OF REFLECTION:
Chair Perez held a Moment of Reflection to begin the meeting with positive and collective support for our beloved community.

FLAG SALUTE:
The Pledge of Allegiance was led by Chair Perez.

ROLL CALL:
Present: Directors Anthony, Mullins, and Rizzotti, Vice Chair Takahashi, and Chair Perez.
Absent: None.
Also Present: Executive Director Hess, City Attorney McDougall, and Secretary Clark.

Closed Session, Announcements, Council Presentations/Recognitions, City Manager Report, Reporting on Closed Session, Public Hearing, Council Comments, and Introduction of Additional Agenda Items were City Council items only and can be found in the City Council Meeting Minutes.

JOINT GENERAL PUBLIC COMMENT:
Appearing to comment were: David Donahue, Angela Towne, Ron Bax, Mark Scroggs, Mike Derian, Jamie Keyser, Stephanie Cyphers, Jim Lane, Diana Pulver, Mary O'Hare, Jackie Waltman, Steve Starleaf, Paul Darrigo, Elizabeth Bax, and Edward Parker (Bridging Community Resources).

Calling in to comment were: Allison Thomas, Gevik Sherverdian, Dimple Chirumamilla, Jo Pimienta, Liliana Martirosyan, Michelle Papazyan, and Hovik Keshishian.

COUNCIL, CITY MANAGER AND/OR CITY ATTORNEY COMMENT:
Directors and Staff responded to Public Comment.

CONSENT CALENDAR:
It was moved by Director Mullins, seconded by Vice Chair Takahashi, to approve the Consent Calendar. For Item Nos. 1-6 and 8, the motion carried 5-0 with the following roll call vote: AYES: Anthony, Mullins, Rizzotti, Takahashi, and Perez. NOES: None. For Item No. 7, the motion carried 4-0-1 with the following roll call vote: AYES: Mullins, Rizzotti, Takahashi, and Perez. NOES: None. ABSTAIN: Anthony.

Consent Calendar Item Nos. 1-5 and 7-8 were City Council items only and can be found in the City Council minutes.

6. Youth Endowment Services Fund Board Minutes
   Approve the Youth Endowment Services Fund Board Minutes of the Joint Meeting of February 25, 2025.

REPORTS TO COUNCIL:

Reports to Council Item No. 3 was a City Council item only and can be found in the City Council minutes.

1. Approval of the 2025 City of Burbank Investment Policy (with All Agencies)

   Krystle Ang Palmer, City Treasurer, presented the PowerPoint presentation and responded to Youth Endowment Services Fund Board inquiries.

   Chair Perez left the dais at 8:05 p.m.

   Joint Public Comment:
   Appearing to comment was: None.

   Council Action:
   It was moved by Director Rizzotti, seconded by Director Anthony, to approve the 2025 Investment Policy as proposed. The motion carried 4-0 with the following roll call vote: AYES: Anthony, Mullins, Rizzotti, Takahashi. NOES: None. ABSENT: Perez.

2. Review of City Treasurer's Investment Portfolio Report for June 30, 2025 (with All Agencies)

   Krystle Ang Palmer, City Treasurer, presented the PowerPoint presentation and responded to Youth Endowment Services Fund Board inquiries.

   Director Anthony left the dais at 8:25 p.m.

   Joint Public Comment:
   Appearing to comment was: None.

   Council Action:
   It was approved by Board Consensus to note and file.

   Chair Perez returned to the dais at 8:30 p.m.

   Director Anthony returned to the dais at 8:37 p.m.

ADJOURNMENT:

There being no further business to come before the Youth Endowment Services Fund Board, the meeting was adjourned at 9:07 p.m. to Tuesday, September 30, 2025, for a Joint Meeting in the Council Chamber – 275 East Olive Avenue, Second Floor.

Kimberley Clark Secretary	Tamala Takahashi Chair

APPROVED DATE:

STAFF REPORT

PARKS AND RECREATION

DATE: January 13, 2026

TO: Justin Hess, City Manager

FROM: Marisa Garcia, Parks and Recreation Director
BY: Diego Cevallos, Assistant Parks and Recreation Director

SUBJECT: Adoption of a Resolution Correcting Resolution No. 25-29,664 Authorizing the City Manager to Execute a Design-Build Contract with Landscape Structures, Inc. and Delegating Authority to Approve Plans and Specifications for Shade Structures at Robert E. Gross Park Ballfields

RECOMMENDATION

Adopt A RESOLUTION OF THE COUNCIL OF THE CITY OF BURBANK CORRECTING RESOLUTION NO. 25-29,664 AUTHORIZING THE CITY MANAGER TO EXECUTE A DESIGN-BUILD CONTRACT WITH LANDSCAPE STRUCTURES, INC. AND DELEGATING AUTHORITY TO APPROVE PLANS AND SPECIFICATIONS FOR SHADE STRUCTURES AT ROBERT E. GROSS PARK BALLFIELDS.

BACKGROUND

The Robert E. Gross Ballfields Shade Structures Project involves the installation of new shade structures over the bleachers at the two ballfields to improve comfort, safety, and usability for players, spectators, and park patrons. Funded through the Fiscal Year 2025–26 Adopted Budget, the project will be delivered using a design-build contract with Landscape Structures, Inc., leveraging a cooperative purchasing agreement to streamline delivery and reduce costs.

On November 18, 2025, City Council (Council) adopted Resolution No. 25-29,664 authorizing the City Manager to execute a design-build contract with Landscape Structures, Inc. for the installation of shade structures over the bleachers at the Robert E. Gross Park ballfields and delegating authority to approve plans and specifications for the project.

Following adoption of Resolution No. 25-29,664, staff identified a minor discrepancy in

the Resolution language that requires correction. The discrepancy is non-substantive in nature and does not alter the scope, cost, intent, or authorization of the project previously approved by Council.

DISCUSSION

The staff report and proposal for the installation of shade structures over the bleachers at the Robert E. Gross Park ballfields presented to the Council on November 18, 2025, accurately identified the contractual amount as $229,489.29 (Attachment 1). After Council's approval, staff identified a necessary correction to the contract amount stated in Resolution No. 25-29,664. The Resolution, as adopted, incorrectly referenced the total contract amount as $362,486. To ensure the administrative record is accurate and consistent with the materials considered and approved by the Council, staff is submitting a corrected Resolution revising the erroneous contract amount (Attachment 2). No other elements of the Council-approved action are being modified.

ENVIRONMENTAL REVIEW

This activity involves administrative changes to correct the contract amount stated in Resolution No. 25-29,664 and has no potential for resulting in either a direct physical change in the environment, or a reasonably foreseeable indirect physical change in the environment, and as such, is not a "project" subject to the requirements of the California Environmental Quality Act (CEQA) 14 Cal. Code Regs § 15378.

FISCAL IMPACT

There is no fiscal impact resulting from this report.

CONCLUSION

The approval of the Resolution corrects Resolution No. 25-29,664 (adopted on November 18, 2025), which updates the design-build contract with Landscape Structures Inc. to the correct contract amount of $229,489.29.

ATTACHMENTS

Attachment 1 – Staff Report - November 18, 2025
Attachment 2 – Resolution

STAFF REPORT

PARKS AND RECREATION

DATE: November 18, 2025

TO: Justin Hess, City Manager

FROM: Marisa Garcia, Parks and Recreation Director
BY: Diego Cevallos, Assistant Parks and Recreation Director

SUBJECT: Adoption of a Resolution Authorizing the City Manager to Execute a Design-Build Contract with Landscape Structures, Inc. and Delegating Authority to Approve Plans and Specifications for Shade Structures at Robert E. Gross Park Ballfields

RECOMMENDATION

Adopt A RESOLUTION OF THE COUNCIL OF THE CITY OF BURBANK AUTHORIZING THE CITY MANAGER TO EXECUTE A DESIGN-BUILD CONTRACT WITH LANDSCAPE STRUCTURES, INC. AND DELEGATING AUTHORITY TO APPROVE PLANS AND SPECIFICATIONS FOR SHADE STRUCTURES AT ROBERT E. GROSS PARK BALLFIELDS.

BACKGROUND

Robert E. Gross Park (Park), located at 2800 West Empire Avenue, Burbank, CA 91504, is managed by the Parks and Recreation Department (Department). The Department provides a variety of recreational programming at the Park, including youth and adult programs, seasonal camps, classes, and organized sports leagues. The Park's two ballfields host adult softball leagues, youth Hap Minor baseball and Ponytail softball, fall youth softball, and are also utilized by various permit groups throughout the year. The Park ballfields are also passively used by ultimate frisbee groups, pickup soccer players, and park patrons for open play and recreation. Other programming uses of the Park include youth sports camps, adult slow pitch softball, fast pitch softball, private rentals, and special events such as the Centennial Retro Camp Out.

During the Fiscal Year (FY) 2025-26 Budget Process, City Council (Council) approved

funding to add new shade structures to ballfields at multiple park locations. These improvements will include new shade structures over the bleachers on Ballfields one, and two. There is a significant need for shade in these areas, and the new shade structures will enhance the Park experience for visitors.

DISCUSSION

Landscape Structures, Inc. (Contractor) is a design-build company with expertise in design, conceptual development, engineering, fabrication, manufacturing, and installation. The Contractor provided the City with standardized shade products that meet the requirements for this project. The products are known for their durability, high-quality materials, and ability to withstand varying weather conditions, ensuring long-lasting functionality and aesthetic appeal. Currently, the Contractor's shade structures are installed over ballfield bleachers at Valley Park, George Izay Park, and various picnic areas and playgrounds throughout the City. The Contractor's familiarity with the City's parks, coupled with the exceptional services they provided, led staff to identify Landscape Structures, Inc. as the preferred vendor.

For this project, the Department is seeking to utilize a Cooperative Purchasing Agreement, an alternate delivery method that allows the City to leverage another public agency's competitive bid process. This reduces the cost of goods and services by aggregating the purchasing power of public agencies nationwide, awarding contracts to companies offering the best value. The process eliminates much of the time required for a traditional bid and is ideal for shade structure equipment and installation, as manufacturers offer proprietary equipment. This method also helps streamline the project timeline and provides nationwide pricing, with manufacturers typically offering an 8% price reduction. This process is an optimal method for procuring the shade structure installation, offering flexibility and reduced costs.

Under Burbank Municipal Code (BMC) § 2-2-116, subdivisions I and J, Council may waive the requirement for competitive bidding by Resolution, finding that it is in the City's best interest and awarding the contract to the proposer offering the best value as defined in the solicitation.

The Contractor submitted their proposal under the City's existing Sourcewell cooperative agreement (Sourcewell Contract No. 010521-LSI). Sourcewell offers cooperative procurement opportunities to participating public entities and selected Landscape Structures as a vendor through a national competitive bidding process. BMC § 2-2-111 allows the City to secure contractors through cooperative purchases when advantageous.

The design-build delivery method will facilitate smoother coordination of design, demolition, and installation. With one contractor responsible for both design and construction, staff anticipates the project will be completed on time and within budget.

Landscape Structures' versatility and proven track record will help ensure the project is delivered efficiently without impacting the construction timeline.

If the proposed resolution is approved, the project will commence in January 2026 and completed by May 2026.

Design Immunity

To invoke design immunity protection under California Government Code § 830.6, Council or an employee exercising discretionary authority must approve the final plans and specifications for a project prior to construction. BMC § 2-2-104 grants certain employees such discretionary authority over technical specifications, plans, and drawings.

In a traditional design-bid-build project, design or plan approval often occurs when Council awards the construction project after bidding. However, in a design-build project, final plans and specifications are not completed until after Council's approval. Therefore, staff requests that the Council delegate the authority to approve the final plans and specifications to the Parks and Recreation Director.

ENVIRONMENTAL REVIEW

Staff recommends Council find the Project Categorically Exempt from environmental review under California Code of Regulations (CCR), Title 14, §§ 15301, 15302, 15303, and 15311. Specifically, CCR, Title 14, § 15301 exempts activities involving the operation, repair, maintenance, permitting, leasing, licensing, or minor alteration of existing public structures, facilities, mechanical equipment, or topographical features, involving negligible or no expansion of existing or former use; § 15302 exempts activities pertaining to replacement or reconstruction of existing structures and facilities, where the new structures and facilities will be located on the same site and will have substantially the same purpose and capacity as the structures and facilities being replaced; § 15303 exempts activities involving the construction and location of limited numbers of new, small facilities or structures, installation of small new equipment and facilities in small structures, and the conversion of existing small structures from one use to another where only minor modifications are made in the exterior of the structure; and § 15311 exempts activities consisting of construction, or placement of minor structures accessory to (appurtenant to) existing commercial, industrial, or institutional facilities. The shade structures will be shading the existing bleacher areas and will involve negligible or no expansion of capacity.

FISCAL IMPACT

The total contract price is $229,245.05. There will be no fiscal impact resulting from the recommended action as the Gross Ballfield Shade Structure Project was approved in the FY 2025-2026 Adopted Budget. Sufficient funds are available in the following project

account: 127.PR21A.70003.0000.25124 (Public Improvements, Facility Planning and Development, Park Improvements, Gross Ballfield Shade Structure).

CONCLUSION

The approval of the resolution to execute a design-build contract with Landscape Structures will enable the City to enhance the Park ballfields by providing much-needed shade structures. These structures offer numerous benefits, including improved safety and comfort for players and spectators by protecting them from UV rays and extreme heat. They will enhance player performance, and create a more enjoyable experience for fans, potentially encouraging longer attendance at games. Additionally, shade structures increase the facility's appeal and usage, which could generate higher revenue through increased demand for field rentals and community events. Overall, the shade structures will contribute to a safer, more comfortable, and sustainable environment for athletes, spectators, and the broader community.

ATTACHMENTS

Attachment 1 – Resolution
Attachment 2 – Sourcewell Proposal
Attachment 3 – Rendering

RESOLUTION NO. _____

A RESOLUTION OF THE COUNCIL OF THE CITY OF BURBANK CORRECTING RESOLUTION NO. 25-29,664 AUTHORIZING THE CITY MANAGER TO EXECUTE A DESIGN-BUILD CONTRACT WITH LANDSCAPE STRUCTURES, INC. AND DELEGATING AUTHORITY TO APPROVE PLANS AND SPECIFICATIONS FOR SHADE STRUCTURES AT ROBERT E. GROSS PARK BALLFIELDS

THE COUNCIL OF THE CITY OF BURBANK RESOLVES:

1. Resolve No. 4 of Resolution No. 25-29,664, The current total construction budget of the Project is estimated to be $362,486 but may be adjusted by the City Manager or his designee up to the total budgeted amount for the Project is hereby amended to read as follows:

4. The current total construction budget of the Project is estimated to be $229,489.29 but may be adjusted by the City Manager or his designee up to the total budgeted amount for the Project.

2. All other resolves of No. 25-29,664 not otherwise inconsistent with this Resolution shall remain in full force and effect.

PASSED and ADOPTED this _____ day of _____, 2026.

_____
Tamala Takahashi
Mayor

Approved as to Form:
Office of the City Attorney

By: _____
Catherine Kim
Assistant City Attorney

Attest:

_____
Kimberley Clark, City Clerk

STATE OF CALIFORNIA)
COUNTY OF LOS ANGELES) ss.
CITY OF BURBANK)

I, Kimberley Clark, City Clerk of the City of Burbank, do hereby certify that the foregoing Resolution was duly and regularly passed and adopted by a vote of the Council of the City of Burbank at its regular meeting held on the ____ day of _____, 2026, by the following vote:

AYES

NOES:

ABSENT:

_____
Kimberley Clark, City Clerk

STAFF REPORT

COMMUNITY DEVELOPMENT

DATE: January 13, 2026

TO: Justin Hess, City Manager

FROM: Patrick Prescott, Community Development Director
BY: Simone McFarland, Assistant Community Development Director

SUBJECT: Adoption of a Resolution Awarding Contract Documents Including Plans, Specifications and Environmental Analysis, and Authorizing the Execution of a Construction Contract For Bid Schedule No. 1542, Burbank's Home Again Los Angeles (HALA) Access Center, to Cal-City Construction, Inc., as the Highest Ranked Bidder and Best Value to the City

RECOMMENDATION

Adopt A RESOLUTION OF THE COUNCIL OF THE CITY OF BURBANK AWARDING CONTRACT DOCUMENTS INCLUDING PLANS, SPECIFICATIONS AND ENVIRONMENTAL ANALYSIS, AND AUTHORIZING THE EXECUTION OF A CONSTRUCTION CONTRACT FOR BID SCHEDULE NO. 1542, BURBANK'S HOME AGAIN LOS ANGELES (HALA) ACCESS CENTER, TO CAL-CITY CONSTRUCTION, INC., AS THE HIGHEST RANKED BIDDER AND BEST VALUE TO THE CITY.

BACKGROUND

At Council's direction, staff has been working to develop approved plans and environmental documents for tenant improvements to the City-owned building located at 2244 N. Buena Vista. Staff has now completed the construction bidding process and is asking for approval of the contract documents, plans and specifications, and environmental documents along with authorizing the execution of a contract for Bid Schedule No.1542 for Burbank's Home Again Los Angeles (HALA) Access Center. If approved, construction will begin in February 2026 and is scheduled to be completed by the end of 2026.

The City owns the land and associated building located at 2244 N. Buena Vista (Property) through a "Fee Simple" title[1], which includes an approximate 4,500 square foot structure built in 1949 by the City for use as a fire station. From 1994 through 2021, the Boys and Girls Club leased the Property until they vacated it in May of 2021. The Property is currently sitting vacant and the building is in severe disrepair with no substantial improvements having occurred since its construction 70 years ago.

In 2021, Council directed staff to prepare a Request for Qualifications (RFQ) seeking a non-profit that serves the Burbank community to lease the building. HALA, a non-profit homeless service agency, was the successful responder. In late 2022, Council approved staff's request to negotiate with HALA to lease the Property. In June 2024, Council approved an Exclusive Negotiation Agreement (ENA) with HALA, who then provided a payment of $64,000 as a good faith deposit. On December 16, 2025, Council approved the execution of the lease agreement with HALA, amended Fiscal Year 2025-26 Adopted Budget to appropriate funds, and authorized the City to accept future funds under the lease agreement.

HALA will be leasing the Property from the City to utilize as Burbank's HALA Access Center for families. The Project includes four transitional housing units and meets a goal in the City's Five-Year Homelessness Plan (2022-2027) under Strategy 3: *Create interim housing that can include shelters and/or transitional housing including a tiny home village*.

Both HALA and the City will be contributing to project improvement costs. The City will be funding their portion of the project through Community Development Block Grant, Permanent Local Housing Allocations and Redevelopment Loan Repayment Funds. Additionally, HALA has obtained two grants totaling $1,000,000 for the Project.

DISCUSSION

Staff issued an RFQ which was advertised on the City's PlanetBids online platform from May 6, 2025 to May 29, 2025, and requested bids from contractors that possessed a valid class A (General Engineering Contractor) or B (General Building Contractor) license at the time that the contractor submitted the bid. From this list, three respondents were selected as qualified bidders.

From October 17, 2025 to December 3, 2025, Bid Schedule No.1542 was advertised on the City's PlanetBids online platform and then extended for another week to allow additional time for the bidders to submit. Staff requested bids from the three contractors selected as qualified bidders during the RFQ process. From these bidders, Cal-City Construction, Inc. was the sole bidder.

[1] A "Fee Simple" title provides the landowner with complete/total ownership of a piece of land and all properties on it. The landowner may make any changes to the property if it falls within all established easements and zoning law

COMMUNITY OUTREACH

Staff held two community meetings for this project. A virtual meeting was held on Wednesday, March 5, 2025, and an in-person meeting occurred on Thursday, March 6, 2025. Approximately 35 people attended the meetings. While there were many questions about the project, there were no significant concerns voiced during the community meetings.

ENVIRONMENTAL REVIEW

This project is exempt from the California Environmental Quality Act (CEQA) as the Project falls under the emergency shelter crisis, declared by the City Council on April 9, 2024, and complying with Government Code §8698.2 that exempted the improvements from CEQA. Furthermore, this approval involves a lease that would not result in any expansion of the building's existing use. As such, this activity is exempt from CEQA under 14 CCR section 15301.

Also, in accordance with the National Environmental Policy Act, staff concluded that the proposed development is categorically excluded under Department of Housing Urban Development (HUD) regulations, 24 CFR, Part 58 et. al.

Surplus Land Act (SLA)

A lease that extends longer than 15 years is subject to the Surplus Land Act (SLA). The City Council declares that the Lease is not subject to the Surplus Lands Act ("SLA") under SLA Guidelines, section 103(c)(3)(A) Exemptions include: "Small Surplus Land Parcels. Land that is: (A) Less than one-half acre in area (21,780 square feet) and is not contiguous to land owned by a state or local agency that is used for open-space or low- and moderate-income housing purposes." This Property is 0.23 acres and is not contiguous to land owned by a state or local agency.

FISCAL IMPACT

Funds have already been allocated to the project and consist of Former Redevelopment Agency funding, Community Development Block Grant, and Permanent Local Housing Allocation along with grant funds that HALA has received.

CONCLUSION

In partnership with HALA, the Project will create an Access Center for families in Burbank along with four proposed transitional housing units. This aligns with the City's Five-year Homeless Plan which calls for the addition of transitional housing units. These units would support homeless families, including parents and children suffering from domestic abuse. Staff recommends Council approval of the resolution and thereby, allowing construction to begin at 2244 N. Buena Vista.

ATTACHMENT

Attachment 1 – Resolution

RESOLUTION NO. _____

A RESOLUTION OF THE COUNCIL OF THE CITY OF BURBANK AWARDING CONTRACT DOCUMENTS INCLUDING PLANS, SPECIFICATIONS AND ENVIRONMENTAL ANALYSIS, AND AUTHORIZING THE EXECUTION OF A CONSTRUCTION CONTRACT FOR BID SCHEDULE NO. 1542, BURBANK'S HOME AGAIN LOS ANGELES (HALA) ACCESS CENTER, TO CAL-CITY CONSTRUCTION, INC., AS THE HIGHEST RANKED BIDDER AND BEST VALUE TO THE CITY

THE COUNCIL OF THE CITY OF BURBANK FINDS:

A. The City owns the property located at 2244 N. Buena Vista (Property) through a "Fee Simple" title, which includes an approximate 4,500 square foot structure built in 1949 by the City for use as a Burbank fire station.

B. The Property at 2244 N. Buena Vista is in severe disrepair with no substantial improvements having occurred since its construction 70 years ago.

C. In 2021, Council directed staff to prepare a Request for Qualifications (RFQ) seeking a non-profit that serves the Burbank community to lease the Property. Home Again Los Angeles (HALA), a local non-profit, was selected to as a potential tenant of the Property to operate a Homeless Access Center.

D. In June 2024, Council approved an Exclusive Negotiation Agreement (ENA) with Home Again Los Angeles (HALA) to operate the Property. HALA provided a payment of $64,000 as a good faith deposit.

E. On December 16, 2025, Council was asked to approve a lease agreement with HALA that outlined the financial terms for rent and tenant improvement costs.

F. From May 6, 2025, to May 29, 2025, the City issued a Request for Qualifications (RFQ) posted on PlanetBids resulting in three qualified bidders.

G. The City issued Bid Schedule No.1542 on October 17, 2025, in accordance with approved procurement guidelines as stated in Burbank Municipal Code §2-2-113 and §2-2-116 and requested bids from the three qualified contractors. Prior to the close of the bid schedule period, the City extended the deadline eight days allow for additional time for proposers to respond.

H. Pursuant to notice provided according to law, bids for Bid Schedule No. 1542 Burbank's Home Again Los Angeles (HALA) Access Center Project have been received, publicly opened, declared, and evaluated.

I. The City Manager reports that the lowest responsive and responsible bid for the Project was received from Cal-City Construction, Inc., that the bid is as set forth below, and recommends that the bid be accepted.

J. The Plans and Specifications for the Burbank's Home Again Los Angeles (HALA) Access Center Project, Bid Schedule No. 1542, are on file at the Public Works Department, Community Development Department, and the City Council Office. The City Council has reviewed and considered the Plans and Specifications for the Burbank's Home Again Los Angeles Homeless Access Center Project, Bid Schedule No. 1542, and approves the plans and specifications.

K. Both HALA and the City will be contributing to project improvement costs. The City will be funding their portion of the project through Community Development Block Grant (CDBG), Permanent Local Housing Allocations and Redevelopment Loan Repayment Funds. Additionally, HALA has obtained two grants totaling $1,000,000 for the Project. The City funds have been appropriated to the CIP and Community Development Block Grant accounts.

L. This project is exempt from the California Environmental Quality Act (CEQA) as the Project falls under the emergency shelter crisis, declared by the City Council on April 9, 2024, and complying with Government Code §8698.2 that exempted the improvements from CEQA. Furthermore, this approval involves a lease that would not result in any expansion of the buildings existing use. As such, this activity is exempt from CEQA under 14 CCR section 15301. Also, in accordance with the National Environmental Policy Act, staff concluded that the proposed development is categorically excluded under Department of Housing Urban Development (HUD) regulations, 24 CFR, Part 58 et. al.

M. This lease is exempt surplus land pursuant to the Surplus Land Act (SLA) Guidelines section 103(c)(3)(A) which exempts land that is less than one-half acre in area (21,780 square feet) and is not contiguous to land owned by a state or local agency that is used for open-space or low- and moderate-income housing purposes. This Property is .23 acres and is not contiguous to land owned by any local agency as open space or housing purposes.

THE COUNCIL OF THE CITY OF BURBANK RESOLVES AS FOLLOWS:

1. FINDINGS. The Findings above are true and correct, and incorporated herein as if restated in their entirety.

2. The Contract Documents consisting of all the documents within Bid Schedule 1542, including but not limited to the Notice Inviting Bids, Instructions to Bidders, Bidder's Proposal, Addendum(s), Bidder's Performance and Payment Bonds, Agreement, City of Burbank Additions and Amendments to the Standard Specifications for Construction, Special Provisions, Appendices, and Plans and Specifications for Bid Schedule No. 1542, Burbank's Home Again Los Angeles (HALA)

Access Center (collectively, the Contract Documents) are on file in the Community Development Department and City Council Office, and are approved and adopted as the Contract Documents, Bid Schedule No. 1452, subject to final review and approval with non-substantive changes as may be deemed necessary by the City Attorney. Reference is made to these Contract Documents for further particulars.

3. The lowest responsive and responsible bidder for Burbank's Home Again Los Angeles (HALA) Access Center in accordance with Bid Schedule No. 1542 is Cal Cities Construction Inc., whose address is 16605 Norwalk Blvd, Cerritos, CA 90703 and whose total lump-sum price of $5,087,200 ($4,964,200 plus a $123,000 additive alternate)is set forth in the Bidder's Proposal included in the Contract Documents, on file in the Purchasing Division. This bid is accepted, and the City Manager, or his designee, is authorized to reject all other bids once the lowest responsive and responsible bidder has executed and forwarded all necessary Contract Documents to the City.

4. The City Council has reviewed and considered the Plans, Specifications, and Environmental Analysis for Burbank's Home Again Los Angeles (HALA) Access Center, Bid Schedule No. 1542, and approves the Plans and Specifications. The Community Development Director and/or Public Works Director, or his designee, is authorized to approve any changes to the Plans and Specifications.

5. The total Project budget for Bid Schedule No.1542 shall be $5,850,280 which includes a 15% contingency in the amount of $763,080. Any adjustment in the Contract Price or Contract Term shall be agreed to, in writing, through a change order. The sources of funding for this contract includes Community Development Block Grant, Permanent Local Housing Allocation, and Redevelopment Loan Repayment along with State grant funds obtained by Home Again Los Angeles.

6. This Project is exempt from the California Environmental Quality Act (CEQA) as the Project falls under the emergency shelter crisis, declared by the City Council on April 9, 2024, and complying with Government Code §8698.2 that exempted the improvements from CEQA. Furthermore, this approval involves a lease that would not result in any expansion of the buildings existing use. As such, this activity is exempt from CEQA under 14 CCR section 15301.Also, in accordance with the National Environmental Policy Act the proposed development is categorically excluded under Department of Housing Urban Development (HUD) regulations, 24 CFR, Part 58 et. al.

7. The City Manager, or their designee, including the Community Development Director, is authorized to execute all necessary Contract Documents under Bid Schedule 1542 and future change orders (if any) up to the amount budgeted for this project with such non-substantive changes as may be approved by the City Attorney and the City Clerk is authorized to attest.

PASSED and ADOPTED this _____ day of January, 2026.

_____
Tamala Takahashi
Mayor

Approved as to Form:
Office of the City Attorney

Attest:

_____
Kimberley Clark, City Clerk

By: _____
Ray Johal
Senior Assistant City Attorney

STATE OF CALIFORNIA)
COUNTY OF LOS ANGELES) ss.
CITY OF BURBANK)

I, Kimberley Clark, City Clerk of the City of Burbank, do hereby certify that the foregoing Resolution was duly and regularly passed and adopted by a vote of the Council of the City of Burbank at its regular meeting held on the ___ day of January 2026, by the following vote:

AYES:

NOES:

ABSENT:

_____
Kimberley Clark, City Clerk

RESOLUTION NO. 26-29,676

A RESOLUTION OF THE COUNCIL OF THE CITY OF BURBANK AWARDING CONTRACT DOCUMENTS INCLUDING PLANS, SPECIFICATIONS AND ENVIRONMENTAL ANALYSIS, AND AUTHORIZING THE EXECUTION OF A CONSTRUCTION CONTRACT FOR BID SCHEDULE NO. 1542, BURBANK'S HOME AGAIN LOS ANGELES (HALA) ACCESS CENTER, TO CAL-CITY CONSTRUCTION, INC., AS THE HIGHEST RANKED BIDDER AND BEST VALUE TO THE CITY

THE COUNCIL OF THE CITY OF BURBANK FINDS:

A. The City owns the property located at 2244 N. Buena Vista (Property) through a "Fee Simple" title, which includes an approximate 4,500 square foot structure built in 1949 by the City for use as a Burbank fire station.

B. The Property at 2244 N. Buena Vista is in severe disrepair with no substantial improvements having occurred since its construction 70 years ago.

C. In 2021, Council directed staff to prepare a Request for Qualifications (RFQ) seeking a non-profit that serves the Burbank community to lease the Property. Home Again Los Angeles (HALA), a local non-profit, was selected to as a potential tenant of the Property to operate a Homeless Access Center.

D. In June 2024, Council approved an Exclusive Negotiation Agreement (ENA) with Home Again Los Angeles (HALA) to operate the Property. HALA provided a payment of $64,000 as a good faith deposit.

E. On December 16, 2025, Council was asked to approve a lease agreement with HALA that outlined the financial terms for rent and tenant improvement costs.

F. From May 6, 2025, to May 29, 2025, the City issued a Request for Qualifications (RFQ) posted on PlanetBids resulting in three qualified bidders.

G. The City issued Bid Schedule No.1542 on October 17, 2025, in accordance with approved procurement guidelines as stated in Burbank Municipal Code §2-2-113 and §2-2-116 and requested bids from the three qualified contractors. Prior to the close of the bid schedule period, the City extended the deadline eight days allow for additional time for proposers to respond.

H. Pursuant to notice provided according to law, bids for Bid Schedule No. 1542 Burbank's Home Again Los Angeles (HALA) Access Center Project have been received, publicly opened, declared, and evaluated.

I. The City Manager reports that the lowest responsive and responsible bid for the Project was received from Cal-City Construction, Inc., that the bid is as set forth below, and recommends that the bid be accepted.

J. The Plans and Specifications for the Burbank's Home Again Los Angeles (HALA) Access Center Project, Bid Schedule No. 1542, are on file at the Public Works Department, Community Development Department, and the City Council Office. The City Council has reviewed and considered the Plans and Specifications for the Burbank's Home Again Los Angeles Homeless Access Center Project, Bid Schedule No. 1542, and approves the plans and specifications.

K. Both HALA and the City will be contributing to project improvement costs. The City will be funding their portion of the project through Community Development Block Grant (CDBG), Permanent Local Housing Allocations and Redevelopment Loan Repayment Funds. Additionally, HALA has obtained two grants totaling $1,000,000 for the Project. The City funds have been appropriated to the CIP and Community Development Block Grant accounts.

L. This project is exempt from the California Environmental Quality Act (CEQA) as the Project falls under the emergency shelter crisis, declared by the City Council on April 9, 2024, and complying with Government Code §8698.2 that exempted the improvements from CEQA. Furthermore, this approval involves a lease that would not result in any expansion of the buildings existing use. As such, this activity is exempt from CEQA under 14 CCR section 15301. Also, in accordance with the National Environmental Policy Act, staff concluded that the proposed development is categorically excluded under Department of Housing Urban Development (HUD) regulations, 24 CFR, Part 58 et. al.

M. This lease is exempt surplus land pursuant to the Surplus Land Act (SLA) Guidelines section 103(c)(3)(A) which exempts land that is less than one-half acre in area (21,780 square feet) and is not contiguous to land owned by a state or local agency that is used for open-space or low- and moderate-income housing purposes. This Property is .23 acres and is not contiguous to land owned by any local agency as open space or housing purposes.

THE COUNCIL OF THE CITY OF BURBANK RESOLVES AS FOLLOWS:

1. FINDINGS. The Findings above are true and correct, and incorporated herein as if restated in their entirety.

2. The Contract Documents consisting of all the documents within Bid Schedule 1542, including but not limited to the Notice Inviting Bids, Instructions to Bidders, Bidder's Proposal, Addendum(s), Bidder's Performance and Payment Bonds, Agreement, City of Burbank Additions and Amendments to the Standard Specifications for Construction, Special Provisions, Appendices, and Plans and Specifications for Bid Schedule No. 1542, Burbank's Home Again Los Angeles (HALA) Access Center (collectively, the Contract Documents) are on file in the Community Development

Department and City Council Office, and are approved and adopted as the Contract Documents, Bid Schedule No. 1452, subject to final review and approval with non-substantive changes as may be deemed necessary by the City Attorney. Reference is made to these Contract Documents for further particulars.

3. The lowest responsive and responsible bidder for Burbank's Home Again Los Angeles (HALA) Access Center in accordance with Bid Schedule No. 1542 is Cal City Construction Inc., whose address is 16605 Norwalk Blvd, Cerritos, CA 90703 and whose total lump-sum price of $5,087,200 ($4,964,200 plus a $123,000 additive alternate is set forth in the Bidder's Proposal included in the Contract Documents, on file in the Purchasing Division. This bid is accepted, and the City Manager, or his designee, is authorized to reject all other bids once the lowest responsive and responsible bidder has executed and forwarded all necessary Contract Documents to the City.

4. The City Council has reviewed and considered the Plans, Specifications, and Environmental Analysis for Burbank's Home Again Los Angeles (HALA) Access Center, Bid Schedule No. 1542, and approves the Plans and Specifications. The Community Development Director and/or Public Works Director, or his designee, is authorized to approve any changes to the Plans and Specifications.

5. The total Project budget for Bid Schedule No.1542 shall be $5,850,280 which includes a 15% contingency in the amount of $763,080. Any adjustment in the Contract Price or Contract Term shall be agreed to, in writing, through a change order. The sources of funding for this contract includes Community Development Block Grant, Permanent Local Housing Allocation, and Redevelopment Loan Repayment along with State grant funds obtained by Home Again Los Angeles.

6. This Project is exempt from the California Environmental Quality Act (CEQA) as the Project falls under the emergency shelter crisis, declared by the City Council on April 9, 2024, and complying with Government Code §8698.2 that exempted the improvements from CEQA. Furthermore, this approval involves a lease that would not result in any expansion of the buildings existing use. As such, this activity is exempt from CEQA under 14 CCR section 15301.Also, in accordance with the National Environmental Policy Act the proposed development is categorically excluded under Department of Housing Urban Development (HUD) regulations, 24 CFR, Part 58 et. al.

7. The City Manager, or their designee, including the Community Development Director, is authorized to execute all necessary Contract Documents under Bid Schedule 1542 and future change orders (if any) up to the amount budgeted for this project with such non-substantive changes as may be approved by the City Attorney and the City Clerk is authorized to attest.

PASSED and ADOPTED this 13th day of January 2026.

_s/Tamala Takahashi_____
Tamala Takahashi
Mayor

Approved as to Form:
Office of the City Attorney

Attest:

_s/Kimberley Clark_____
Kimberley Clark, City Clerk

By: _s/Ray Johal_____
Ray Johal
Senior Assistant City Attorney

STATE OF CALIFORNIA)
COUNTY OF LOS ANGELES) ss.
CITY OF BURBANK)

I, Kimberley Clark, City Clerk of the City of Burbank, do hereby certify that the foregoing Resolution was duly and regularly passed and adopted by a vote of the Council of the City of Burbank at its regular meeting held on the 13th day of January 2026, by the following vote:

AYES: Anthony, Perez, Rizzotti, Mullins, and Takahashi.

NOES: None.

ABSENT: None.

_s/Kimberley Clark_____
Kimberley Clark, City Clerk

STAFF REPORT

WATER AND POWER

DATE: January 13, 2026

TO: Justin Hess, City Manager

FROM: Mandip Kaur Samra, General Manager, Burbank Water and Power
VIA: Riad Sleiman, Chief Assistant General Manager
BY: Michael Wang, Principal Electrical Engineer

SUBJECT: Adoption of a Resolution Ratifying And Approving Community Energy Reliability And Resilience Investment Program Grant Applications for an Award of $5,186,701 for the Burbank Grid Forward 12kv Conversion Project, Commitment to Fund $36,800,000 over Fiscal Years 2027-28, 2028-29, 2029-30, and 2030-31, and Authorizing the Burbank Water and Power General Manager, as the City Manager's Designee, to Negotiate, Execute, and Implement All Required and Related Agreements and Forms with the California Energy Commission and the Department of Energy

RECOMMENDATION

1. Adopt A RESOLUTION OF THE COUNCIL OF THE CITY OF BURBANK RATIFYING AND APPROVING GRANT APPLICATIONS FOR AN AWARD OF $5,186,701 FROM THE COMMUNITY ENERGY RELIABILITY AND RESILIENCE INVESTMENT (CERRI) PROGRAM FOR THE BURBANK GRID FORWARD 12KV CONVERSION PROJECT (PROPOSED PROJECT) BY BURBANK WATER AND POWER (BWP), COMMITMENT TO FUND $36,800,000 OVER FISCAL YEAR (FY) 2027-28, FY 2028-29, FY 2029-30, AND FY 2030-31, AND AUTHORIZING THE BWP GENERAL MANAGER, AS THE CITY MANAGER'S DESIGNEE, TO NEGOTIATE, EXECUTE, AND IMPLEMENT ALL REQUIRED AND RELATED AGREEMENTS AND FORMS WITH THE CALIFORNIA ENERGY COMMISSION (CEC) AND THE DEPARTMENT OF ENERGY (DOE) (Attachment 1);

2. Authorize BWP General Manager to accept all grant funds under these agreements.

BACKGROUND

As BWP's distribution system ages, staff has committed to systematically replacing and upgrading equipment as needed under an annual 4-12kV conversion program. These

activities focus on standardizing the distribution grid to use a 12kV voltage level and will help improve reliability and resiliency of our distribution grid and reduce overall costs. Typical equipment that is replaced is overhead transformers, deteriorated poles, and undersized conductors and cross-arm configurations.

In May 2025, the CEC announced a new Grant Funding Opportunity (GFO) through Round 2 of the CERRI Program (GFO-23-312-r2). The grant is funded under the Federal Infrastructure Investment and Jobs Act (IIJA) to the CEC. As the direct "Recipient" of the IIJA funds, the CEC has entered into an agreement (Federal Grant Agreement) with the United States Department of Energy (DOE) to administer the distribution of funds to "Subrecipients". This GFO makes available over $5.1 million to support grid-hardening and grid resilience projects that strengthen and modernize California's power grid against wildfires, extreme weather, and other natural disasters. The due date for GFO-23-312-r2 applications was August 29, 2025, and BWP submitted a grant application with the Proposed Project, and the scope of this project is based on the typical scope of our annual 4-12kV conversion program, focusing on conversions of three major 4kV areas originating from Victory, Winona, and McCambridge Substations.

On December 1, 2025, BWP received notice from the CEC that the Notice of Proposed Award for GFO-23-312-r2 includes an award of $5,186,701 for the Proposed Project, pending final approval and review by the Department of Energy (DOE). The final review package to DOE will be sent on January 30, 2026, and it is expected to be completed within 3-6 months. Part of the DOE submittal package requires a cost match commitment letter that guarantees funding from the City of Burbank (City) to perform the project's scope of work. This commitment letter is a required component of the DOE submittal package.

Should the grant be awarded, engineering and construction related to the work scope covered in this application are expected to occur starting in July 2027 and continue through June 2031.

DISCUSSION

GFO-23-312-r2 and the proposed grid infrastructure improvements provide a beneficial opportunity for BWP as they would provide substantial financial support for work that aligns with BWP's overall reliability and resiliency strategy. The proposed scope of work would enable the electrical load from three 4kV substations to be transferred to the 12kV distribution grid, providing a path to retirement. In total, 30 circuit miles of distribution lines will be upgraded from 4kV to 12kV standards, which is estimated to include replacement and installation of 318 climate-hardened equipment, 212 distribution poles, and 2,121 units of 12kV pole arm equipment. This work aligns with the longstanding BWP strategy of retiring 4kV substations and focusing on serving all customer loads at 12kV and above.

As has been discussed at previous Burbank City Council (Council) meetings, the retirement of 4kV substations provides many benefits to the utility, providing increased reliability and resiliency by increasing the ability to provide redundant feeds in the field, increased system efficiency from using a higher voltage level, reduction in Operations and Maintenance (O&M) costs by reducing the total number of substations, and freeing up the valuable land and points of electrical interconnection at these substations to host other technologies and equipment vital for the future distribution grid as BWP strives to meet its carbon-free generation goal.

Under the Federal Grant Agreement, the CEC is the "Recipient," and Burbank is the "Subrecipient". The various terms of the Federal Grant Agreement "flow-down" to Burbank, including customary environmental, Davis-Bacon Act requirements, Buy America requirements, foreign collaboration restrictions, fraud, lobbying restrictions, cost matching, contracting and procurement provisions, auditing, and indemnification. In addition, Burbank will be entering into the CEC grant agreement, which contains certain standard terms, including, but not limited to, cost compliance provisions, prevailing wages, contracting and procurement provisions, retention, recordkeeping, auditing, and indemnification. In addition, the CEC may terminate for breach of the CEC grant agreements and may terminate at its convenience (in which case, Burbank would be responsible for all remaining amounts).

ENVIRONMENTAL REVIEW

During the application process, staff worked with an environmental consultant and determined California Environmental Quality Act (CEQA) exemption would be applicable as related to the following 3 Categorical Exemptions under Title 14 of the California Code of Regulations (CCRs).

CCRs, Title 14, Division 6, Chapter 3, Article 19, Section 15301 exemption relates to work on existing facilities of publicly-owned utilities that provide electric power amongst other services, the project scope will be upgrading and replacing existing BWP facilities. CCRs, Title 14, Division 6, Chapter 3, Article 19, Section 15302 exemption relates to replacement or reconstruction work. Replacement of a commercial structure with a new structure of substantially the same size, purpose, and capacity is exempt. Additionally, replacement or reconstruction of existing utility systems and/or facilities involving negligible or no expansion of capacity. This project will be replace existing infrastructure with new infrastructure in the same place and the capacity of load to be served will remain the same. Lastly, CCRs, Title 14, Division 6, Chapter 3, Article 19, Section 15303 exemption relates to new construction of electric lines to serve new construction, which there may be additional circuit added to serve new customers in these areas.

Similarly, a National Environmental Policy Act (NEPA) categorical exclusion would apply. BWP expects the project to qualify for the following NEPA Categorical Exclusions under Title 10, Code of Federal Regulations (CFR) 1021, Subpart D, Appendix B. Exclusion B4.6 relates to additions and modifications to transmission facilities, specific activities include replacement of poles, conductor, transformers, and cross arms, which are contained in the scope of the project. Exclusion B4.11 relates to electric power substations and interconnection facilities. This project scope covers the interconnection to these substations and grouping existing loads to be served by different stations. Lastly, exclusion B4.13 relates to upgrading and rebuilding existing powerlines; all the work included in the scope focuses on rebuilding existing powerlines and related equipment.

These environmental determinations would be filed as a first step after an agreement with CEC has been finalized and entered into.

FISCAL IMPACT

As the operating agent, Burbank would be reimbursed for its costs in the implementation of the CEC grant agreements. Much of the work scope is for activities that need to be completed in the upcoming FYs, and this grant award will only serve to reduce the financial impact. A commitment of funding by Council would include $36,800,000 of funds for use across the project duration of FY 2027-28, FY 2028-29, FY 2029-30, and FY 2030-31. The grant award from the CEC will reduce the overall fiscal impact by $5,186,701.

CONCLUSION

Adopting resolutions ratifying and approving grant applications with the CEC for the CERRI program, and authorizing the BWP General Manager, as the City Manager's Designee, to negotiate, execute, and implement all related agreements and forms, is in the best interest of the City. Approving the full budget amount for all years of the project is a required component for receiving the award. Upon completion of this work, 30 circuit miles of distribution lines and accompanying infrastructure will be upgraded from 4kV to 12kV standards, allowing the retirement of three 4kV distribution substations. By taking the recommended action, Council would reduce the financial impact typically caused by large capital investments in the distribution grid.

ATTACHMENTS

Attachment 1 – Resolution
Attachment 2 – CEC Standard Grant Terms and Conditions
Attachment 3 – Federal Award Terms and Conditions

ATTACHMENT 1

RESOLUTION NO. _____

A RESOLUTION OF THE COUNCIL OF THE CITY OF BURBANK RATIFYING AND APPROVING GRANT APPLICATIONS FOR AN AWARD OF $5,186,701 FROM THE COMMUNITY ENERGY RELIABILITY AND RESILIENCE INVESTMENT (CERRI) PROGRAM FOR THE BURBANK GRID FORWARD 12KV CONVERSION PROJECT (PROPOSED PROJECT) BY BURBANK WATER AND POWER (BWP), COMMITMENT TO FUND $36,800,000 OVER FISCAL YEAR (FY) 2027-28, FY 2028-29, FY 2029-30, AND FY 2030-31, AND AUTHORIZING THE BWP GENERAL MANAGER, AS THE CITY MANAGER'S DESIGNEE, TO NEGOTIATE, EXECUTE, AND IMPLEMENT ALL REQUIRED AND RELATED AGREEMENTS AND FORMS WITH THE CALIFORNIA ENERGY COMMISSION (CEC) AND THE DEPARTMENT OF ENERGY (DOE)

THE COUNCIL OF THE CITY OF BURBANK FINDS:

A. Burbank Water and Power conducts an annual program focused on upgrading 4kV distribution grid infrastructure to meet 12kV standards.

B. The California Energy Commission (CEC) has made $5,186,701 available to support the distribution grid upgrade efforts under the Community Energy Reliability And Resilience Investment (CERRI) Program Round 2 (GFO-23-312-r2).

C. The CERRI Program is funded under the federal Infrastructure Investment and Jobs Act (IIJA) to the CEC, and as the direct "Recipient" of the IIJA funds, the CEC has entered into an agreement (Federal Grant Agreement) with the DOE to administer the distribution of funds to "Subrecipients".

D. The City of Burbank (City) and BWP submitted an application to the CEC's GFO-23-312-r2 for a grant funding opportunity under the CERRI Program Round 2 for proposed upgrades to the 4kV distribution grid infrastructure (Proposed Project).

E. On December 1, 2025, BWP received notice from the CEC staff that the Notice of Proposed Award for GFO-23-312-r2 includes proposed funding for $5,186,701 for the Proposed Project grant application as a "Subrecipient".

F. The Department of Energy (DOE) will conduct a final review of the application beginning on January 30, 2026. Part of that application package requires a match share commitment for funding the project in its entirety in order to receive the final approval. The commitment would be for City Council to include funds of $36,800,000 in future budget years FY 2027-28, FY 2028-29, FY 2029-30, and FY 2030-31 for use in the Proposed Project.

G. After final DOE approval is received, CEC and BWP will work on finalizing an agreement and seek to begin the project by July 2027.

H. The California Code of Regulations, Title 14, Division 6, Chapter 3, Article 19, Section 15301 exemption relates to work on existing facilities of publicly-owned utilities that provide electric power amongst other services, the project scope will be upgrading and replacing existing BWP facilities and therefore qualifies for the exemption.

I. California Code of Regulations, Title 14, Division 6, Chapter 3, Article 19, Section 15302 exemption relates to replacement or reconstruction work. Replacement of a commercial structure with a new structure of substantially the same size, purpose, and capacity is exempt. Additionally, replacement or reconstruction of existing utility systems and/or facilities involving negligible or no expansion of capacity. This project will be replace existing infrastructure with new infrastructure in the same place and the capacity of load to be served will remain the same and therefore qualifies for the exemption.

J. California Code of Regulations, Title 14, Division 6, Chapter 3, Article 19, Section 15303 exemption relates to new construction of electric lines to serve new construction, which there may be additional circuit added to serve new customers in these areas and therefore qualifies for the exemption.

K. NEPA Categorical Exclusions under 10 CFR 1021, Subpart D, Appendix B, exclusion B4.6 relates to additions and modifications to transmission facilities, specific activities include replacement of poles, conductor, transformers and cross arms, which are contained in the scope of the project and therefore qualifies for the exclusion.

L. NEPA Categorical Exclusions under 10 CFR 1021, Subpart D, Appendix B, exclusion B4.11 relates to electric power substations and interconnection facilities. This project scope covers the interconnection to these substations and grouping existing load to be served by different stations and therefore qualifies for the exclusion.

M. NEPA Categorical Exclusions under 10 CFR 1021, Subpart D, Appendix B, exclusion B4.13 relates to upgrading and rebuilding existing powerlines; all the work

included in the scope focuses on rebuilding existing powerlines and related equipment and therefore qualifies for the exclusion.

N. It is in the best interest of the City, on behalf of BWP, to ratify and approve the Proposed Project grant application, to accept the grant award, and to authorize and direct the BWP General Manager as the City Manager's designee, to execute, negotiate, and implement all required and related agreements and forms with the CEC, and other subcontractors and vendors, to commit $36,800,000 in funding for the Proposed Project in future budget years FY 2027-28, FY 2028-29, FY 2029-30, and FY 2030-31, and to implement and carry out the Proposed Project subject to the terms and conditions required by the CEC for the CERRI funding.

THE COUNCIL OF THE CITY OF BURBANK RESOLVES:

1. The City ratifies, approves and accepts the grant applications and the associated Notice of Proposed Award for GFO-23-312-r2 that includes $5,186,701 for the Proposed Project grant application by BWP.

2. That the General Manager of BWP, as designee of the City of Burbank City Manager, is hereby authorized and directed to execute, negotiate, and implement all required and related agreements and forms with the CEC, and other subcontractors and vendors, and to implement the Proposed Project subject to all terms and conditions required by the CEC for the CERRI funding, subject to review and approval of the City Attorney's Office and up to an amount available within any City Council–approved Fiscal Year Budget.

3. Commit to include funds in the budget for the Proposed Project of $36,800,000 for use across FY 2027-28, FY 2028-29, FY 2029-30, and FY 2030-31.

4. The General Manager of BWP, as designee of the City of Burbank City Manager, is hereby authorized and directed to submit any required documents, invoices, and reports required to obtain grant funding and any other documents, invoices and reports required under any agreements with the CEC.

5. Execute any other ancillary documents, including amendments and letters, in form and substance satisfactory to the City Attorney's Office and up to an amount available within any City Council–approved Fiscal Year Budget; and

6. Accept all grant funds under these agreements.

7. The City finds that the Proposed Project has less than significant effects, and involves existing facilities, reconstruction and replacement of components within such existing facilities, and new construction or conversion of small structures and therefore is categorically exempt under Sections 15301,15302, and 15303 of the California Code of Regulations, Title 14, Division 6, Chapter 3, Article 19.

8. The City finds that the Proposed Project has less than significant effects, and involves additions and modifications to transmission facilities, electric power substations and interconnection facilities, and upgrading and rebuilding existing power lines and therefore qualifies for categorical exclusion under exclusions B.4.6, B.4.11, and B.4.13, of Title 10, Code of Federal Regulations 1021, Subpart D, Appendix B.

PASSED and ADOPTED this ____ day of _____, 2026.

_____
Tamala Takahashi
Mayor

Approved as to Form:
Office of the City Attorney

Attest:

By:_____
Christopher Chwang
Senior Assistant City Attorney

_____
Kimberley Clark, City Clerk

STATE OF CALIFORNIA)
COUNTY OF LOS ANGELES) ss.
CITY OF BURBANK)

I, Kimberley Clark, City Clerk of the City of Burbank, do hereby certify that the foregoing Resolution was duly and regularly passed and adopted by the Council of the City of Burbank at its regular meeting held on the ____day of _____, 2026, by the following vote:

AYES:
NOES:
ABSENT:

_____
Kimberley Clark, City Clerk

EXHIBIT C

CEC STANDARD GRANT TERMS AND CONDITIONS FOR THE COMMUNITY ENERGY RELIABILITY AND RESILIENCE PROGRAM

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1. AGREEMENT

This project is being funded with a grant from the Infrastructure Investment and Jobs Act (IIJA), also known as the Bipartisan Infrastructure Law (BIL), which provides funds through the federal Community Energy Reliability and Resilience Investment Program (CERRI) to demonstrate measurable improvements in energy resilience in the United States and mitigate climate related risk; invest in modernized grid infrastructure that can enable consumer access to lower-cost energy and accommodate increased electrification, increased penetrations of variable renewable electricity and distributed energy resources, and other evolving system needs over the coming decades; and invest in clean energy and decarbonization solutions to achieve a carbon-free power sector by 2035 and net-zero greenhouse gas emissions economy-wide by 2050. Public Law. No. 117-58, 136 Stat. 429 (2021); Infrastructure Investment in Jobs Act (IIJA) section 40401(d).

The California Energy Commission (Energy Commission, Commission, Recipient, or CEC), as the recipient of a portion of IIJA funds through the CERRI Program (CERRI funds) has entered into an agreement with the United States Department of Energy (DOE) to administer distribution of these funds, including entering into grant agreements with subrecipients, such as this Agreement, to improve electric grid infrastructure and resiliency consistent with IIJA section 40401(d) requirements.

This grant agreement (Agreement) between the California Energy Commission and the grant Subrecipient includes: (1) the Agreement signature page **(form CEC-146)**; (2) the scope of work **(Exhibit A)**; (3) the budget **(Exhibit B)**; (4) these terms and conditions **(Exhibit C)**; (5) any special terms and conditions that address the unique circumstances of the funded project, which take precedence in the event of a conflict with the standard terms and conditions **(Exhibit D)**; (6) a contacts list **(Exhibit E)**; (7) all attachments; and
(8) all documents incorporated by reference.

All reimbursable work and expenditure of funds (CEC-reimbursed and/or match share) must occur within the Agreement term specified on the CEC-146 form. The CEC cannot authorize any payments until all parties sign this Agreement.

The Subrecipient's authorized representative shall sign all copies of this Agreement and return all signed packages to the Energy Commission's Grants and Loans Office within 30 days. Failure to meet this requirement may result in the forfeiture of this award. When all required signatures are obtained, an executed copy will be returned to the Subrecipient.

The term of this Agreement or the Agreement Period is the length of this Agreement between the Energy Commission and the Subrecipient. Project means Subrecipient's specific project that is funded in whole or in part by this Agreement. The Subrecipient's project may coincide with or extend outside the Agreement Period.

2. DOCUMENTS INCORPORATED BY REFERENCE

The documents below are incorporated by reference into this Agreement. These terms and conditions (this Exhibit C and if included, Exhibit D) will govern in the event of a conflict with the documents below, with the exception of the documents in subsections (e) and (f) below. Where this Agreement or California laws and regulations are silent or do not apply, the CEC will use the federal cost principles and acquisition regulations listed below as guidance in determining whether reimbursement of claimed costs is allowable. Documents incorporated by reference include:

Solicitation Documents (if award is made through a competitive solicitation)

a. The funding solicitation under which this Agreement was awarded.

b. The Subrecipient's proposal submitted in response to the solicitation as accepted by CEC

Nondiscrimination

c. 2 California Code of Regulations, Section 11099 et seq.: Contractor Nondiscrimination and Compliance.

General Laws

d. Any other federal, state, or local laws or regulations applicable to the project that are not expressly listed in this Agreement.

3. STANDARD OF PERFORMANCE

In performing work under the Agreement, the Subrecipient and its lower tier subrecipients, contractors, and vendors and their employees are responsible for exercising the degree of skill and care required by customarily accepted good professional practices and procedures for the type of work performed.

4. DUE DILIGENCE

The Subrecipient must take timely actions that, taken collectively, move this project to completion. The Commission Agreement Manager (CAM) will periodically evaluate the project schedule for completion of Scope of Work tasks. If the CAM determines that: (1) the Subrecipient is not diligently completing the tasks in the Scope of Work; or (2) the time remaining in this Agreement is insufficient to complete all project tasks by the Agreement end date, the CAM may recommend that this Agreement be terminated, and the Commission may terminate this Agreement without prejudice to any of its other rights and remedies.

5. PRODUCTS

a. **"Products"** are any tangible item specified for delivery to the CEC in the Scope of Work, such as reports and summaries.

If the CAM determines that a product is substandard given its description and intended use as described in this Agreement, the CAM, without prejudice to any of the CEC's other rights and remedies, may refuse to authorize payment for the product and any subsequent products that rely on or are based upon the product under this Agreement.

b. Confidential Products

Please see Section 18 (Confidential Subrecipient Information) for instructions regarding confidential recipient information in products.

c. Rights in Products

The CEC owns all products identified in the Scope of Work, with the exception of products that fall within the definition of "intellectual property."

As between the CEC and the Subrecipient, the Subrecipient owns all intellectual property developed under this Agreement (please see the "Intellectual Property" section).

d. Failure to Submit Products

A Subrecipient's failure to submit a product required in the Scope of Work may be considered material noncompliance with the Agreement terms. Without prejudice to any other rights and remedies, noncompliance may result in CEC actions such as the withholding of future payments or awards, or the suspension or termination of the Agreement.

e. Final Report and Payment

The Subrecipient may only submit a request for the final payment (including any retention) after the final report is completed, submitted to the CAM, and CEC management has verified satisfactory completion of work.

f. Legal Statements on Products

1) All documents that result from work funded by this Agreement and are released to the public must include the following statement to ensure no Commission endorsement of documents:

LEGAL NOTICE

This document was prepared as a result of work sponsored by the California Energy Commission and the U.S. Department of Energy. It does not necessarily represent the views of the Energy Commission, the U.S. Department of Energy, their employees, or the State of California or United States. Neither the Commission, the State of California, U.S. Department of Energy, United States, nor the Energy Commission's or U.S. Department of Energy's employees, contractors, or subcontractors make any warranty, express or implied, or assumes any legal liability for the information in this document; nor does any party represent that the use of this information will not infringe upon privately owned rights. This document has not been approved or disapproved by the Energy Commission or U.S. Department of Energy, nor has the Energy Commission or U.S. Department of Energy passed upon the accuracy of the information in this document.

2) The Subrecipient will apply copyright notices to all documents prepared for this Agreement that are released to the public (including reports, articles submitted for publication, and all reprints) using the following form or any other form that may be reasonably specified by the CEC.

"© [Year of first publication of product] [the Copyright Holder's name].

All Rights Reserved."

6. AMENDMENTS

a. Procedure for Requesting Changes

The Subrecipient must submit a written request to the CAM for any change to the Agreement. The request must include:

- A brief summary of the proposed change;
- A brief summary of the reason(s) for the change; and
- The revised section(s) of the Agreement, with changes made in underline/ strikethrough format.

b. Approval of Changes

Unless otherwise allowed in this Agreement, no amendment or variation of this Agreement shall be valid unless made in writing and signed by both of the parties except for the CEC's unilateral termination rights in Section 16 and Section 25 of these terms. No oral understanding or agreement is binding on any of the parties. Changes to the Agreement must be approved at a CEC business meeting or by the Executive Director (or his/her designee).

Upon the Subrecipient's request, the CAM or Commission Agreement Officer will provide the Subrecipient with a document titled "Changes to Grants – Level of Approval and Notification Chart" commonly referred to as the "Changes Chart." This document explains the level of CEC approval required for a proposed change.

c. Personnel Changes

To the extent permitted by 2 CFR 200.308, except when replacing "key personnel," the Subrecipient, and any lower tier subrecipients, contractors, and vendors can make changes to their respective personnel without written approval. Although changes to "key personnel" do require written approval, that approval can be requested and granted through an email communication or other form of written communication.

Subrecipients may be reimbursed for actual expenses incurred by new "key personnel" during the term of the Agreement, even if written approval comes after an individual begins work on the project. However, if the replacement is not approved, then the CEC will not reimburse for any expenses charged for the individual. Accordingly, Subrecipients are strongly encouraged to obtain advance written approval for "key personnel", or risk not being reimbursed for their work.

Subrecipient must keep the CAM informed of personnel changes through monthly calls and quarterly progress reports. In addition to any other rights and remedies available to the CEC, the CEC retains its authority to

issue a Stop Work Order if it becomes clear that the personnel, key or otherwise, of the Subrecipient, a Subcontractor, any lower-tiered level of Sub- Subtractor, or Vendor are unable to fulfill their responsibilities under the Agreement. In addition to all other rights and remedies, the CEC shall not pay (or may require Subrecipient to repay if the CEC has already paid) for personnel who are unnecessary to complete the scope of work or otherwise perform under the Agreement.

d. Budget Reallocations

See Exhibit Z, Federal Award Terms and Conditions, Subpart A, Section 27, Revision of Budget and Program Plans.

e. New Items Under Materials and Miscellaneous, and Equipment

Without having to execute an amendment to this Agreement, the CAM must approve in writing of any new materials and miscellaneous expenses of $5,000 or more or new equipment the Subrecipient or any lower tier subrecipient, contractor, or vendor plans to purchase and be reimbursed under this Agreement that is not already listed in Exhibit B, Budget. To accomplish this, the Subrecipient can submit either prior to invoicing or with its invoice a completed form titled “NEW EQUIPMENT/M&M FORM” which includes a description of the item and a brief explanation of the need for the item. The CAM will approve items that he or she determines to be necessary to the Agreement and do not exceed budgeted amounts for each Budget Category unless Subrecipient follows the process in this Section 6, part d. directly above.

Any restrictions in the solicitation or elsewhere in the Agreement still apply to the specific items under Materials and Miscellaneous, and Equipment that can be purchased using CEC Funds or Match Share Funds. The restrictions still apply even though a CAM does not have to approve new materials and miscellaneous expenses under $5,000.

f. Assignment of New Personnel to a New or Existing Job Classification

The Subrecipient, or any lower tier subrecipient or contractor can assign new personnel to a new or existing job classification without CEC approval. However, the Subrecipient shall keep the CAM informed of all personnel changes and provide any information requested by the CAM during monthly calls and/or quarterly progress reports.

g. Promotion of Existing Personnel to a New or Existing Job Classification

The Subrecipient, or any lower tier subrecipient or contractor can promote existing personnel to a new or existing job classification without CEC approval. However, the Subrecipient shall keep the CAM informed of all personnel changes and provide any information requested by the CAM during monthly calls and/or quarterly progress reports. However, as stated

in section 8.c. below, the CEC will not pay more than the total amount in each Budget Category, including Direct Labor, without an amendment.

h. Replacing Subcontractors or Vendors

Under these Terms, all changes of lower tier subcontractors and vendors require advance written approval by at least the CAM. A higher level of approval may be required based on CEC policy. Required approvals are included in the "Changes to Grants – Level of Approval and Notification Chart" commonly referred to as the "Changes Chart."

Subrecipients may be reimbursed for actual expenses incurred by a new Vendor during the term of this Agreement, even if CEC written approval comes after the entity has completed work on the project. However, if the new Vendor is not approved by the CEC, the CEC will not reimburse for any expenses charged for the entity. Accordingly, Subrecipients are strongly encouraged to obtain **advance** written approval for new Vendors or risk not being reimbursed for their work.

However, any work completed by an entity that may replace an existing Subcontractor WILL NOT BE REIMBURSED for any work completed prior to advance written approval. If a Subcontractor expends funds prior to approval, they can only be claimed as Match Funds.

7. CONTRACTING AND PROCUREMENT PROCEDURES

This section provides general requirements for Subawards (as that term is defined in Section 28 below) or Subcontracts entered into between the Subrecipient and subrecipients, contractors, and vendors for the performance of this Agreement.

a. Subrecipient's Obligations

1) The Subrecipient is responsible for handling all contractual and administrative issues arising out of or related to any Subawards or Subcontracts it enters into for the performance of this Agreement.

2) Except for the "CEC as Third-Party Beneficiary" term (see section 22.m), nothing contained in this Agreement or otherwise creates any contractual relation between the CEC and any lower tier subrecipient, contractor, or vendor, and no Subaward or Subcontract may relieve the Subrecipient of its responsibilities under this Agreement. The Subrecipient agrees to be as fully responsible to the CEC for the acts and omissions of its lower tier subrecipients, contractors, and vendors or persons directly or indirectly employed by any of them as it is for the acts and omissions of persons directly employed by the Subrecipient.

The Subrecipient's obligation to pay its subrecipients, contractors and vendors is an independent obligation from the CEC's

obligation to make payments to the Subrecipient. As a result, the CEC has no obligation to pay or enforce the payment of any funds to any of Subrecipient's lower tier subrecipient, contractor or vendor.

3) The Subrecipient is responsible for establishing and maintaining Subawards/Subcontracts with and reimbursing each lower tier subrecipient, contractor and vendor for work performed in accordance with the terms of this Agreement.

4) A lower tier subrecipient means a person or entity that receives grant funds directly from the Subrecipient and is entrusted by the Subrecipient to make decisions about how to conduct some of the Agreement's activities. A lower tier subrecipient's role involves discretion over grant activities and is not merely just selling goods or services.

Characteristics that support the classification of the entity as a lower tier subrecipient include when the entity:

- Has its performance measured in relation to whether objectives of a CEC program were met;
- Has responsibility for programmatic decision-making;
- Is responsible for adherence to applicable CEC program requirements specified in the CEC award agreement;
- In accordance with its agreement, uses the CEC funds to carry out a program for a public purpose specified in authorizing statute, as opposed to providing goods or services for the benefit of the Subrecipient or Subcontractor; or,
- Provides match share funding contributions to this Agreement.

5) A contractor or vendor means a person or entity that sells goods or services to the Subrecipient or any lower tier subrecipient, in exchange for some of the grant funds, and does not make decisions about how to perform the Agreement's activities. A contractor or vendor's role is ministerial and does not involve discretion over Agreement activities. A contractor or vendor is an entity selected through a competitive process or is otherwise providing a product or service at a fair and reasonable price. Characteristics indicative of a procurement relationship between the Subrecipient, and a contractor or vendor are when the contractor or vendor:

- Provides the goods and services within normal business operations;
- Provides similar goods or services to many different purchasers;
- Normally operates in a competitive environment;

- Provides goods or services that are ancillary to the operation of the CEC program; and
- May not be subject to compliance with all of the requirements of the CEC program as a result of the agreement, though similar requirements may apply for other reasons.

b. Flow-Down Terms

Lower tier subrecipients funded in whole or in part by this Agreement must include language conforming to the terms below, unless, to the extent permitted by state and federal laws and regulations, the Subawards are entered into by the University of California (UC) or the U.S. Department of Energy (DOE) national laboratories. UC may use the terms and conditions negotiated by the CEC with UC for its Subawards. DOE national laboratories may use the terms and conditions negotiated with DOE (please contact the Commission Grants Officer for these terms).
Subrecipients do not have to flow down the terms on this list that in their respective sections only state "[RESERVED]."

- Standard of Performance (Section 3)
- Legal Statements on Products (included in Section 5, "Products"). This term does not have to be included if the lower tier subrecipient will not generate any Products.
- Profit (Section 7.g.)
- Travel and Per Diem (Section 9). This term does not have to be included if the lower tier subrecipient will not be reimbursed for travel with CEC funds.
- Prevailing Wage (Section 10)
- Recordkeeping, Cost Accounting, and Auditing (Section 11)
- Equipment (Section 14). This term does not have to be included if the lower tier subrecipient will not be reimbursed for equipment with CEC funds.
- Termination, Executive Order N-6-22 – Russia Sanctions (Section 16.d)
- Indemnification (Section 17)
- Confidential Subrecipient Information (Section 18). This term does not have to be included if the lower tier subrecipient will not have access to or generate confidential information
- Intellectual Property (Section 20)
- Access to Sites and Records (included in Section 22, "General Provisions")
- CEC as Third-Party Beneficiary (included in Section 22, "General Provisions")
- Nondiscrimination (included in Section 23, "Certifications and Compliance")
- California Taxpayer Access to Publicly Funded Research Act (Section 24)
- Receipt of Confidential Information and Personal Information (Section 26)
- Survival of the following sections:
    - Equipment (Section 14)

- Recordkeeping, Cost Accounting, and Auditing (Section 11)
- Intellectual Property (Section 20)
- Access to Sites and Records (included in Section 22, “General Provisions”)
- CEC as Third Party Beneficiary (included in Section 22, “General Provisions”)
- California Taxpayer Access to Publicly Funded Research Act (Section 24)
- Receipt of Confidential Information and Personal Information (Section 26)

Subrecipients funded in whole or in part by this Agreement must also include the following:

- A clear and accurate description of the material, products, or services to be procured.
- A detailed budget and timeline.
- Provisions that allow for administrative, contractual, or legal remedies in instances where subcontractors breach contract terms, in addition to sanctions and penalties as may be appropriate.
- Provisions for termination by the Subrecipient, including termination procedures and the basis for settlement.
- A statement that further assignments will not be made to any lower tier subrecipient or contractor without additional advance written consent of the CEC.

c. Vendor Flow-Down Terms

The flow-down requirements either come from the CEC, the terms and conditions of the Federal CERRI award to CEC, or the law. Subrecipient does not have to include any of the CEC-created Subrecipient flow-down terms in its Subawards or Subcontracts with Vendors unless it is necessary for the Subrecipient to meet its obligations to the CEC under this Agreement or required by Exhibit Z Federal Award Terms and Conditions.

But the Subrecipient is still required to make sure Vendors comply with all applicable laws. For example, the Subrecipient still must ensure any Vendor complies with applicable Public Work Requirements, including the payment of prevailing wage, and also with the Nondiscrimination clause. These are requirements under the law.

The Subrecipient does not have to include in its Subawards or Subcontracts with Vendors, CEC-created terms, such as Equipment, Travel and Per Diem, Retention of Records, and Audits, if the

Subrecipient does not need them to fulfill its obligations to the CEC. An example of when the Subrecipient might need to include a CEC-created term in a Vendor Subaward or Subcontract is if intellectual property and royalty payments are involved. The Subrecipient must ensure the CEC has the intellectual property rights required under this Agreement and receives royalty payments due. If, for example, a Vendor creates intellectual property that the Subrecipient provides to the CEC as part of this Agreement, the Subrecipient shall ensure its Vendor Subaward or Subcontract secures the appropriate rights. Another example is the receipt of confidential information of personal information. If a vendor will have access to confidential information of personal information provided by the Energy Commission or a third-party for the performance of this Agreement, the Subrecipient must ensure its agreement with the vendor includes the Energy Commission's special terms and conditions for the receipt of confidential information and personal information before the vendor has access to any such information.

d. Audits

All Subawards or Subcontracts entered into for the performance of this Agreement are subject to examination and audit by the CEC and/or Bureau of State Audits for a period of three (3) years after payment of the Subrecipient's final invoice under this Agreement.

e. Copies of Subawards or Subcontracts

The Subrecipient must provide a copy of its Subawards or Subcontracts upon request by the CEC.

f. Conflicting Subaward or Subcontract Terms

Prior to the execution of this Agreement, the Subrecipient will notify the CAM of any known or reasonably foreseeable conflicts between this Agreement and any of its Subawards or Subcontracts (e.g., conflicting intellectual property or payment terms). If the Subrecipient discovers any such conflicts after the execution of this Agreement, it will notify the CAM of the conflict within fifteen (15) days of discovery. The CEC may, without prejudice to its other rights and remedies, terminate this Agreement if any conflict impairs or diminishes its value.

g. Profit

1) Subrecipient shall ensure that only lower tier subrecipients, contractors, or vendors meeting the definition of an "Unrelated Company" include in their budgets, invoice for, and receive a profit.

2) For purposes of this Agreement, an Unrelated Company is defined

as a for-profit business, appropriately licensed and in good standing, that does NOT meet any of the following criteria:

a) Directly or indirectly, partially or fully owns or controls Subrecipient. This includes, but is not limited to, owning 5% or more of Subrecipient's stock.

b) Is directly or indirectly, partially or fully owned or controlled by Subrecipient. This includes, but is not limited to, having 5% or more of stock owned by Subrecipient.

c) Has one or more common employees, including, but not limited to, owners, officers, directors, or managers, with Subrecipient.

d) Shares a Parent Company with Subrecipient. For purposes of this Agreement, Parent Company is defined as an entity that directly or indirectly, partially or fully owns or controls both the Subrecipient and the Subcontractor or Sub-Subcontractor or shares the same employees with them. This includes, but is not limited to, owning 5% or more of stock in both the Subrecipient and Subcontractor or Sub-Subcontractor.

e) Does not, for any other reason, have an arm's-length relationship (e.g., a relationship involving independent, competing interests) with the Subrecipient. This could be due to any reason, including but not limited to, both entities being part of the same business group or could stem from family or personal ties between officials of the two entities.

3) Subrecipient shall further ensure the profit to each Unrelated Company that is a Subcontractor, or a Sub-Subcontractor does not exceed 10% of <u>only the CEC funds</u> the Unrelated Company will receive. None of the following count towards the 10% profit maximum:

a) The Profit Amount Itself. For example, assume Subrecipient and its Subcontractor SubX agree to a total, all inclusive, budget amount of $200,000 in CEC funds. SubX cannot claim $20,000 of this as profit. If $180,000 is the base for expenses on which profit is calculated, 10% is only $18,000 and not $20,000.

b) Non-CERRI Funds in any Form. Only CEC funds, or federal CERRI funds flowed to a Subcontractor pursuant to this Agreement, will receive can count towards profit. For example, assume Subrecipient's Subcontractor SubX has a budget showing it receiving $100,000 in CEC funds (not including the profit amount) and $50,000 in federal funds with the federal

funds counting as match under the CEC's grant. The maximum SubX can be paid with CEC funds for profit is 10% of $100,000 CEC funds, or $10,000 (assuming the $100,000 CEC base does not include any of the other expenses that cannot be included in calculating profit). The $50,000 in federal funds does not count towards the profit calculation because it is not CEC funds.

c) Equipment. Continuing the example from b), assume SubX's $100,000 CEC budget shows $10,000 earmarked for equipment. The maximum SubX can be paid with CEC funds for profit is 10% of $90,000, or $9,000 (assuming the $90,000 base does not include any of the other expenses that cannot be included in calculating profit).

d) Amounts Paid to Sub-Subcontractors and Vendors. Continuing the example from b) and c), assume SubX's $100,000 CEC budget also shows $20,000 earmarked to pay Sub-SubY. SubX cannot include in its profit calculation the $20,000 to Sub-SubY. The maximum SubX can be paid with CEC funds for profit is 10% of $70,000 ($100,000 in CEC funds minus $10,000 in equipment from c) above and minus $20,000 to Sub-SubY) or $7,000.

   Vendor Unrelated Companies do not have a 10% profit maximum and also do not have to adhere to the same restrictions in a) through d) directly above. However, as stated in the requirements for Vendors in Section 7.a.5) in this Exhibit C, Subrecipient must be able to demonstrate that the Vendor was selected through a competitive process or is otherwise providing a product or service at a fair and reasonable price.

4) Profit can only be paid by the CEC as the amounts on which it is based are invoiced and paid. Profit will NOT be advanced. Continuing the example from 2.d) above, assume SubX submits an invoice for $5,000 (of its $70,000) in costs on which profit is based, and the Subrecipient includes SubX's invoice as part of its invoice to the CEC. The Subrecipient can include in the invoice, and the CEC will pay, assuming other Agreement requirements are met, $500 in profit on this particular invoice. Please realize that Retention (see Section 8.n. in these Terms) may reduce the CEC's overall payment on the invoice.

5) Budget changes may affect an Unrelated Company's profit. For example, funds moved from a Subcontractor's direct labor, a category counting towards the profit calculation, to a Sub-Subcontractor, a category that does not count towards the profit calculation, would reduce the allowable profit.

h. Penalties for Noncompliance

Without limiting the CEC's other rights and remedies, failure to comply with the above requirements may result in the termination of this Agreement and repayment of any profit amounts in violation of these terms.

8. PAYMENT OF FUNDS

a. Definitions

For purposes of this Section 8, the following terms have the following meaning:

- "Advance Payment" means the CEC pays Subrecipient prior to the Subrecipient Incurring or Paying the expense.
- "Incurred Cost" means an expense for which the Subrecipient has become liable (legally obligated) to pay. Here are examples of incurred costs:
    - The Subrecipient's staff has completed work during the month but has not been paid by the Subrecipient. These labor and associated costs (e.g., fringe benefits) are considered Incurred Costs.
    - The Subrecipient has purchased a piece of equipment **and** received an invoice, bill, or receipt. The Subrecipient has not yet paid the invoice. The invoice shows the amount to be paid and confirmation of the sale. This is an Incurred Cost.
      Incurred Costs for equipment DO NOT include purchase orders unless accompanied by an invoice, bill, or receipt that shows the payment amount due to the seller for the equipment.
- "Paid Cost" means an expense for which the Subrecipient has already made payment.

b. Advance Payments

Recipients can receive Advance Payments only for subawards or contracts with the U.S. Department of Energy laboratories. Otherwise, Advance Payments are NOT allowed under this Agreement. The CEC in its sole discretion, and not the Subrecipient, decides if the CEC will make an Advance Payment.

c. Reimbursable Cost Requirements

In addition to any other requirements in this Agreement, the CEC is only obligated to reimburse the Subrecipient for Incurred and Paid Costs that are (1) incurred during the Agreement Term; (2) invoiced within the required timeframes of this Agreement; (3) made in accordance with the Agreement's Budget; and (4) actual and allowable expenses under this Agreement.

The only exception to the CEC paying actual expenses is rounding to the

nearest cent. The Subrecipient, and any lower tier subrecipient or contractor shall round invoiced amounts to the nearest cent ($0.01) using standard rounding, which is rounding down from $0.000 through $0.004, and rounding up for $0.005 through $0.009. Rounding cannot be used to exceed the amount in any Budget Category or exceed the total Agreement amount.

Please note that rates listed in Exhibit B, the Budget, are NOT “negotiated rates” that can be charged – documentation must be made available upon request to show that the rates charged reflect actual costs incurred.

This Exhibit C’s terms allow the Subrecipient, and any lower-tiered level of subrecipient or contractor to receive reimbursement for actual Indirect Costs.

Option 1: De Minimis

The Subrecipient and any lower tier subrecipient or contractor can elect to invoice and receive a de minimis amount at the set rate of 15% of the Modified Total Direct Costs (MTDC) for Indirect Costs. This cannot be combined with any other Indirect Rate option.

MTDC is defined for purposes of this Agreement as all direct salaries and wages, applicable fringe benefits, materials and supplies, services, travel, and up to the first $25,000 of each subaward (regardless of the period of performance of the subawards under the award). MTDC excludes equipment, capital expenditures, rental costs, tuition remission, scholarships and fellowships, and the portion of ach subaward in excess of $25,000.

Entities choosing this de minimis option for Indirect Costs will not have to provide backup documentation for the de minimis amount.

Option 2: Defense Contract Audit Agency (DCAA) or other Federally Approved Indirect Rate

Subrecipient, and any lower tier subrecipient or contractor that has a federally approved indirect rate from DCAA or another Federal agency may use the approved indirect rate for this Agreement. A copy of the Federal agency’s letter must be provided, and the letter, or the letter together with other supporting documentation, must allow the CEC to verify that the rates charged to the CEC are the federally approved rates.

This rate will typically shift annually, and this shift is generally acceptable. This is the only Indirect Cost option that is not strictly subject to the maximum rate cap that typically applies to Indirect Costs. If the federal rate decreases from year to year, that will be a cost savings under this budget category. If the federal rate increases from year to year, this will require a budget reallocation. If the CEC, in its sole discretion, determines that a budget reallocation to accommodate an increased Indirect Rate would risk the ultimate success of this Agreement, or is otherwise not in its best interest, the CEC reserves, in addition to all of its other rights and remedies, the right to either propose a smaller increase that would not risk the ultimate success of

the project, or refuse to increase the Indirect Rate. For any increase the CEC will not reimburse from CEC Funds, the entity can choose to charge the increase as Match Funds.

d. Subrecipient's 14-Day Payment Requirement for Incurred Costs

The Subrecipient, and any lower tier subrecipient or contractor shall pay ALL Incurred Costs within 14 calendar days of receiving payment under this Agreement for the Incurred Costs. For example, if the Subrecipient invoices and then receives payment from the CEC on September 15 for an Incurred Cost of $10,000, the Subrecipient shall pay the entire $10,000 by September 29. This requirement is needed to prevent entities from creating long lead times for Incurred Costs (e.g., invoicing and receiving payment from the CEC but not paying for the Incurred Costs for weeks or months).

The Subrecipient shall only invoice the CEC, Subcontractors shall only invoice the Subrecipient (and so on for any lower tier subrecipient or contractor), for Incurred Costs it will pay within 14 calendar days of receiving payment of CEC funds. For example, assume the Subrecipient has an Incurred Cost for a piece of equipment that costs $300,000 and will pay in three installments of
$100,000 each over three months. The Subrecipient shall only invoice the Commission for $100,000 each month. The Subrecipient shall not invoice for the entire $300,000 and retain the balance over the three months.

For any Incurred Costs for which the Subrecipient, and any lower tier subrecipient or contractor has received CEC funds and does not pay within 14 calendar days, the entity shall on the very next business day after the 14 calendar days submit repayment of the unpaid amount back to the CEC. Repaid funds will be placed back into the Agreement and will be available to reimburse allowable costs in accordance with this Agreement.

When making a repayment under this provision, the Subrecipient shall specify "Repayment of Unspent Funds under Agreement [Insert this Agreement #]." Subrecipient shall remit the repayment to:

California Energy Commission
Accounting Office
715 P Street, MS-2
Sacramento, CA 95814

This repayment requirement of the Subrecipient is in addition to any other rights the CEC can enforce relative to this Agreement. Subrecipient agrees and acknowledges that time is of the essence in paying Incurred Costs and submitting repayments and the CEC can treat the Subrecipient's breach of either requirement as a material breach. Subrecipient can contact the CAM for any questions about the logistics of making repayments.

e. Payment Requests

The Subrecipient may request payment from the CEC at any time during the term of this Agreement but no more frequently than monthly. The final payment request, including retention, MUST be received by the CEC no later than the Agreement end date.

Subrecipient agrees and acknowledges that time is of the essence in submitting the final payment request. The CEC has a limited period of time, set by law, in which it can reimburse funds under this Agreement. Without prejudice to the CEC's other rights, the Subrecipient risks not receiving any funds, and relieves the CEC of any duty and liability whatsoever to pay, for any payment requests received after the end of the Agreement.

No reimbursement for food or beverages shall be made other than allowable per diem charges.

All Subrecipient expenditures, reimbursable and match, must occur within the approved term of this Agreement.

f. Invoice Approval and Disputes:

   Each request for payment is subject to the CAM's approval. Payments will be made to the Subrecipient for undisputed invoices. An undisputed invoice is an invoice submitted by the Subrecipient for work performed, for which project expenditures meet all Agreement conditions, and for which additional evidence is not required to determine its validity.

   The invoice will be disputed if the invoice is inaccurate or if it does not comply with the terms of this Agreement. If the invoice is disputed, the Subrecipient will be notified in writing.

g. Subrecipient's headquarters:

   For purposes of payment, the Subrecipient's headquarters is the location of the Subrecipient's office where the majority of its employees assigned responsibilities for this Agreement are permanently assigned.

h. Multiple Non-Energy Commission Funding Sources:

   No payment will be made for costs identified in Subrecipient, and any lower tier subrecipient or contractor invoices that have been or will be reimbursed by another source, including but not limited to an agreement with another government entity.

   "Government Entity" means: (1) a state governmental agency; (2) a state college or university; (3) a local government entity or agency, including those created as a Joint Powers Authority; (4) an auxiliary organization of the California State University or a California community college; (5) the federal government; (6) a foundation organized to support the Board of Governors of the California Community Colleges; and (7) an auxiliary organization of the

Student Aid Commission established under California Education Code Section 69522.

i. Reduced funding:

If the CEC does not receive sufficient funds under the Budget Act to fully fund the work identified in Exhibit A (Scope of Work), the following will occur:

1) If the Energy Commission has received a reduced amount of funds for the work, it may: (1) offer an Agreement amendment to the Subrecipient to reflect the reduced amount; or (2) cancel this Agreement (with no liability occurring to the State).

2) If the Energy Commission has received no funds for the work identified in Exhibit A: (1) this Agreement will be of no force and effect; (2) the State will have no obligation to pay any funds to the Subrecipient; and (3) the Subrecipient will have no obligation to perform any work under this Agreement.

j. Allowability of Costs

1) Allowable Costs

The costs for which the Subrecipient will be reimbursed under this Agreement include all actual costs, direct and indirect, incurred in the performance of the work identified in the Scope of Work. Costs must be incurred within the Agreement term. Factors to be considered in determining whether an individual item of cost is allowable include: (i) reasonableness of the item, including necessity of the item for the work; (ii) applicable federal cost principles or acquisition regulations; and (iii) the terms and conditions and any other requirements of this Agreement.

2) Unallowable Costs

Subrecipient shall not invoice or obtain from the CEC any profit for itself under this Agreement. This Agreement is a grant for the Subrecipient's project. This is not a services contract to the state. The Subrecipient is already receiving the benefit of the grant funds. The CEC shall not pay profit to the Subrecipient on top of the benefit it is receiving from the grant funds in this Agreement. Some subrecipients and contractors may be able to receive up to 10% profit (please refer to section 7.g. in these terms).

Below are examples of other unallowable costs. Details concerning the allowability of costs are available from the CEC's Accounting Office.

a) Contingency costs;
b) Imputed costs (e.g., cost of money);
c) Fines and penalties;

d) Losses;
e) Excess profit taxes; and
f) Unapproved, increased rates and fees for this Agreement.

3) Subrecipient will use the federal cost principles and/or acquisition regulations when determining allowable and unallowable costs.

k. Payment Request Format

The Subrecipient, and any lower tier subrecipient or contractor with a total budget of $100,000 or more, shall use the Invoice Template and any further modifications to it, provided by the CAM. The CAM can change the Invoice Template without amending this Agreement.

Please submit invoices electronically per the instructions included in the document entitled "Procedures for Submitting and Reviewing Grant Invoices Electronically" available at https://www.energy.ca.gov/media/4469.

Subrecipient shall provide documentation showing the Subrecipient's payment of Incurred Costs as soon as possible and not later than three working days from a request from CEC personnel.

l. Certification

The Subrecipient, and any lower tier subrecipient or contractor with a total budget of $100,000 or more shall include and sign the certification provided by the CAM in the Invoice Template. The CAM can change this certification without amending this Agreement.

m. Retention

The CEC shall retain 10 percent of any payment request or 10 percent of the total CEC award at the end of the Agreement. The CEC has the sole discretion to decide which of these methods of retention will be used in this Agreement. The Subrecipient must submit a completed payment request requesting release of the retention within the required timeframe (see part e. "Payment Requests" above in this term). The Commission Agreement Manager will review the project file and, when satisfied that the terms of the funding Agreement have been fulfilled, will authorize release of the retention.

Retention may be released upon completion of tasks that are considered separate and distinct (i.e., the task is a stand-alone piece of work and could be completed without the other tasks). Tasks for administration or management of the Agreement and/or subcontractors are not considered separate and distinct tasks. The tasks for which retention may be released prior to the end of the Agreement must be identified in Exhibit B (budget) or elsewhere in this Agreement.

When the CEC withholds 10% retention from each invoice, the Subrecipient

can choose to flow down the retention requirement to its lower tier subrecipients subject to the following restrictions and any other requirements in this Agreement:

- The Subrecipient shall not flow down retention requirements to U.S. Department of Energy national laboratory subrecipients.
- The retention flowed down to lower tier subrecipients can only be up to a total of 10% of the amount of CEC funds the lower tier subrecipient is to receive. The Subrecipient is responsible for carrying the retention for its funded portion of the entire Agreement and cannot pass its share of retention to subrecipients, contractors, or vendors.
- Here are three examples:

i. A lower tier subrecipient submits an invoice for $100,000 to the Subrecipient, and the Subrecipient in turn submits it to the CEC. The CEC will only pay $90,000 of the invoice and the Subrecipient can elect to pay only $90,000 to its lower tier subrecipient.

ii. A lower tier subrecipient is the U.S. Department of Energy national laboratory or other entity to which retention requirements do not legally apply, and it submits an advance request for $100,000 to the Subrecipient, including any other documents required in the CEC's U.S. Department of Energy Terms and Conditions. The Subrecipient in turn submits the advance requests to the CEC for payment. The CEC will pay the full amount of the advance requests to the Subrecipient and the Subrecipient must pay the full amount to the U.S. Department of Energy.

iii. The Subrecipient submits an invoice for its own staff in the amount of $20,000. The CEC will only pay $18,000 to the Subrecipient, and the Subrecipient cannot withhold the $2,000 difference from its lower tier subrecipients, contractors, or Vendor reimbursements.

These requirements apply to all levels of Subcontractors (e.g., any lower-tiered level of Sub-Subcontractors).

9. TRAVEL AND PER DIEM

a. Any travel taken that is not listed in Exhibit B, the Budget is at the financial risk of the Subrecipient, Subrecipient, and any lower tier subrecipient or contractor taking the trip. Please note that the Subrecipient, and any lower tier subrecipient or contractor cannot invoice and be paid for more than the total amount in the Travel Budget Category without an amendment, except as otherwise permitted under this Agreement.

b. No reimbursement for food or beverages will be made other than for allowable per diem charges.

c. The Subrecipient will be reimbursed for authorized travel and per diem up to, but not to exceed, the rates listed on the ECAMS Resources webpage. Because the rates on the ECAMS Resources webpage can change over

time, Subrecipient, and any lower tier subrecipient or contractor will be allowed to be reimbursed for the rates in the Grant Manual when the trip expenses become an Incurred Cost. The CEC shall notify the Subrecipient in writing by way of the Active Agreements Listserve if the travel rates in the Grant Manual change. Please sign up for the Active Agreements Listserve to stay informed of all updates.

d. Lodging

The Subrecipient, and any lower tier subrecipient or contractor can invoice at standard room rates. The CEC will not reimburse for luxury accommodations.

e. Airfare

The Subrecipient, and any lower tier subrecipient or contractor can invoice at coach rates on commercial flights. The CEC will not pay for upgrades on flights.

f. Rental Car

The Subrecipient, and any lower tier subrecipient or contractor can invoice for vehicles appropriate for the purpose of the travel. The CEC will not reimburse expenses for luxury vehicles.

g. Bus/Train

The Subrecipient, and any lower tier subrecipient or contractor can invoice for standard coach rates. The CEC will not reimburse for upgrades.

h. Per Diem

Per diem is allowable for actual costs incurred up to the total daily maximum for the following combined expenses:

- Meals
- Incidentals (i.e., tips for hotel staff and taxi/ride share drivers)
- Parking
- Tolls
- Taxi/rideshare

The CEC will not reimburse any expenses under this Agreement for alcoholic beverages. In addition, the daily per diem is for the individual expenses of those traveling and working on the Agreement only. It cannot be used to pay expenses of others (e.g., it cannot be used to buy a meal for someone else).

10. PREVAILING WAGE

a. Requirement

Projects funded by the Energy Commission often involve construction, alteration, demolition, installation, repair, or maintenance work over $1,000. Such projects might be considered "public works" under the California Labor Code (See California Labor Code Section 1720 et seq. and Title 8 California Code of Regulations, Section 16000 et seq.). Public works projects require the payment of prevailing wages. Prevailing wage rates can be significantly higher than non-prevailing wage rates.

b. Determination of Project's Status

Only the California Department of Industrial Relations (DIR) and courts of competent jurisdiction may issue legally binding determinations that a particular project is or is not a public work. If the Subrecipient is unsure whether the project funded by the Agreement is a "public work" as defined in the California Labor Code, it may wish to seek a timely determination from DIR or an appropriate court. As such processes can be time consuming, it may not be possible to obtain a timely determination before the date for performance of the Agreement.
By accepting this grant, the Subrecipient is fully responsible for complying with all California public works requirements, including but not limited to payment of prevailing wage.

As a material term of this grant, the Subrecipient must either:

1) Timely obtain a legally binding determination from DIR or a court of competent jurisdiction before work begins on the project that the proposed project is not a public work; or

2) Assume that the project is a public work and ensure that:

- Prevailing wages are paid unless and until DIR or a court of competent jurisdiction determines that the project is not a public work;
- The project budget for labor reflects these prevailing wage requirements; and
- The project complies with all other requirements of prevailing wage law, including but not limited to keeping accurate payroll records and complying with all working hour requirements and apprenticeship obligations.

California Prevailing Wage law provides for substantial damages and financial penalties for failure to pay prevailing wages when such payment is required.

c. Subrecipient and Vendor Flow-down Requirements

The Subrecipient will ensure that its Subcontractors, and any lower tier subrecipient, contractor, and vendors also comply with the public works/prevailing wage requirements above. As applicable, the

Subrecipient will ensure that all agreements with its subrecipients, contractors, and vendors to perform work related to this Project contain the above terms regarding payment of prevailing wages on public works projects, and also as applicable that subrecipients, contractors, and vendors also contain these terms. The Subrecipient is responsible for any failure of any lower- tiered level of subrecipients, contractors, or vendors to comply with California prevailing wage and public works laws.

d. Indemnification and Breach

Any failure of the Subrecipient or its lower tier subrecipients, contractors, or vendor to comply with the above requirements will constitute breach of this Agreement which excuses the CEC's performance of this Agreement at the CEC's option, and will be at the Subrecipient's sole risk. In such a case, the CEC will refuse payment to the Subrecipient of any amount under this award and the CEC will be released, at its option, from any further performance of this Agreement or any portion thereof. The Subrecipient will indemnify the CEC and hold it harmless for any and all financial consequences arising out of or resulting from the failure of the Subrecipient and/or any of its subcontractors to pay prevailing wages or to otherwise comply with the requirements of prevailing wage law.

e. Budget

The Subrecipient's budget on public works projects must indicate which job classifications are subject to prevailing wage. For detailed information about prevailing wage and the process to determine if the proposed project is a public work, the Subrecipient may wish to contact DIR or a qualified labor attorney for guidance.

f. Covered Trades

For public works projects, the Subrecipient may contact DIR for a list of covered trades and the applicable prevailing wage.

g. Questions

If the Subrecipient has any questions about this contractual requirement or the wage, record keeping, apprenticeship, or other significant requirements of California prevailing wage law, the Subrecipient should consult DIR and/or a qualified labor attorney before entering into this Agreement.

h. Certification

The Subrecipient will certify to the CEC on each payment request form either that: (a) prevailing wages were paid to eligible workers who provided labor for work covered by the payment request and the Subrecipient and all contractors and subcontractors otherwise complied with all California

prevailing wage laws; or (b) the project is not a public work requiring the payment of prevailing wages. In the latter case, the Subrecipient will provide competent proof of a DIR or court determination that the project is not a public work requiring the payment of prevailing wages.

Prior to the release of any retained funds under this Agreement, the Subrecipient will submit to the CEC the above-described certificate signed by the Subrecipient and all Subcontractors, and any lower-tier subrecipient, contractor, and vendors performing public works activities on the project. Absent this certificate, the Subrecipient will have no right to any funds under this Agreement, and CEC will be relieved of any obligation to pay any funds.

11. RECORDKEEPING, COST ACCOUNTING, AND AUDITING

a. Cost Accounting

The Subrecipient will keep separate, complete, and correct accounting of the costs involved in completing the project and any match-funded portion of the project. The CEC or its agent will have the right to examine the Subrecipient's books of accounts at all reasonable times, to the extent necessary to verify the accuracy of the Subrecipient's reports.

b. Accounting Procedures

The Subrecipient's costs will be determined on the basis of its accounting system procedures and practices employed as of the effective date of this Agreement, provided that the Subrecipient uses generally accepted accounting principles and cost reimbursement practices. The Subrecipient's cost accounting practices used in accumulating and reporting costs during the performance of this Agreement will be consistent with the practices used in estimating costs for any proposal to which this Agreement relates; provided that such practices are consistent with the other terms of this Agreement and that such costs may be accumulated and reported in greater detail during performance of this Agreement.

The Subrecipient's accounting system will distinguish between direct and indirect costs. All costs incurred for the same purpose, in like circumstances, are either direct costs only or indirect costs only with respect to costs incurred under this Agreement.

c. Audit Rights

The Subrecipient will maintain books, records, documents, and other evidence, based on the procedures set forth above, sufficient to reflect properly all costs claimed to have been incurred in the performance of this Agreement. In addition to the rights of the federal government, the CEC, another state agency, and/or a public accounting firm designated by the

CEC may audit the Subrecipient's accounting records at all reasonable times, with prior notice by the CEC.

The Subrecipient will allow the auditor(s) to access such records during normal business hours and will allow interviews of any employees who might reasonably have information related to such records. The Subrecipient will include a similar right of the state to audit records and interview staff in any subcontract related to the performance of this Agreement.

d. Refund to the Energy Commission

If the CEC determines that any invoiced and paid amounts exceed the actual allowable incurred costs, the Subrecipient will repay the amounts to the CEC within thirty (30) days of request or as otherwise agreed by the CEC and the Subrecipient. If the CEC does not receive such repayments, it will be entitled to take actions such as withholding further payments to the Subrecipient and seeking repayment from the Subrecipient.

e. Audit Cost

The Subrecipient will bear its cost of participating in any audit (e.g., mailing or travel expenses). The CEC will bear the cost of conducting the audit unless the audit reveals an error detrimental to the CEC that exceeds more than ten percent (10%) or $5,000 (whichever is greater) of the amount audited. The Subrecipient will pay the refund as specified in subsection (d) and will reimburse the CEC for reasonable costs and expenses incurred by the CEC in conducting the audit.

f. Match or Cost Share

If the budget includes a match share requirement, the Subrecipient's commitment of resources, as described in this Agreement, is a required expenditure for receipt of CEC funds. The funds will be released only if the required match percentages are expended concurrently or in advance of the CEC funds. The Commission Agreement Manager, in writing and with supervisor approval, can authorize a Subrecipient to spend CEC funds in advance of Match Funds pursuant to a Match Fund Spending Plan. The Plan must estimate how Match funds and CEC funds will be spent over each quarter and briefly explain why it is not practical to spend Match Funds concurrent with CEC funds. While this term allows flexibility, the Subrecipient agrees to spend the agreed match as soon as practical during the Agreement in order to resume proportionality between CEC funds and Match funds spent. The Subrecipient must maintain accounting records detailing the expenditure of the match (actual cash and in-kind, non-cash services), and report on match share expenditures on its request for payment.

12. WORKERS' COMPENSATION INSURANCE

a. The Subrecipient warrants that it carries Worker's Compensation Insurance for all of its employees who will be engaged in the performance of this Agreement and agrees to furnish to the CAM satisfactory evidence of this insurance upon the CAM's request.

b. If the Subrecipient is self-insured for worker's compensation, it warrants that the self-insurance is permissible under the laws of the State of California and agrees to furnish to the CAM satisfactory evidence of the insurance upon the CAM's request.

13. PERMITS AND CLEARANCES

The Subrecipient is responsible for ensuring that all necessary permits and environmental documents are prepared and that clearances are obtained from the appropriate agencies.

14. EQUIPMENT

As between the Subrecipient and CEC, title to equipment acquired by the Subrecipient with grant funds will vest in the Subrecipient. The Subrecipient may use the equipment in the project or program for which it was acquired as long as needed, regardless of whether the project or program continues to be supported by grant funds.

However, the Subrecipient may not sell, lease, encumber the property (i.e., place a legal burden on the property such as a lien), or even transfer possession of it during the Agreement term without the CAM's prior written approval.

The Subrecipient shall refer to the applicable federal regulations in this Agreement for guidance regarding additional equipment requirements.

15. STOP WORK

CEC staff may, at any time by written notice to the Subrecipient, require the Subrecipient to stop all or any part of the work tasks in this Agreement. Stop work orders may be issued for reasons such as a project exceeding budget, noncompliance with the standard of performance, out of scope work, project delays, and misrepresentations.

a. Compliance. Upon receipt of a stop work order, the Subrecipient must immediately take all necessary steps to comply with the order and to stop the incurrence of costs allocable to the CEC.

b. Canceling a Stop Work Order. The Subrecipient may resume the work only upon receipt of written instructions from CEC staff.

16. TERMINATION

a. Purpose

CEC may terminate the Agreement as set forth herein and proceed with the work required under the Agreement in any manner it deems proper. The Subrecipient agrees that upon any of the events triggering the termination of the Agreement by the CEC, the CEC has the right to terminate the Agreement, and it would constitute bad faith of the Subrecipient to interfere with the immediate termination of the Agreement by the CEC.

b. With Cause

The CEC may, for cause, terminate this Agreement upon giving five (5) calendar days advance written notice to the Subrecipient. In this event, the Subrecipient will use all reasonable efforts to mitigate its expenses and obligations. The Subrecipient will relinquish possession of equipment purchased for this Agreement with CEC funds to the CEC, or the Subrecipient may purchase the equipment as provided by the terms of this Agreement or otherwise by the CEC, with approval of the CEC. The term “for cause” includes but is not limited to the following:

- Subrecipient fails to perform the requirements of this Agreement in the time and manner provided herein.
- Partial or complete loss of match funds;
- Reorganization to a business entity unsatisfactory to the Energy Commission;
- Retention or hiring of subrecipients, contractors or vendors, or replacement or addition of personnel, that fail to perform to the standards and requirements of this Agreement;
- The Subrecipient’s inability to pay its debts as they become due and/or the Subrecipient’s default of an obligation that impacts its ability to perform under this Agreement; or
- Significant change in federal, state, CEC policy such that the work or product being funded would not be supported by the Commission.

c. Without Cause

The CEC may terminate this Agreement without cause upon giving thirty (30) days advance written notice to the Subrecipient. In this event, the Subrecipient will use all reasonable efforts to mitigate its expenses and obligations.

d. Executive Order N-6-22 – Russia Sanctions

On March 4, 2022, Governor Gavin Newsom issued Executive Order N-6-22 (the EO) regarding Economic Sanctions against Russia and Russian entities and individuals. “Economic Sanctions” refers to sanctions imposed by the U.S. government in response to Russia’s actions in

Ukraine, as well as any sanctions imposed under state law. The EO directs state agencies to terminate contracts with, and to refrain from entering any new contracts with, individuals or entities that are determined to be a target of Economic Sanctions. Accordingly, should the State determine Subrecipient is a target of Economic Sanctions or is conducting prohibited transactions with sanctioned individuals or entities, that shall be grounds for termination of this agreement. The State shall provide Subrecipient advance written notice of such termination, allowing Subrecipient at least 30 calendar days to provide a written response. Termination shall be at the sole discretion of the State.

17. INDEMNIFICATION

To the extent allowed under California law, the Subrecipient will indemnify, defend, and hold harmless the state (including the CEC) and state officers, agents, and employees from any and all claims and losses in connection with the performance of this Agreement.

18. CONFIDENTIAL SUBRECIPIENT INFORMATION

a. Identification of Confidential Subrecipient Information

1) For the purposes of this Section, “Confidential Subrecipient Information” refers to information belonging to the Subrecipient that the Subrecipient has satisfactorily identified as confidential, and the Energy Commission has agreed to designate as confidential under Title 20 California Code of Regulations Section 2505.

2) Prior to the effective date of this Agreement, the Subrecipient will identify all products (or information contained within products) it considers Confidential Subrecipient Information, and provide the legal basis for confidentiality, in Attachment 1 to this Exhibit. If the CEC agrees the information is confidential, it will not disclose it except as provided in subsection (b).

3) During the Agreement, if the Subrecipient obtains or develops additional products (or information contained within products) not originally identified as Confidential Subrecipient Information in Attachment 1 to this Exhibit, the Subrecipient will follow the procedures for a request for designation of confidential information as specified in Title 20 California Code of Regulations (CCR) Section 2505.

The CEC’s Executive Director will make the confidentiality determination. Such subsequent determinations may be added to the list of confidential deliverables in the Attachment 1 to this Exhibit. The CEC will not disclose information subject to an application for confidential designation except as provided in subsection (b).

4) When submitting products containing Confidential Subrecipient Information, the Subrecipient will mark each page of any document containing Confidential Subrecipient Information as "confidential" and present it in a sealed package to the Contracts, Grants, and Loans Office.

The CAM may require the Subrecipient to submit a non-confidential version of the product, if it is feasible to separate the Confidential Subrecipient Information from the non-confidential information. The Subrecipient is not required to submit such products in a sealed package.

b. Disclosure of Confidential Subrecipient Information

The CEC will only disclose Confidential Subrecipient Information under the circumstances specified in Title 20 CCR Sections 2506, 2507, and 2508. All Confidential Subrecipient Information that is legally disclosed by the Subrecipient or any other entity will become a public record and will no longer be subject to the CEC's confidentiality designation.

c. Waiver of Consequential Damages

In no event will the CEC, or the state of California be liable for any special, incidental, or consequential damages based on breach of warranty, breach of contract, negligence, strict tort, or any other legal theory for the disclosure of the Confidential Subrecipient Information, even if the CEC has been advised of the possibility of such damages.

Damages that the CEC, and the state of California will not be responsible for include but are not limited to: lost profit; lost savings or revenue; lost goodwill; lost use of the product or any associated equipment; cost of capital; cost of any substitute equipment, facilities, or services; downtime; the claims of third parties including customers; and injury to property.

d. Limitations on the Disclosure of Products

During the Agreement, the Subrecipient, Subcontractors, any lower tier subrecipient, contractor, or vendor must receive written approval from the CAM prior to disclosing the contents of any draft product to a third party. However, if the CEC makes a public statement about the content of any product provided by the Subrecipient and the Subrecipient believes the statement is incorrect, the Subrecipient may state publicly what it believes is correct.

19. PRE-EXISTING AND INDEPENDENTLY FUNDED INTELLECTUAL PROPERTY

[RESERVED]

20. INTELLECTUAL PROPERTY

Subject to Exhibit Z, Federal Award Terms and Conditions, Subpart A, Section 16, Intellectual Property:

a. The Subrecipient owns all intellectual property, subject to the licenses described below.

b. CEC owns all tangible products specified for delivery in the Scope of Work, with the exception of any intellectual property.

c. Nothing in this Agreement gives the Subrecipient any rights to "Confidential Information" and "Personal Information" as defined in Section 26, other than using Confidential Information and Personal Information for the limited purpose of performing Subrecipient's work under this Agreement in accordance with Section 26.

d. CEC has a non-exclusive, non-transferable, irrevocable, worldwide, perpetual license to use, publish, translate, modify, and reproduce intellectual property created under this Agreement for governmental purposes. If any intellectual property that is subject to the licenses above has been designated as confidential as specified in Section 18, all license holders will only disclose the intellectual property under the circumstances specified in Title 20 CCR Sections 2506, 2507, and 2508.

e. Subrecipient has a non-exclusive, non-transferable, irrevocable, worldwide, perpetual license to use, publish, translate, modify, and reproduce written products created for Agreement reporting and management purposes, such as reports and summaries.

f. Access to and Preservation of Intellectual Property

1) Access to Intellectual Property

Upon the CAM's request, the Subrecipient will provide the CAM and any individuals designated by the CEC, with access to the Subrecipient's intellectual property in order to exercise the license rights described above.

2) Preservation of Intellectual Property

The Subrecipient will preserve intellectual property at its own expense for at least three (3) years after payment by the CEC of the Subrecipient's final invoice.

g. Intellectual Property Indemnity

The Subrecipient may not, in supplying work under this Agreement, knowingly infringe or misappropriate any intellectual property right of a third party and will take reasonable actions to avoid infringement.

The Subrecipient will defend and indemnify the CEC from and against any claim, lawsuit, or other proceeding, loss, cost, liability, or expense (including court costs and reasonable fees of attorneys and other professionals) to the extent arising out of: (i) any third party claim that a product infringes any patent, copyright, trade secret, or other intellectual property right of any third party; or (ii) any third party claim arising out of the negligent or other tortious acts or omissions by the Subrecipient or its employees, subcontractors, or agents in connection with or related to the products or the Subrecipient's performance under this Agreement.

21. ROYALTY PAYMENTS TO THE COMMISSION

[Reserved]

22. GENERAL PROVISIONS

a. Governing Law

This Agreement is governed by the laws of the State of California as to interpretation and performance.

b. Independent Capacity

In the performance of this Agreement, the Subrecipient and its agents, , any lower-tier subrecipients, contractors, vendors, and their respective employees will act in an independent capacity and not as officers, employees, or agents of the CEC or the State of California.

c. Assignment

This Agreement is not assignable or transferable by the Subrecipient either in whole or in part without the consent of the CEC in the form of an amendment.

d. Timeliness

Time is of the essence in this Agreement.

e. Severability

If any provision of this Agreement is unenforceable or held to be unenforceable, all other provisions of this Agreement will remain in full force and effect.

f. Waiver

No waiver of any breach of this Agreement constitutes waiver of any other breach. All rights and remedies in this Agreement will be taken and construed as cumulative, meaning in addition to every other right or remedy provided in the Agreement or by law.

g. Assurances

The CEC reserves the right to seek further written assurances from the Subrecipient and its team that the work under this Agreement will be performed in accordance with the terms of the Agreement.

h. Change in Business

1) The Subrecipient will promptly notify the Energy Commission of the occurrence of any of the following:

   a) A change of address.
   b) A change in business name or ownership.
   c) The existence of any litigation or other legal proceeding affecting the project or Agreement.
   d) The occurrence of any casualty or other loss to project personnel, equipment, or third parties.
   e) Receipt of notice of any claim or potential claim against the Subrecipient, any lower tier subrecipients, contractors, and vendors for patent, copyright, trademark, service mark, and/or trade secret infringement that could affect the CEC's rights.

2) The Subrecipient must provide the CAM with written notice of a planned change or reorganization of the type of business entity under which it does business. A change of business entity or name change requires an amendment assigning or novating the Agreement to the changed entity. If the CEC does not seek to amend this Agreement or enter into a new agreement with the changed or new entity for any reason (including that the CEC is not satisfied that the new entity can perform in the same manner as the Subrecipient), it may terminate this Agreement as provided in the "Termination" section.

i. Access to Sites and Records

CEC staff and representatives will have reasonable access to all project sites and to all records related to this Agreement.

j. Prior Dealings, Custom, or Trade Usage

These terms and conditions may not be modified or supplemented by prior dealings, custom, or trade usage.

k. Survival of Terms

Certain provisions will survive the completion or termination date of this Agreement for any reason. The provisions include but are not limited to:

- Legal Statements on Products (included in Section 5, "Products")
- Payment of Funds (Section 8)
- Recordkeeping, Cost Accounting, and Auditing (Section 11)
- Equipment (Section 14)
- Termination (Section 16)
- Indemnification (Section 17)
- Pre-Existing and Independently Funded Intellectual Property (Section 19)
- Intellectual Property (Section 20)
  Royalty Payments to the Commission (Section 21)
- California Taxpayer Access to Publicly Funded Research Act (Section 24)
- Receipt of Confidential Information and Personal Information (Section 26)
- Change in Business (see this section)
- Access to Sites and Records (see this section)
- Venue (see this section)
- CEC as Third-Party Beneficiary (see this section)

l. Venue

Any court action to enforce any part of this Agreement shall take place in Sacramento County.

m. CEC as Third-Party Beneficiary

The Subrecipient shall ensure that in all of its agreements with all lower tier subrecipients that the CEC is specifically named as a third-party beneficiary to the agreement. In addition, the term shall state the entity agrees that if the CEC brings a court action, the entity agrees to venue in Sacramento County.

23. CERTIFICATIONS AND COMPLIANCE

a. Federal, State, and Local Laws

The Subrecipient is responsible for obtaining all required permits and shall comply with all applicable federal, state, and local laws, codes, rules, and regulations for all work performed under the Agreement.

b. Nondiscrimination Statement of Compliance

During the performance of this Agreement, the Subrecipient, Subcontractors, any lower tier subrecipients, contractors, and vendors

shall not unlawfully discriminate, harass, or allow harassment against any employee or applicant for employment because of sex, sexual orientation, race, color, ancestry, religious creed, national origin, physical disability (including HIV and AIDS), mental disability, medical condition, age, marital status, or denial of family care leave. The Subrecipient and any lower tier subrecipients, contractors, and vendors will ensure that the evaluation and treatment of their employees and applicants for employment are free from such discrimination and harassment.

The Subrecipient and any lower tier subrecipients, contractors, and vendors shall comply with the provisions of the Fair Employment and Housing Act (Government Code Sections 12990 et seq.) and the applicable regulations promulgated thereunder (California Code of Regulations, Title 2, Section 11000 et seq.). The applicable regulations of the Fair Employment and Housing Commission implementing Government Code Section 12990 (a-f), set forth in Chapter 5 of Division 4.1 of Title 2 of the California Code of Regulations, are incorporated into this Agreement by reference and made a part of it as if set forth in full. The Subrecipient and any lower tier subrecipients, contractors, and vendors shall give written notice of their obligations under this section to labor organizations with which they have a collective bargaining or other Agreement.

The Subrecipient will include the nondiscrimination and compliance provisions of this section in all agreements with Subrecipients, that perform work under this Agreement.

c. Drug-Free Workplace Certification

By signing this Agreement, the Subrecipient certifies under penalty of perjury under the laws of the State of California that it will comply with the requirements of the Drug-Free Workplace Act of 1990 (Government Code Section 8350 et seq.).

In addition to any other rights and remedies available to the CEC, failure to comply with these requirements may result in suspension of payments under the Agreement or termination of the Agreement or both, and the Subrecipient may be ineligible for any future state awards if the CEC determines that any of the following has occurred: (1) the Subrecipient has made false certification, or (2) violates the certification by failing to carry out the requirements of the Act.

d. National Labor Relations Board Certification (Not applicable to public entities)

The Subrecipient, by signing this Agreement, swears under penalty of perjury that no more than one final unappealable finding of contempt of court by a federal court has been issued against the Subrecipient within the immediately preceding two-year period because of the Subrecipient's failure to comply with an order of a federal court that orders the Subrecipient to

comply with an order of the National Labor Relations Board.

e. Child Support Compliance Act (Applicable to California Employers)

For any agreement in excess of $100,000, the Subrecipient acknowledges that:

1) It recognizes the importance of child and family support obligations and shall fully comply with all applicable state and federal laws relating to child and family support enforcement, including but not limited to disclosure of information and compliance with earnings assignment orders, as provided in Chapter 8 (commencing with section 5200) of Part 5 of Division 9 of the Family Code; and

2) To the best of its knowledge is fully complying with the earnings assignment orders of all employees and is providing the names of all new employees to the New Hire Registry maintained by the California Employment Development Department.

f. Air or Water Pollution Violation

Under state laws, the Subrecipient shall not be:

1) In violation of any order or resolution not subject to review promulgated by the State Air Resources Board or an air pollution control district;

2) Subject to a cease-and-desist order not subject to review issued pursuant to Section 13301 of the Water Code for violation of waste discharge requirements or discharge prohibitions; or

3) Finally determined to be in violation of provisions of federal law relating to air or water pollution.

g. Americans With Disabilities Act

By signing this Agreement, the Subrecipient assures the State that it complies with the Americans with Disabilities Act (ADA) of 1990 (42 U.S.C. Section 12101, et seq.), which prohibits discrimination on the basis of disability, as well as applicable regulations and guidelines issued pursuant to the ADA.

24. CALIFORNIA TAXPAYER ACCESS TO PUBLICLY FUNDED RESEARCH ACT

a. As a condition to receiving funding under this Agreement, the Subrecipient agrees to fully comply with the California Taxpayer Access to Publicly Funded Research Act (California Government Code sections 13989 et seq., the “Act”) and provisions of this section, which apply to publications describing knowledge, an invention, or technology funded within the scope of this Agreement.

b. For purposes of complying with the Act and this section of the Agreement, the following definitions shall apply.

1) "Peer-Reviewed Manuscript" means a manuscript after it has been peer reviewed and in the form in which it has been accepted for publication in a scientific journal.
2) "Research Grant" in the Act and "this Agreement" in this section mean this Agreement.

3) "State Agency" in the Act means the Energy Commission.

c. The Subrecipient shall provide for free public access to any Peer-Reviewed Manuscript developed within the scope of this Agreement.

d. The Subrecipient shall ensure that any publishing or copyright agreements concerning Peer-Reviewed Manuscripts:

1) Fully comply with California Government Code section 13989.6;

2) Do not conflict with the Energy Commission's rights under this Agreement;

3) Secure for the Energy Commission the rights provided under this Agreement, including the rights to Intellectual Property as specified in Section 20; and

4) Recognize the free public access to the Peer-Reviewed Manuscript.

e. The Subrecipient shall report to the CEC the final disposition of any Peer-Reviewed Manuscript, including but not limited to if it was published; when it was published; where it was published; and, when the 12-month time period expires, where the Peer-Reviewed Manuscript will be available for open access.

f. Not later than 12 months after the official date of publication, or sooner if specified in the Schedule of Products, the Subrecipient shall make available to the CEC an electronic version of any Peer-Reviewed Manuscript that is developed within the scope of this Agreement.

g. The Subrecipient shall make publicly accessible an electronic version of any Peer-Reviewed Manuscript that is developed within the scope of this Agreement, not later than 12 months after the official date of publication, on a repository approved in writing by the CEC, including but not limited to the University of California's eScholarship Repository at the California Digital Library; the California State University's ScholarWorks at the Systemwide Digital Library; or PubMed Central. The Subrecipient shall notify the CEC when the Peer-Reviewed Manuscript is available on an CEC- approved repository.

h. If the Subrecipient is unable to ensure that its Peer-Reviewed Manuscript is accessible on an CEC-approved, publicly accessible repository, the Subrecipient may comply by providing the manuscript to the CEC not later than 12 months after the official date of publication.

i. For any publications other than a Peer-Reviewed Manuscript, (herein referred to as "Other Publications") including scientific meeting abstracts, developed within the scope of this Agreement, the Subrecipient shall:

1) Provide an electronic version of the Other Publications to the CEC not later than 12 months after the official date of publication.
2) Ensure that any publishing or copyright agreements concerning Other Publications:

a. Do not conflict with the CEC's rights under this Agreement.

b. Secure for the CEC the rights provided under this Agreement, including the rights to Intellectual Property as specified in Section 20.

j. The Act states that "Grantees are authorized to use grant money for publication costs, including fees charged by a publisher for color and page charges, or fees for digital distribution." Subrecipient agrees that for purposes of this Agreement, the Subrecipient is only authorized to use funds under this Agreement, including Matching funds, for these purposes **if the expenses are included in the Agreement's Budget and meet the other Agreement requirements for payment, including that the CEC will only reimburse the Subrecipient for expenditures incurred during the Agreement term. If these expenses are not included in the Budget, both parties must agree and amend the Budget to include such expenditures before Subrecipient is authorized to use Agreement funds, either reimbursable expenses or match, for these purposes.**

k. Should a conflict exist between the terms in this Section 24 and other terms of this Agreement, the terms in this section prevail.

25. COMMISSION REMEDIES FOR SUBRECIPIENT'S NON-COMPLIANCE

Without limiting any of its other rights and remedies, the CEC may, for Subrecipient's noncompliance of any Agreement requirement, withhold future payments, demand and be entitled to repayment of past reimbursements, or suspend or terminate this Agreement. The tasks in the Scope of Work are non-severable, and completion of all of them is material to this Agreement. Thus, the Commission, without limiting its other rights and remedies, is entitled to repayment of all funds paid to Subrecipient if the Subrecipient does not timely complete all tasks in the Scope of Work.

If over the course of performing under this Agreement, the CEC and the

Subrecipient agree that a change is warranted to the Scope of Work, the parties can amend this Agreement.

26. RECEIPT OF CONFIDENTIAL INFORMATION AND PERSONAL INFORMATION

a. For the purposes of this Section, "confidential information" refers to information the CEC has designated as confidential pursuant to Title 20 CCR Section 2505 et seq., information the CEC has otherwise deemed or stated to be confidential, and other information exempt from public disclosure under the provisions of the California Public Records Act or other applicable state or federal laws.

b. For the purposes of this Section, "personal information" refers to information that meets the definition of "personal information" in California Civil Code section 1798.3(a) or one of the data elements set forth in California Civil Code section 1798.29(g)(1) or (g)(2). **Personal information is a type of confidential information and is therefore subject to all requirements for confidential information provided in this Agreement and applicable law. However, there are additional requirements specific to personal information.**

c. For the purposes of this Section, "special terms for confidential information" refers to the CEC's special terms and conditions for the receipt of confidential information and personal information. The CEC's special terms for confidential information include, but are not limited to, having in place an Information Security Program Plan and obtaining nondisclosure agreements from all individuals who will be provided access to confidential information or personal information.

d. If the Subrecipient will receive confidential information or personal information from the CEC or a third-party for the performance of this Agreement, the Subrecipient must first agree to and comply with the CEC's special terms for confidential information.

e. If any other individual or entity participating in any way with this Agreement, including but not limited to subcontractors, subrecipients, vendors, and other project partners, will receive confidential information or personal information from the CEC or a third-party for the performance of this Agreement, that individual or entity must first agree to and comply with the CEC's special terms for confidential information. The Subrecipient must flow-down the CEC's special terms for confidential information into each subcontract, vendor agreement, or other project partner agreement that will be provided access to confidential information or personal information before the individual or entity has access to any such information. Subrecipient must also require all individuals and entities to flow-down this Section to any lower tier subcontractors, sub-subcontractors, vendors, project partners, and other individual or entity participating in any way with this Agreement that will be provided access to Confidential Information or Personal Information before the individual or entity has access to any such information.

f. If this Agreement does not include the CEC's special terms for confidential information and CEC determines the Subrecipient or any other individual

or entity participating in any way with this Agreement will receive confidential information or personal information from the CEC or a third-party for the performance of this Agreement, the CEC reserves the option to amend this Agreement to add its special terms for confidential information.

g. Except as provided in Title 20 CCR Sections 2506, 2507, and 2508, and the CEC's special terms for confidential information, Subrecipient or any other individual or entity participating in any way with this Agreement may not disclose any information provided to it by the CEC or a third party for the performance of this Agreement if the information has been designated as confidential or is the subject of a pending application for confidential designation.

27. DEFINITIONS

- ***Agreement*** means this grant agreement executed between the CEC and the Subrecipient.
- ***Agreement Term*** means the length of this Agreement, as specified on the Agreement signature page (form CEC-146).
- ***Budget Categories*** means the following categories in Exhibit B, Budget: Direct Labor, Fringe Benefits, Travel, Equipment, Materials and Miscellaneous, Subrecipients and Vendors, and Indirect Costs and Profit. Budget Category means one of these Budget Categories.
- ***CAM*** means Commission Agreement Manager.
- ***CEC*** means California Energy Commission.
- ***Data*** means any recorded information that relates to the project funded by the Agreement, whether created or collected before or after the Agreement's effective date.
- ***Effective Date*** means the date on which this Agreement is signed by the last party required to sign, provided that signature occurs after the Agreement has been approved by the CEC at a business meeting or by the Executive Director or his/her designee.
- ***Equipment*** means products, objects, machinery, apparatus, implements, or tools that are purchased or constructed with Energy Commission funds for the project, and that have a useful life of at least one year and an acquisition unit cost of at least $5,000. "Equipment" includes products, objects, machinery, apparatus, implements, or tools that are composed by over thirty percent (30%) of materials purchased for the project. For purposes of determining depreciated value of equipment used in the Agreement, the project will terminate at the end of the normal useful life of the equipment purchased and/or developed with CEC funds. The CEC

may determine the normal useful life of the equipment.

- ***Incurred Costs*** means an expense for which the Subrecipient has become liable (legally obligated) to pay.

- ***Intellectual Property*** means: (a) inventions, technologies, designs, drawings, data, software, formulas, compositions, processes, techniques, works of authorship, trademarks, service marks, and logos that are created, conceived, discovered, made, developed, altered, or reduced to practice with Agreement or match funds during or after the Agreement term; (b) any associated proprietary rights to these items, such as patent and copyright; and (c) any upgrades or revisions to these items.

  "Works of authorship" does not include written products created for Agreement reporting and management purposes, such as reports, summaries, lists, letters, agendas, schedules, and invoices.

- ***Invention*** means intellectual property that is patentable.

- ***Match Funds*** means cash or in-kind (i.e., non-cash) contributions provided by the Subrecipient, Subcontractors, any lower-tiered level of Sub-Subcontractors, Vendors, or a third party for a project funded by the CEC. If this Agreement resulted from a solicitation, refer to the solicitation's discussion of match funding for guidelines specific to the project.

- ***Materials*** means the substances used to construct, or as part of, a finished object, commodity, device, article, or product and that does not meet the definition of Equipment.

- ***MTDC (Modified Total Direct Costs)*** means all direct salaries and wages, applicable fringe benefits, materials and supplies, services, travel, and up to the first $25,000 of which subaward (regardless of the period of performance of the subawards under the award). MTDC excludes equipment, capital expenditures, rental costs, tuition remission, scholarships and fellowships, and the portion of each subaward in excess of $25,000.

- ***Ownership*** means exclusive possession of all rights to property, including the right to use and transfer property.

- ***Paid Costs*** means an expense for which the Subrecipient has already made payment.

- ***Product*** means any tangible item specified for delivery to the CEC in the Scope of Work.

- ***Project*** means the entire effort undertaken and planned by the Subrecipient and consisting of the work funded by the CEC. The project may coincide with or extend beyond the Agreement term.

- ***Subrecipient*** means the entity that executed this Agreement with the CEC and subrecipient of CERRI funds.

- ***State*** means the state of California and all California state agencies within it, including but not limited to commissions, boards, offices, and departments.

- ***Subaward*** for the Subrecipient means all agreements it has with lower tier subrecipients.

- ***Subcontractor*** means a person or entity that receives grant funds directly from the Subrecipient and is entrusted by the Subrecipient to make decisions about how to conduct some of this Agreement's activities. A Subrecipients role involves discretion over grant activities and is not merely just selling goods or services.

- ***Sub-Subcontractor*** has the same meaning as a Subcontractor except that it receives grant funds from a Subcontractor or any lower tier level of a Sub-Subcontractor.

- ***Unrelated Company*** has the meaning set forth in section 7.g. of this Exhibit C.

- ***Vendor*** means a person or entity that sells goods or services to the Subrecipient, a Subcontractor, or any lower-tiered level of Sub-Subcontractor, in exchange for some of the grant funds, and does not make decisions about how to perform the grant's activities. The Vendor's role is ministerial and does not involve discretion over this Agreement's activities.

EXHIBIT Z

FEDERAL AWARD TERMS AND CONDITIONS

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Subpart A. Award Specific Provisions

1. **Purpose**

The purpose of this exhibit is to provide the federal terms and conditions for California Energy Commission's (CEC) Award to Subrecipient under this Agreement. This Award is made pursuant to the Section 40101 (d) Formula Grant or Community Energy Reliability and Resilience Investment program (Program) as authorized under Section 40101(d) of the Bipartisan Infrastructure Law.

2. **Summary of Award**

Federal Award Identification Information (2 CFR §200.332)	
Name of Federal awarding agency	U.S. Department of Energy or DOE
Name of Recipient /pass-through entity, and contact information for awarding official of the Recipient	California Energy Commission or CEC
Name of Subrecipient	
Subrecipient's unique entity identifier (DUNS)	
Federal award identification number (FAIN)	
Federal Award Date of award to the Recipient by the Federal agency	
Subaward period of performance start and end date	
Amount of Federal funds obligated by this action by the pass-through entity to the Subrecipient	
Total amount of Federal funds obligated to the Subrecipient by the pass-through entity including the current obligation	
Total amount of the Federal award committed to the Subrecipient by the pass-through entity	
Federal award description as required to be responsive to the Federal Funding Accountability and Transparency Act (FFATA)	
Assistance Listings number and Title; the pass-through entity must identify the dollar amount made available under each Federal award and the Assistance Listings Number at time of disbursement;	
Identification of whether the award is research and development (R&D)	
Indirect cost rate for Federal award (including if the application of the de minimis rate per §200.414 Indirect (F&A) costs)	[refer to Sub's grant application]

3. **Resolution of Conflicting terms**

In the event of any conflict in the terms of this Agreement, this Exhibit will take precedence.

4. **Documents Incorporated by Reference**

The following documents are hereby incorporated by reference:

a. Award Agreement between the U.S. Department of Energy (DOE) and CEC, Award No. DE-GD0000005 (DOE Award).

b. Public Law 117-58, Bipartisan Infrastructure Law (BIL).

c. Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, 2 CFR part 200 as amended by 2 CFR part 910, located at http://www.eCFR.gov.

d. The Funding Opportunity Announcement (FOA) for this Program, located at https://www.fedconnect.net/FedConnect/default.aspx?ReturnUrl=%2ffedconnect%2f%3fdoc%3dDE-FOA-0002736%26agency%3dDOE&doc=DE-FOA-0002736&agency=DOE.

e. The standard DOE financial assistance intellectual property provisions applicable to various types of recipients, located at: https://energy.gov/gc/standard-intellectual-property-ip-provisions-financial-assistance-awards.

f. The National Policy Assurances, located at: http://www.nsf.gov/awards/managing/rtc.jsp and https://www.energy.gov/management/articles/national-policy-assurances-be-incorporated-award-terms.

g. Research Terms and Conditions and the DOE Agency Specific Requirements at http://www.nsf.gov/bfa/dias/policy/rtc/index.jsp (if the Award is for research and the Award is to a university or non-profit).

h. The CEC Agency Specific Requirements at https://www.energy.ca.gov/media/9025.

5. **Funding Restrictions**

Funding is contingent upon the availability of funds appropriated by Congress for the purpose of this program and the availability of future-year budget authority.

6. **Flow Down Requirements**

a. Subrecipient must require inclusion in all lower tier subrecipient or subcontract agreements, all federal award terms and conditions in 2 CFR part 200 as amended by 2 CFR part 910 as set forth in 2 CFR 200.101 and ensure strict compliance.

b. Subrecipient must require inclusion in all lower tier subrecipient or subcontract agreements all applicable Intellectual Property provisions and National Policy Assurances incorporated by reference in Subpart A.3.

c. Subrecipient must require inclusion in all lower tier subrecipient or subcontract agreements, all other requirements as applicable in this Exhibit or elsewhere in the Agreement.

7. **Reporting Requirements**

a. The federal reporting requirements are described in the Federal Assistance Reporting

Checklist, Attachment 3 of the DOE Award.

b. CEC's noncompliance with reporting requirements may result in withholding of future payments, suspension, or termination of the Award, and withholding of future federal awards.

c. Subrecipient must assist CEC with meeting all federal reporting requirements by maintaining sufficient records to substantiate the required information and, upon request by CEC or DOE, provide information for reporting purposes within the timeframe requested. Failure to by Subrecipient to comply with this requirement is a material breach of this Agreement.

8. **Stewardship**

The DOE, National Nuclear Security Administration (NNSA) and the CEC will exercise normal stewardship in overseeing the project activities performed under this federal grant agreement. Stewardship Activities include, but are not limited to, conducting site visits; reviewing performance and financial reports; providing assistance and/or temporary intervention in unusual circumstances to correct deficiencies that develop during the project; assuring compliance with terms and conditions; and reviewing technical performance after project completion to ensure that the project objectives have been accomplished.

9. **Site Visits**

The CEC, DOE and NNSA's authorized representatives have the right to make site visits at reasonable times to review project accomplishments and management control systems and to provide technical assistance, if required. The Subrecipient must provide, and must require its lower tier subrecipients to provide, reasonable access to facilities, office space, resources, and assistance for the safety and convenience of the United States Government and CEC representatives in the performance of their duties. All site visits and evaluations must be performed in a manner that does not unduly interfere with or delay the work.

10. **Audits**

a. Subrecipient and its lower tier subrecipients, contractors, and subcontractors must provide any information, documents, site access, or other assistance requested by DOE or Federal auditing agencies (e.g., DOE Inspector General, Government Accountability Office) for the purpose of audits and investigations. Such assistance may include, but is not limited to, reasonable access to records of the Subrecipient and its lower tier subrecipients, contractors, and subcontractors relating to this Agreement.

b. Consistent with 2 CFR part 200 as amended by 2 CFR part 910, DOE may audit the financial records or administrative records of the Subrecipient and its lower tier subrecipients, contractors, and subcontractors relating to this Award at any time. Government-initiated audits are generally paid for by DOE.

c. DOE may conduct a final audit at the end of the project period (or the termination of the Award, if applicable). Upon completion of the audit, the Subrecipient and its lower tier subrecipients, contractors, and subcontractors are required to refund to DOE any payments for costs that were determined to be unallowable. If the audit has not been performed or completed prior to the closeout of the award, DOE retains the right to recover an appropriate amount after fully considering the recommendations on disallowed costs resulting from the final audit.

11. **Refund Obligation**

Subrecipient must refund any excess payments, received from CEC, including any interest.

12. **Foreign Travel**

Foreign travel and associated costs are not allowable under this Program.

13. **Program Income**

If the Subrecipient earns program income during the project period as a result of this Agreement, Subrecipient must add the program income to the funds committed to this Agreement and use it to further eligible project objectives.

14. **National Environmental Policy Act (NEPA)**

a. DOE's decision whether and how to distribute federal funds under this Award is subject to the National Environmental Policy Act (NEPA) (42 U.S.C. 4321, et seq.). NEPA requires federal agencies to integrate environmental values into their decision-making processes by considering the potential environmental impacts of their proposed actions. For additional background on NEPA, please see DOE's NEPA website, located at http://nepa.energy.gov/.

b. The Subrecipient will be required to submit an environmental questionnaire (NETL Form 451.1-1/3) for each of its proposed work locations. A NEPA representative will review these documents and any other pertinent information to determine the likely level of NEPA documentation required for qualified projects. Computer modeling, data analysis and classroom training are examples of actions typically covered by NEPA categorical exclusions (CX's). If any projects are likely to require an environmental assessment (EA) or environmental impact statement (EIS), the NEPA representative will provide further documentation.

c. While NEPA compliance is a federal agency responsibility and the ultimate decisions remain with the federal agency, the Subrecipient will be required to assist in the timely and effective completion of the NEPA process in the manner most pertinent to their proposed project. If CEC or DOE determines certain records must be prepared to complete the NEPA review process (e.g., biological evaluations or environmental assessments), the Subrecipient may be required to prepare the records and the costs to prepare the necessary records may be included as part of the project costs. As required, Subrecipient must provide to CEC, which will in turn provide to DOE, documentation necessary for NEPA compliance.

d. Should the Subrecipient elect to undertake activities prior to authorization from the DOE, the Subrecipient does so at risk and such costs may not be authorized and recognized as allowable cost.

15. **Historic Preservation**

[Reserved for now – delete if not needed]

16. **Intellectual Property**

a. Intellectual property rights are subject to 2 CFR 200.315 (e.g. institution of higher education or nonprofit organizations) or 2 CFR 910.362 (e.g., for-profit).

b. Rights in Technical Data: Normally, the government has unlimited rights in technical data created under a DOE agreement. Delivery or third-party licensing of proprietary software or data developed solely at private expense will not normally be required except as specifically negotiated in a particular agreement to satisfy DOE's own needs or to ensure the commercialization of technology developed under a DOE agreement.

17. **Post-Award Due Diligence Review**

During the period of performance, DOE may conduct ongoing due diligence reviews, through United States Government resources, to identify potential risks of undue foreign influence. In the event a risk is identified, DOE may require risk mitigation measures, including but not limited to, requiring an individual or entity not participate in the Award. As part of the research, technology, and economic security risk review, DOE may contact the Subrecipient project team members, directly or through the CEC, for additional information to inform the review.

18. **Construction**

The Subrecipient must obtain written authorization from CEC and the DOE Contracting Officer before incurring any major construction costs.

19. **Construction Signage**

The Subrecipient is encouraged to display DOE Investing in America signage during and after construction. Guidance can be found at: https://www.energy.gov/design Proposed signage costs that meet these specifications are an allowable cost and may be included in the proposed project budget.

20. **Davis-Bacon Act Requirements**

a. This Agreement is funded under Division D of the Bipartisan Infrastructure Law (BIL). All laborers and mechanics employed by the Subrecipient, its lower tier subrecipients, contractors or subcontractors in the performance of construction, alteration, or repair work in excess of $2,000 on a project assisted in whole or in part by funds made available under this Award shall be paid wages at rates not less than those prevailing on similar projects in the locality, as determined by the Secretary of Labor in accordance with Subchapter IV of Chapter 31 of Title 40, United States Code commonly referred to as the “Davis-Bacon Act” and its implementing regulations in 29 CFR parts 1, 3, and 5 (collectively the “Davis-Bacon Act Requirements”).

b. The Subrecipient shall provide written acknowledgment and confirmation of compliance with the Davis-Bacon Act Requirements, which include but are not limited to:

i. Ensuring that laborers and mechanics on BIL funded/assisted projects are paid at least the prevailing wage for their work classification on applicable projects.

ii. Ensuring that laborers and mechanics on BIL funded/assisted projects are paid on a weekly basis.

iii. Ensuring that the applicable wage determination(s) for construction work performed by laborers and mechanics employed by the lower tier subrecipients, contractors, or subcontractors are identified and obtained from the database at www.sam.gov, by 1) selecting “Wage Determinations,” then, 2) selecting “Public Buildings and Public Works,” then, 3) filtering search results by State (selecting the appropriate state from the drop-down menus), and by County or Independent City (selecting the appropriate County/Independent City from the drop-down menu) in which the work will take place, then, 4) selecting the appropriate construction type (e.g., Building, Residential, Heavy, or Highway). The appropriate wage determination number hyperlink should be selected from the result. If the wage determination which opens lists a “Last Revised Date” after the date of the contract award/start of construction, then scroll to the bottom of the document, and under History, click on the wage determination with the date closest to, but still before the date of contract award/start of construction.

iv. Ensuring that applicable wage determination(s) are uploaded to LCPtracker (see below section on LCPtracker).

v. Ensuring that the applicable wage determination(s) and the required contract provisions per 29 CFR 5.5 are flowed down to and incorporated into any applicable lower tier contracts/subcontracts or lower tier subrecipient awards.

vi. Preserving a copy of the applicable wage determination(s) identified and obtained from www.sam.gov, for a period of 3 years after the construction, alteration or repair work herein is completed.

vii. Maintaining responsibility for compliance by any lower-tier subcontractors or subrecipients subject to the Davis-Bacon Act Requirements.

viii. Receiving and reviewing certified weekly payrolls submitted by all lower tier subcontractors and lower tier subrecipients for accuracy as needed and identifying potential compliance issues.

ix. Maintaining original certified weekly payrolls for 3 years after the completion of the project and making those payrolls available to the CEC, the DOE or the Department of Labor upon request.

x. Conducting site-visit interviews with employees as needed to provide reasonable assurance of compliance with lower tier subcontractors and lower tier subrecipients.

xi. Cooperating with authorized representatives of the CEC, the DOE or Department of Labor in the inspection of DBA-related records, on-site interviews of laborers and mechanics, and other reasonable requests related to a DBA investigation.

xii. Posting in a prominent and accessible place the applicable wage determination(s) and Department of Labor Publication: WH-1321, Notice to Employees Working on Federal or Federally Assisted Construction Projects.

xiii. Notifying the CEC CAM, who will in turn notify the DOE Contracting Officer, of Davis-Bacon Act Requirement issues, including complaints, violations (as defined in 29 CFR 5.7), disputes (pursuant to 29 CFR parts 4, 6, and 8 and as defined in FAR 52.222-14), disputed DBA-related determinations, Department of Labor investigations, or legal/judicial proceedings related to the Davis-Bacon Act Requirements under this Agreement, lower tier subcontract, or lower tier subrecipient award.

xiv. Preparing and submitting to the CEC CAM, who will in turn submit to the DOE Contracting Officer, the Semi-Annual Labor Enforcement Report, by April 21 and October 21 of each year, in accordance with the reporting instructions in Attachment 2, Federal Assistance Reporting Checklist.

xv. Maintain competency in complying with Davis-Bacon Act Requirements. The DOE Contracting Officer, directly or through the CEC, will notify the Subrecipient of any DOE-sponsored Davis-Bacon Act compliance trainings. The Department of Labor offers free Prevailing Wage Seminars several times a year that meet this requirement, at https://www.dol.gov/agencies/whd/government-contracts/construction/seminars/events.

c. To avoid voluminous attachments under this award, all applicable wage determination(s) included in the www.sam.gov database and uploaded to LCPtracker are incorporated by reference herein as if set forth and attached in full. The applicable wage determination(s) are effective herein even if they have not been attached to the lower tier contract/subcontract(s) or lower tier subrecipient awards thereunder or have not been correctly identified and obtained from www.sam.gov and/or uploaded to LCPtracker.

d. The Department of Energy has contracted with LCPtracker, a third-party DBA electronic payroll compliance software application. A waiver for the use of LCPtracker may be granted to a particular lower tier contractor or lower tier subcontractor if they are unable or limited in their ability to use or access the software.

e. Davis Bacon Act Electronic Certified Payroll Submission Waiver - A waiver must be granted before the start of work subject to Davis-Bacon Act requirements (e.g., construction, alteration, or repair work). The Subrecipient does not have the right to appeal DOE's decision concerning a waiver request.

f. For additional guidance on how to comply with the Davis-Bacon provisions and clauses, see https://www.dol.gov/agencies/whd/government-contracts/construction and https://www.dol.gov/agencies/whd/government-contracts/protections-for-workers-in-construction.

21. **Buy America Requirement for Infrastructure Projects**

a. Definitions. For purposes of the Buy America requirements, the following definitions apply:

i. *Components* See 2 CFR 184.3 "Definitions.''.

ii. *Construction Materials* See 2 CFR 184.3 "Definitions."

iii. *Buy America Preference, Buy America Requirement, or domestic content procurement preference* means a requirement that no amount of funds made available through a program for federal financial assistance may be obligated for an infrastructure project unless—

1. all iron and steel used in the project are produced in the United States;
2. the manufactured products used in the project are produced in the United States; or
3. the construction materials used in the project are produced in the United States.

iv. *Infrastructure* See 2 CFR 184.4 (c) and (d).
v. *Infrastructure Project* See 2 CFR 184.3 "Definitions."

vii. *Manufactured Products* See 2 CFR 184.3 "Definitions."

viii. *Predominantly of iron or steel* See 2 CFR 184.3 "Definitions."

vi. *Public*- The Buy America Requirement does not apply to non-public infrastructure. For purposes of this guidance,

1. infrastructure should be considered "public" if it is: (1) publicly owned or (2) privately owned but utilized
2. primarily for a public purpose. Infrastructure should be considered to be "utilized primarily for a public purpose"
3. if it is privately operated on behalf of the public or is a place of public accommodation.

b. Buy America Requirement for Infrastructure Projects (Buy America Requirement)

In accordance with section 70914 of the BIL, none of the project funds (includes federal share and Subrecipient cost share) may be used for a project for infrastructure unless:

i. All iron and steel used in the project are produced in the United States—this means all manufacturing processes, from the initial melting stage through the application of coatings, occurred in the United States;

ii. All manufactured products used in the project are produced in the United States—this means the manufactured product was manufactured in the United States; and the cost of the components of the manufactured product that are mined, produced, or manufactured in the United States is greater than 55 percent of the total cost of all components of the manufactured product, unless another standard for determining the minimum amount of domestic content of the manufactured product has been established under applicable law or regulation. See 2 CFR 184.5 for determining the cost of components for manufactured products; and

iii. All construction materials are manufactured in the United States—this means that all manufacturing processes for the construction material occurred in the United States. See 2 CFR 184.6 for construction material standards.

The Buy America Requirement only those applies to articles, materials, and supplies that are consumed in, incorporated into, or permanently affixed to the infrastructure in the project. As such, it does not apply to tools, equipment, and supplies, such as temporary scaffolding, brought into the construction site and removed at or before the completion of the infrastructure project. Nor does a Buy America Requirement apply to equipment and furnishings, such as movable chairs, desks, and portable computer equipment, that are used at or within the finished infrastructure project but are not an integral part of the structure or permanently affixed to the infrastructure project.

The Buy America Requirement only applies to an article, material, or supply classified into one of the following categories* based on its status at the time it is brought to the work site for incorporation into an infrastructure project:

(i) Iron or steel products;
(ii) Manufactured products; or
(iii) Construction materials;

The Buy America Requirement only applies to the iron or steel products, manufactured products, and construction materials used for the construction, alteration, maintenance, or repair of public infrastructure in the United States when those items are consumed in, incorporated into, or permanently affixed to the infrastructure. An article, material, or supply incorporated into an infrastructure project should not be considered to fall into multiple categories, but rather must meet the Buy America Preference Requirement for only the single category in which it is classified.

All iron and steel, manufactured products, and construction materials used in the infrastructure project must be produced in the United States.

* Section 70917(c) of the BABA states that “construction materials” do not include cement and cementitious materials; aggregates such as stone, sand, or gravel; or aggregate binding agents or additives. Section 70917(c) materials are excluded from Construction materials. Asphalt concrete pavement mixes are typically composed of asphalt cement (a binding agent) and aggregates such as stone, sand, and gravel. Accordingly, asphalt is also excluded from the definition of Construction materials.

Section 70917(c) materials, on their own, are not manufactured products. Further, Section 70917(c) materials should not be considered manufactured products when they are used at or combined proximate to the work site—such as is the case with wet concrete or hot mix asphalt brought to the work site for incorporation. However, when certain Section 70917(c) materials (such as stone, sand, and gravel) are used to produce a manufactured product, such as is precast concrete processed into a specific shape or form, and is in such state when brought to the work site, then that product is subject to the BABA requirements.
Further clarification is provided in 2 CFR 184 on the circumstances under which a determination is made that Section 70917(c) materials should be treated as components of a manufactured product. That determination is based on consideration of: (i) the revised definition of the "manufactured products" at 2 CFR 184.3; (ii) a new definition of "section 70917(c) materials" at 2 CFR 184.3; (iii) new instructions at 2 CFR 184.4(e) on how and when to categorize articles, materials, and supplies; and (iv) new instructions at 2 CFR 184.4(f) on how to apply the Buy America preference by category.

The Subrecipient is responsible for administering its Award in accordance with the terms and conditions, including the Buy America Requirement. The Subrecipient must ensure that the Buy America Requirement flows down to all lower tier subawards and that the lower tier subrecipients, contractors, and subcontractors comply with the Buy America Requirement. The Buy America Requirement term and condition must be included all lower tier subawards, contracts, subcontracts, and purchase orders for work performed under the infrastructure project.

c. Certification of Compliance

The Subrecipient must certify or provide equivalent documentation for proof of compliance that a good faith effort was made to solicit bids for domestic products used in the infrastructure project under this Award.

The Subrecipient must also maintain certifications or equivalent documentation for proof of compliance that those articles, materials, and supplies that are consumed in, incorporated into, affixed to, or otherwise used in the infrastructure project, not covered by a waiver or exemption provided in 2 CFR 184.8, are produced in the United States. The certification or proof of compliance must be provided by the suppliers or manufacturers of the iron, steel, manufactured products and construction materials and flow up from all lower tier subrecipients, contractors, subcontractors and vendors to the Subrecipient. The Subrecipient must keep these certifications with the award/project files and be able to produce them upon request from CEC, DOE, auditors or Office of Inspector General.

d. Flow down

These requirements must flow down to all lower tier subrecipients, contractors, and subcontractors, and purchase orders for work performed under the proposed project. Based on guidance from OMB Memorandum M-24-02, the Buy America requirements of the BIL do not apply to DOE projects in which the prime recipient is a for-profit entity; the requirements only apply to projects whose prime recipient is a State, local government, Indian tribe, Institution of Higher Education, or nonprofit organization.

For additional information related to the implementation of these Buy America requirements, please see OMB Memorandum M-24-02, dated October 25, 2023: https://www.whitehouse.gov/wp-content/uploads/2023/10/M-24-02-Buy-America-Implementation-Guidance-Update.pdf.

e. Waivers

In limited circumstances, DOE may waive the application of the Buy America requirements where DOE determines that:

i. Public Interest - Applying the Buy America Requirement would be inconsistent with the public interest;

ii. Non-Availability - The types of iron, steel, manufactured products, or construction materials are not produced in the United States in sufficient and reasonably available quantities or of a satisfactory quality; or

iii. Unreasonable Cost - The inclusion of iron, steel, manufactured products, or construction materials produced in the United States will increase the cost of the overall project by more than 25 percent.

Requests to waive the Buy America Requirement must include the following:

- Waiver type (Public Interest, Nonavailability, or Unreasonable Cost);
- Award information (Federal Award Identification Number, Assistance Listing number);
- A detailed justification for the use of "non-domestic" iron, steel, manufactured products, or construction materials to include an explanation as to how the non-domestic item(s) is/are essential to the project;
- A certification that the Subrecipient made a good faith effort to solicit bids for domestic products supported by terms included in requests for proposals, contracts, and non-proprietary communications with potential suppliers;
- Subrecipient name and Unique Entity Identifier (UEI)
- Total estimated project cost, with estimated Federal share and Subrecipient cost share breakdowns;
- Total estimated infrastructure costs, with estimated Federal share and Subrecipient and cost-share breakdowns;
- A brief project description, its location (to the extent known) and the specific infrastructure involved;
- List and description of iron or steel item(s), manufactured goods, and/or construction material(s) the Subrecipient seeks to waive from the Buy America Requirement, including name, cost, quantity(ies), country(ies) of origin (if known), and relevant Product Services Code (PSC) and North America Industry Classification System (NAICS) codes for each;
- Waiver justification statement—based on one of the applicable justifications outlined above—as to why the items in question cannot be procured domestically, including the due diligence performed (e.g., market research, industry outreach, cost analysis, cost benefit analysis) by the Subrecipient to attempt to avoid the need for a waiver. This justification may cite, if applicable, the absence of any Buy America-compliant bids received for domestic products in response to a solicitation; A description of the market research conducted that includes who conducted the market research, when it was conducted, sources that were used, and the methods used to conduct the research; and
- Anticipated impact to the project if no waiver is issued.

How to submit a waiver:

Requests to waive the application of the Buy America Requirement must be submitted in writing to the CEC CAM, who will in turn submit it to DOE Contracting Officer.

DOE may require additional information before considering the waiver request. Waiver requests are subject to public comment periods of no less than 15 days and must be reviewed by the Made in America Office. There may be instances where an award qualifies, in whole or

in part, for an existing waiver described at https://www.energy.gov/management/build-america-buy-america.

DOE may reject or grant waivers in whole or in part depending on its review, analysis, and/or feedback from OMB or the public. The DOE's final determination regarding approval or rejection of the waiver request may not be appealed. Waiver requests may take up to 90 calendar days to process.

The Subrecipient does not have the right to appeal DOE's decision concerning a waiver request.

22. **Performance of Work in United States**

a. All work performed under this Award must be performed in the United States. Subrecipient must flow down these requirements to all lower tier subrecipients.

b. If the Subrecipient fails to comply with the Performance of Work in the United States requirement, CEC and/or DOE may deny reimbursement for the work conducted outside the United States and such costs may not be recognized as allowable cost share. The Subrecipient is responsible should any work under this Award be performed outside the United States, absent a waiver, regardless of whether the work is performed by the Subrecipient, or its lower tier subrecipients, contractors, vendors, or other project partners.

c. In limited circumstances where it is in the interest of the project to perform a portion of the work outside the United States, the Subrecipient must submit a written foreign work waiver request to the CEC, which will in turn submit it to the DOE. Appendix B to the FOA lists the necessary information that must be included in a foreign work waiver request. The Subrecipient must demonstrate to the satisfaction of DOE that a waiver would further the purposes of the project and is in the economic interests of the United States. DOE may require additional information before considering a waiver request. A foreign work waiver applicant does not have the right to appeal the DOE's decision concerning a waiver request.

23. **Foreign National Participation**

a. Subrecipient and project participants, including any of lower tier subrecipients and contractors, who anticipate involving foreign nationals in the performance of this Agreement, will be required to provide CEC, which will in turn provide DOE, with specific information about each foreign national to satisfy requirements for foreign national participation and access approvals. The volume and type of information required may depend on various factors associated with the DOE Award.

b. Approval for foreign nationals in Principal Investigator/Co-Principal Investigator roles, from countries of risk (i.e., China, Iran, North Korea, and Russia), and from countries identified on the U.S. Department of State's list of State Sponsors of Terrorism (https://www.state.gov/state-sponsors-of-terrorism/) must be obtained from DOE before they can participate in the performance of any work under this Agreement.

c. A "foreign national" is defined as a person without U.S. citizenship or nationality (may include a stateless person). DOE may elect to deny a foreign national's participation in the award. Likewise, DOE may elect to deny a foreign national's access to DOE's sites, information, technologies, equipment, programs, or personnel. DOE's determination to deny participation or access is not appealable.

24. **Foreign Collaboration**

a. Consideration of new collaborations with foreign organizations and governments. The Subrecipient must provide CEC and DOE with advanced written notification of any potential collaboration with foreign entities, organizations or governments in connection with its DOE-funded award scope. The Subrecipient must await further guidance from CEC and DOE prior to contacting the proposed foreign entity, organization or government regarding the potential collaboration or negotiating the terms of any potential agreement.

b. Existing collaborations with foreign entities, organizations and governments. The Subrecipient must provide CEC and DOE with a written list of all existing foreign collaborations in which has entered in connection with its DOE-funded award scope.

c. Description of collaborations that should be reported: In general, a collaboration will involve some provision of a thing of value to, or from, the Subrecipient. A thing of value includes but may not be limited to all resources made available to, or from, the Subrecipient in support of and/or related to the Award, regardless of whether or not they have monetary value. Things of value also may include in-kind contributions (such as office/laboratory space, data, equipment, supplies, employees, students). In-kind contributions not intended for direct use on the Award but resulting in provision of a thing of value from or to the Award must also be reported. Collaborations do not include routine workshops, conferences, use of the Subrecipient's services and facilities by foreign investigators resulting from its standard published process for evaluating requests for access, or the routine use of foreign facilities by awardee staff in accordance with the Subrecipient's standard policies and procedures.

25. **Foreign Government-Sponsored Talent Recruitment Programs Prohibition**

a. Persons participating in a *Foreign Government-Sponsored Talent Recruitment Program of a Foreign Country of Risk* are prohibited from participating in projects selected for federal funding under this Program. The Subrecipient must exercise ongoing due diligence to reasonably ensure that no individuals participating in this DOE funded project are participating in a *Foreign Government-Sponsored Talent Recruitment Program of a Foreign Country of Risk*. Consequences for violations of this prohibition will be determined according to applicable law, regulations, and policy. Further, the Subrecipient must notify the CEC, which will in turn notify the DOE, within five (5) business days upon learning that an owner of the Subrecipient or its lower tier subrecipients or individual on the project team is or is believed to be participating in a *Foreign Government-Sponsored Talent Recruitment Program of a Foreign Country of Risk*. DOE may modify and add requirements related to this prohibition to the extent required by law.

b. Definitions

i. Foreign Government-Sponsored Talent Recruitment Program. An effort directly or indirectly organized, managed, or funded by a foreign government, or a foreign government instrumentality or entity, to recruit science and technology professionals or students (regardless of citizenship or national origin, or whether having a full-time or part-time position). Some foreign government-sponsored talent recruitment programs operate with the intent to import or otherwise acquire from abroad, sometimes through illicit means, proprietary technology or software, unpublished data and methods, and intellectual property to further the military modernization goals and/or economic goals of a foreign government. Many, but not all, programs aim to incentivize the targeted individual to relocate physically to the foreign state for the above purpose. Some programs allow for or encourage continued employment at U.S. research facilities or receipt of Federal research funds while concurrently working at and/or receiving compensation from a foreign institution, and some direct participants not to disclose their participation to U.S. entities. Compensation could take many forms including cash, research funding, complimentary foreign travel, honorific titles, career advancement opportunities, promised future compensation, or other types of remuneration or consideration, including in-kind compensation.

ii. Foreign Country of Risk. DOE has designated the following countries as foreign countries of risk: Iran, North Korea, Russia, and China. This list is subject to change.

26. **Transparency of Foreign Connections**

During the term of the Award, the Subrecipient must notify the CEC CAM, who will in turn notify the DOE Contracting Officer, within fifteen (15) business days of learning of the following circumstances in relation to the Subrecipient and its lower tier subrecipients:

a. Any current or pending subsidiary, foreign business entity, or offshore entity that is based in or funded byany foreign country of risk or foreign entity based in a country of risk;

b. Any current or pending contractual or financial obligation or other agreement specific to a business arrangement, or joint venture-like arrangement with an entity owned by a country of risk or foreign entity based in a country of risk;

c. Any current or pending change in ownership structure of the Subrecipient or its lower tier subrecipients that increases foreign ownership related to a country of risk. Each notification shall be accompanied by a complete and up-to-date capitalization table showing all equity interests held including limited liability company (LLC) and partnership interests, as well as derivative securities. Include both the number of shares issued to each equity holder, as well as the percentage of that series and of all equity on fully diluted basis. For each equity holder, provide the place of incorporation and the principal place of business, as applicable. If the equity holder is a natural person, identify the citizenship(s);

d. Any current or pending venture capital or institutional investment by an entity that has a general partner or individual holding a leadership role in such entity who has a foreign affiliation with any foreign country of risk;

e. Any current or pending technology licensing or intellectual property sales to a foreign country of risk; and

f. . Any changes to the Subrecipient or its lower tier subrecipients' board of directors, including additions to the number of directors, the identity of new directors, as well as each new director's citizenship, shareholder affiliation (if applicable); each notification shall include a complete up-to-date list of all directors (and board observers), including their full name, citizenship and shareholder affiliation, date of appointment, duration of term, as well as a description of observer rights as applicable.

g. Any proposed changes to the equipment used on the project that would result in:
   a. Equipment originally made or manufactured in a foreign country of risk (including relabeled or rebranded equipment).
   b. Coded equipment where the source code is written in a foreign country of risk.
   c. Equipment from a foreign country of risk that will be connected to the internet or other remote communication system.
   d. Any companies from a foreign country of risk that will have physical or remote access to any part of the equipment used on the project after delivery.

Should DOE determine the connection poses a risk to economic or national security, DOE will require measures to mitigate or eliminate the risk.

DOE has designated the following countries as foreign countries of risk: Iran, North Korea, Russia, and China. This list is subject to change.

Recognizing the disclosures may contain business confidential information, the Subrecipient and its lower

tier subrecipients may submit their disclosures directly to DOE.

27. **Cost Match**

    a. "Cost Matching" for the non-federal share is calculated as a percentage of the Federal funds only, rather than the Total Project Cost. The Total Project Cost is the sum of the United States Government share and Subrecipient match. The Subrecipient's cost match must come from non-Federal sources unless otherwise allowed by law.

    b. The required match for CEC's federal allocation is 15 percent. In addition, the Subrecipient as an eligible entity performing resilience projects is required to provide a 100 percent cost match, unless the eligible entity sells not more than 4,000,000 megawatt hours of electricity per year, then the eligible entity is required to provide a one-third cost match.

    c. By accepting federal funds under this Agreement, the Subrecipient is liable for the cost match percentage of total expenditures incurred, even if the project is terminated early or is not funded to its completion.

    d. If the Subrecipient discovers that it may be unable to provide the required cost matching under this Agreement, the Subrecipient should immediately provide written notification to the CEC CAM, who will in turn notify DOE Award Administrator, indicating whether the Subrecipient will continue or phase out the project. If the Subrecipient plans to continue the project, the notification must describe how replacement cost matching will be secured.

    e. The Subrecipient must maintain records of all project costs that it claims as cost match, including in-kind costs, as well as records of costs to be paid by CEC or DOE/NNSA. Such records are subject to audit.

    f. Failure to provide the cost matching required by this term may result in the subsequent recovery by CEC or DOE of some or all the funds provided under the Award.

28. **Revision of Budget and Program Plans**

    Any revisions to the budget or program plans for this Award must comply with 2 CFR 200.308.

29. **Continued Use of Real Property and Equipment**

    a. Real property and equipment purchased with project funds (federal share and Subrecipient cost share) under this Agreement are subject to the requirements at 2 CFR 200.311, 200.313, and 200.316 (non-Federal entities, except for-profit entities) and 2 CFR 910.360 (for-profit entities). The Subrecipient may continue to use the real property and equipment after the conclusion of the award period of performance so long as the Subrecipient:

        i. Continues to use the property for the authorized project purposes;

        ii. Complies with the applicable reporting requirements and regulatory property standards;

        iii. As applicable to for-profit entities, UCC filing statements are maintained; and

        iv. Submits a written Request for Continued Use to CEC CAM, who will in turn submit it to DOE for authorization, which is approved by the DOE Contracting Officer.

    b. The Subrecipient must request authorization from the DOE Contracting Officer, through the CEC CAM, to continue to use the property for the authorized project purposes beyond the

Award period of performance ("Request for Continued Use"). The Subrecipient's written Request for Continued Use must identify the property and include: a summary of how the property will be used (must align with the authorized project purposes); a proposed use period (e.g., perpetuity, until fully depreciated, or a calendar date where the Subrecipient expects to submit disposition instructions); acknowledgement that the Subrecipient shall not sell or encumber the property or permit any encumbrance without prior written DOE approval; current fair market value of the property; and an Estimated Useful Life or depreciation schedule for equipment.

c. When the property is no longer needed for authorized project purposes, the Subrecipient must request disposition instructions from DOE. For-profit entity disposition requirements are set forth at 2 CFR 910.360. Property disposition requirements for other non-federal entities are set forth in 2 CFR 200.310-200.316.

30. **Interim Conflict of Interest Policy for Financial Assistance**

a. The DOE interim Conflict of Interest Policy for Financial Assistance (COI Policy) can be found at https://www.energy.gov/management/department-energy-interim-conflict-interest-policy-requirements-financial-assistance. This policy is applicable to all non-Federal entities applying for, or that receive, DOE funding by means of a financial assistance award (e.g., a grant, cooperative agreement, or technology investment agreement) and, through the implementation of this policy by the entity, to each Investigator who is planning to participate in, or is participating in, the project funded wholly or in part under this Award. The term "Investigator" means the Principal Investigator and any other person, regardless of title or position, who is responsible for the purpose, design, conduct, or reporting of a project funded by DOE or proposed for funding by DOE.

b. Subrecipient must flow down the requirements of the interim COI Policy to any lower tier subrecipient non-Federal entities, with the exception of DOE National Laboratories.

c. Further, the Subrecipient must identify all financial conflicts of interests (FCOI), i.e., managed and unmanaged/ unmanageable, in its initial and ongoing FCOI reports. It is understood that non-Federal entities and individuals receiving DOE financial assistance awards will need sufficient time to come into full compliance with DOE's interim COI Policy. To provide some flexibility, DOE allows for a staggered implementation. **Specifically, prior to award, the Subrecipient selected for award negotiations must: ensure all Investigators on this Award complete their significant financial disclosures; review the disclosures; determine whether a FCOI exists; develop and implement a management plan for FCOIs; and provide CEC, which will in turn provide DOE, with an initial FCOI report that includes all FCOIs (i.e., managed and unmanaged/ unmanageable)**. The Subrecipient will have 180 days from the date of the award to come into full compliance with the other requirements set forth in DOE's interim COI Policy. **Prior to award, the Subrecipient must certify that it is, or will be within 180 days of the award, compliant with all requirements in the COI Policy.**

31. **Organizational Conflict of Interest**

a. Organizational conflicts of interest are those where, because of relationships with a parent company, affiliate, or subsidiary organization, the Subrecipient is unable or appears to be unable to be impartial in conducting procurement action involving a related organization (2 CFR 200.318(c)(2)).

b. The Subrecipient must disclose in writing any potential or actual organizational conflict of interest to CEC, which will in turn submit disclose to the DOE Contracting Officer. The Subrecipient must provide the disclosure prior to engaging in a procurement or transaction

using project funds with a parent, affiliate, or subsidiary organization that is not a state, local government, or Indian Tribe. For a list of the information that must be included the disclosure, see Section VI. of the DOE interim Conflict of Interest Policy for Financial Assistance at https://www.energy.gov/management/department-energy-interim-conflict-interest-policy-requirements-financial-assistance.

c. If the effects of the potential or actual organizational conflict of interest cannot be avoided, neutralized, or mitigated, the Subrecipient must procure goods and services from other sources when using project funds.

d. The Subrecipient must flow down the requirements of the interim COI Policy to any lower tier subrecipient non-Federal entities, with the exception of DOE National Laboratories. The Subrecipient is responsible for ensuring lower tier subrecipient compliance with this term.

e. If the Subrecipient has a parent, affiliate, or subsidiary organization that is not a state, local government, or Indian Tribe, the Subrecipient must maintain written standards of conduct covering organizational conflicts of interest.

32. **Publication of Information on the Internet**

[Reserved and waiting for further requirements from DOE]

33. **Requirement to Report Potentially Duplicative Funding**

If the Subrecipient has or receives any other award of federal funds for activities that potentially overlap with the activities funded under this Agreement, the Subrecipient must promptly notify CEC in writing, which will in turn notify DOE, of the potential overlap and state whether project funds (i.e., Subrecipient cost share and federal funds) from any of those other federal awards have been, are being, or are to be used (in whole or in part) for one or more of the identical cost items under this Agreement. If there are identical cost items, the Subrecipient must promptly notify the CEC Commission Agreement Manager (CAM) in writing, who will in turn notify the DOE Contracting Officer of the potential duplication and eliminate any inappropriate duplication of funding.

34. **Flood Resilience**

Subrecipient must indicate whether its project location(s) is within a floodplain, how the floodplain was defined, and how future flooding will factor into the project's design. The base floodplain used for planning has been the 100-year floodplain, that is, a floodplain with a 1.0 percent chance of flooding in any given year. As directed by Executive Order 13690, Establishing a Federal Flood Risk Management Standard and a Process for Further Soliciting and Considering Stakeholder Input (2015), Federal agencies, including DOE, continue to avoid development in a floodplain to the extent possible. When doing so is not possible, Federal agencies are directed to "expand management from the current base flood level to a higher vertical elevation and corresponding horizontal floodplain to address current and future flood risk and ensure that projects funded with taxpayer dollars last as long as intended." The higher flood elevation is based on one of three approaches: climate-informed science (preferred), freeboard value, or 0.2 percent annual flood change (500-year floodplain). EO 13690 and related information is available at https://www.energy.gov/nepa/articles/eo-13690-establishing-federal-flood-risk-management standard-and-process-further.

35. **Indemnity**

a. The CEC shall indemnify the United States Government and its officers, agents, or employees for any and all liability, including litigation expenses and attorneys' fees, arising from suits,

actions, or claims of any character for death, bodily injury, or loss of or damage to property or to the environment, resulting from the project, except to the extent that such liability results from the direct fault or negligence of United States Government officers, agents or employees, or to the extent such liability may be covered by applicable allowable costs provisions.

b. The Subrecipient shall indemnify the CEC and its officers, agents, or employees for any and all liability, including litigation expenses and attorneys' fees, arising from suits, actions, or claims of any character for death, bodily injury, or loss of or damage to property or to the environment, resulting from the project, except to the extent that such liability results from the direct fault or negligence of CEC officers, agents or employees, or to the extent such liability may be covered by applicable allowable costs provisions.

36. **Rebudgeting and Recovery of Indirect Costs**

a. If actual allowable indirect costs are less than those budgeted and funded under the Award, the Subrecipient may use the difference to pay additional allowable direct costs during the project period. If at the completion of the Award, the United States Government's share of total allowable costs (i.e., direct and indirect), is less than the total costs reimbursed, the Subrecipient must refund the difference.

b. Subrecipients are expected to manage their indirect costs. DOE or CEC will not amend an award solely to provide additional funds for changes in indirect cost rates. DOE or CEC recognizes that the inability to obtain full reimbursement for indirect costs means the Subrecipient must absorb the under-recovery. Such under-recovery may be allocated as part of the organization's required cost sharing.

37. **Real Property – Grid Resilience**

Acquisition of land or easements is not permitted under this Program. Improvements to real property for the purpose of grid hardening or resilience is not considered acquisition of real property for the purpose of this Program, and therefore may be permitted.

38. **Cybersecurity Plan**

Be advised that under Section 40126 of the BIL, the Secretary of Energy has determined that this Program required CEC to submit a Cybersecurity Plan to the DOE prior to the issuance of an award. The CEC will notify the Subrecipient if any information, cybersecurity plan, or other input is needed from the Subrecipient regarding cybersecurity.

Subrecipient shall take reasonable cybersecurity and other measures to safeguard information including protected personally identifiable information (PII) and other types of information. This also includes information the Federal agency or CEC designates as sensitive or other information the CEC or the Subrecipient considers sensitive and is consistent with applicable Federal, State, local, and tribal laws regarding privacy and responsibility over confidentiality. See 2 CFR 200.303(e).

39. **Reporting, Tracking, and Segregation of Incurred Costs**

BIL funds can be used in conjunction with other funding, as necessary to complete projects, but tracking and reporting must be separate to meet the reporting requirements of the BIL and related Office of Management and Budget (OMB) Guidance. The Subrecipient must keep separate records for BIL funds and must ensure those records comply with the requirements of the BIL. Funding provided through the BIL that is supplemental to an existing grant or cooperative agreement is one-time funding.

40. **Notice Regarding the Purchase of American-Made Equipment and Products – Sense of Congress**

    It is the sense of the Congress that, to the greatest extent practicable, all equipment and products purchased with funds made available under this Award should be American made.

Subpart B. General Provisions

1. **Compliance with Federal, State, and Municipal Law**

   a. The Subrecipient is required to comply with applicable federal, state, and municipal laws and regulations, for all work performed under this Agreement.

   b. The Subrecipient is required to obtain all necessary federal, state, and municipal permits, authorizations, and approvals for all work performed under this Agreement.

   c. Any apparent inconsistency between federal and state laws and regulations and the terms and conditions of this Award must be referred to CEC's CAM for guidance.

2. **Record Retention**

   Subrecipient is required to retain records relating to this Award consistent with 2 CFR 200.334 through 200.338.

3. **Allowable costs**

   a. Allowable costs are determined in accordance with 2 CFR part 200 as amended by 2 CFR part 910. All expenditures must be allowable, allocable, and reasonable in accordance with the applicable federal cost principles. Pursuant to 2 CFR 910.352, the cost principles in the Federal Acquisition Regulations (48 CFR Part 31.2) apply to for-profit entities. The cost principles contained in 2 CFR Part 200, Subpart E apply to all entities other than for-profits. Costs to support or oppose union organizing, whether directly or as an offset for other funds, are unallowable.

   b. The Subrecipient must document and maintain records of all project costs, including, but not limited to, the costs paid by Federal funds, costs claimed by its lower tier subrecipients and project costs that the Subrecipient claims as cost sharing, including in-kind contributions. The Subrecipient is responsible for maintaining records adequate to demonstrate that costs claimed have been incurred, are reasonable, allowable and allocable, and comply with the cost principles. Upon request, the Subrecipient is required to provide such records. Such records are subject to audit. Failure to provide adequate supporting documentation may result in a determination that those costs are unallowable.

   c. Payments made for costs determined to be unallowable by either DOE, cognizant agency for indirect costs, or pass-through entity, either as direct or indirect costs, must be refunded (including interest) to the Federal Government in accordance with instructions from the Federal agency that determined the costs are unallowable unless Federal statute or regulation directs otherwise. See also 2 CFR 200.300 through 200.309.

4. **Indirect Costs**

   Subrecipient's indirect costs must be appropriately managed, be allowable, and comply with the requirements of the Award and 2 CFR Part 200 as amended by 2 CFR Part 910.

5. **Property Standards**

   See 2 CFR 200.310 through 200.316 for requirements. Also see 2 CFR 910.360 for additional requirements for real property and equipment for For-Profit recipients.

6. **Insurance Coverage**

See 2 CFR 200.310 for insurance requirements for real property and equipment acquired or improved with Federal funds. Also see 2 CFR 910.360(d) for additional requirements for real property and equipment for For-Profit recipients.

7. **Equipment**

   a. Subject to the conditions provided in 2 CFR 200.313 and 2 CFR 910.360, title to equipment (property) acquired under a Federal award will vest conditionally with the non-Federal entity.

   b. The non-Federal entity cannot encumber this property or permit encumbrance without prior written approval by the DOE Contracting Officer and must follow the requirements of 2 CFR 200.313 before disposing of the property.

   c. States must use equipment acquired under a Federal award by the state in accordance with state laws and procedures.

   d. Equipment must be used by the non-Federal entity in the program or project for which it was acquired as long as it is needed, whether or not the project or program continues to be supported by the Federal award. When no longer needed for the originally authorized purpose, the equipment may be used by programs supported by DOE in the priority order specified in 2 CFR 200.313(c)(1)(i) and (ii).

   e. Management requirements, including inventory and control systems, for equipment are provided in 2 CFR 200.313(d).

   f. When equipment acquired under a Federal award is no longer needed, the non-Federal entity must obtain disposition instructions from DOE or CEC. However, pursuant to the FY23 Consolidated Appropriations Act (Pub. L. No. 117-328), Division D, Title III, Section 309, the Secretary of Energy, or a designee of the Secretary of Energy may, at their discretion, vest unconditional title or other property interests acquired under this project regardless of the fair market value of the property at the end of the award period.

   g. Subject to the vesting of any property pursuant to Section 309 of the FY23 Consolidated Appropriations Act (Pub. L. No. 117-328), Division D, Title III, disposition will be made as follows: (a) items of equipment with a current fair market value of $5,000 or less may be retained, sold, or otherwise disposed of with no further obligation to DOE; (b) Non-Federal entity may retain title or sell the equipment after compensating DOE as described in 2 CFR 200.313(e)(2); or (c) transfer title to DOE or to an eligible third Party as specified in CFR 200.313(e)(3).

   h. See 2 CFR 200.439 Equipment and other capital expenditures.

   i. See 2 CFR Part 910.360 for supplemental requirements for Equipment for for-profit recipients.

8. **Supplies**

   See 2 CFR 200.314 for requirements pertaining to supplies acquired under a Federal award. See also 2 CFR 200.453 Materials and supplies costs, including costs of computing devices.

9. **Property Trust Relationship**

   Real property, equipment, and intangible property, that are acquired or improved with a Federal award must be held in trust by the non-Federal entity as trustee for the beneficiaries of the project or program under which the property was acquired or improved. See 2 CFR 200.316 for additional requirements pertaining to real property, equipment, and intangible property acquired or improved

under a Federal award.

10. **Uniform Commercial Code (UCC) Financing Statements**

Per 2 CFR 910.360 (Real Property and Equipment), when applicable, requires that when Subrecipient purchases with federal funds, and federal share of the financial assistance agreement is more than $1,000,000, Subrecipient must: properly record, and consent to the DOE's ability to properly record if the Recipient or Subrecipient, as applicable, fails to do so, UCC financing statement(s) for all equipment in excess of $5,000 purchased with project funds. These financing statement(s) must be approved in writing by the DOE Contracting Officer prior to the recording, and they shall provide notice that the Recipient's or Subrecipient's title, as applicable, to all equipment (not real property) purchased with federal funds under the financial assistance agreement is conditional pursuant to the terms of this section, and that the government retains an undivided reversionary interest in the equipment. The UCC financing statement(s) must be filed before the DOE Contracting Officer may reimburse the Recipient or Subrecipient, as applicable, for the federal share of the equipment unless otherwise provided for in the relevant financial assistance agreement. The Recipient or Subrecipient, as applicable, shall further make any amendments to the financing statements or additional recordings, including appropriate continuation statements, as necessary or as the DOE Contracting Officer may direct.

11. **Conference Spending**

The Subrecipient must not expend any funds on a conference not directly and programmatically related to the purpose for which the grant or cooperative agreement was awarded that would defray the cost to the United States Government of a conference held by any Executive branch department, agency, board, commission, or office for which the cost to the United States Government would otherwise exceed $20,000, thereby circumventing the required notification by the head of any such Executive Branch department, agency, board, commission, or office to the Inspector General (or senior ethics official for any entity without an Inspector General), of the date, location, and number of employees attending such conference.

12. **Lobbying**

a. By accepting funds under this Award, the Subrecipient agrees that it must not use, directly or indirectly, any federal funds to influence or attempt to influence, directly or indirectly, congressional action on any legislative or appropriation matters pending before Congress, other than to communicate to Members of Congress as described in 18 U.S.C. 1913 This restriction is in addition to those prescribed elsewhere in statute and regulation.

b. If the Subrecipient receives an award exceeding $100,000, the Subrecipient must complete and submit SF-LLL, "Disclosure of Lobbying Activities" (https://www.grants.gov/web/grants/forms/sf-424-individual-family.html) to ensure that non-federal funds have not been paid and will not be paid to any person for influencing or attempting to influence any of the following in connection with the application for this Program.

13. **Prohibition on Certain Telecommunications and Video Surveillance Equipment or Services**

As set forth in 2 CFR 200.216:

(a) The Subrecipient is prohibited from obligating or expending loan or grant funds to:

(1) Procure or obtain covered telecommunications equipment or services;

(2) Extend or renew a contract to procure or obtain covered telecommunications equipment or services; or

(3) Enter into a contract (or extend or renew a contract) to procure or obtain covered telecommunications equipment or services.

(b) As described in section 889 of Public Law 115-232, “covered telecommunications equipment or services” means any of the following:

(1) Telecommunications equipment produced by Huawei Technologies Company or ZTE Corporation (or any subsidiary or affiliate of such entities);

(2) For the purpose of public safety, security of government facilities, physical security surveillance of critical infrastructure, and other national security purposes, video surveillance and telecommunications equipment produced by Hytera Communications Corporation, Hangzhou Hikvision Digital Technology Company, or Dahua Technology Company (or any subsidiary or affiliate of such entities);

(3) Telecommunications or video surveillance services provided by such entities or using such equipment;

(4) Telecommunications or video surveillance equipment or services produced or provided by an entity that the Secretary of Defense, in consultation with the Director of the National Intelligence or the Director of the Federal Bureau of Investigation, reasonably believes to be an entity owned or controlled by, or otherwise connected to, the government of a covered foreign country;

(c) For the purposes of this section, “covered telecommunications equipment or services” also include systems that use covered telecommunications equipment or services as a substantial or essential component of any system, or as critical technology as part of any system.

(d) In implementing the prohibition under section 889 of Public Law 115-232, heads of executive agencies administering loan, grant, or subsidy programs must prioritize available funding and technical support to assist affected businesses, institutions, and organizations as is reasonably necessary for those affected entities to transition from covered telecommunications equipment or services, to procure replacement equipment or services, and to ensure that communications service to users and customers is sustained.

(e) When the Subrecipient accepts a loan or grant, it is certifying that it will comply with the prohibition on covered telecommunications equipment and services in this section. The Subrecipient is not required to certify that funds will not be expended on covered telecommunications equipment or services beyond the certification provided upon accepting the loan or grant and those provided upon submitting payment requests and financial reports.

(f) For additional information, see section 889 of Public Law 115-232 and § 200.471.

14. **Affirmative Action and Pay Transparency Requirements**

All federally assisted construction contracts exceeding $10,000 annually will be subject to the requirements of Executive Order 11246:

a. Subrecipient and its lower tier subrecipients, contractors and subcontractors are prohibited from discriminating in employment decisions on the basis of race, color, religion, sex, sexual orientation, gender identity or national origin.

b. Subrecipient and its lower tier subrecipients, contractors and subcontractors are required to take affirmative action to ensure that equal opportunity is provided in all aspects of their

employment. This includes flowing down the appropriate language to all lower tier subrecipients, contractors and subcontractors.

c. Subrecipient and its lower tier subrecipients, contractors and subcontractors are prohibited from taking adverse employment actions against applicants and employees for asking about, discussing, or sharing information about their pay or, under certain circumstances, the pay of their co-workers.

The Department of Labor's (DOL) Office of Federal Contractor Compliance Programs (OFCCP) uses a neutral process to schedule contractors for compliance evaluations. OFCCP's Technical Assistance Guide[1] should be consulted to gain an understanding of the requirements and possible actions the Subrecipient and its lower tier subrecipients, contractors and subcontractors must take. See OFCCP's Technical Assistance Guide at: https://www.dol.gov/sites/dolgov/files/ofccp/Construction/files/ConstructionTAG.pdf?msclkid=9e397d68c4b111ec9d8e6fecb6c710ec. Additionally, for construction projects valued at $35 million or more and lasting more than one year, the Subrecipient and its lower tier subrecipients, contractors and subcontractors may be selected by OFCCP to participate in the Mega Construction Project Program. If selected, DOE, under relevant legal authorities including Sections 205 and 303(a) of Executive Order 11246, will require participation as a condition of the award. This program offers extensive compliance assistance with EO 11246. For more information regarding this program, see https://www.dol.gov/agencies/ofccp/construction/mega-program.

15. **Nondiscrimination**

By signing this Agreement or accepting funds under this Agreement, Subrecipient assures that it will comply with applicable provisions of the following, national policies prohibiting discrimination:

a. On the basis of race, color, or national origin, in Title VI of the Civil Rights Act of 1964 (42 U.S.C. 2000d, et seq.), as implemented by DOE regulations at 10 CFR part 1040.

b. On the basis of race, color, religion, sex, or national origin, in Executive Order 11246 [3 CFR, 1964-1965 Comp., p. 339], as implemented by Department of Labor regulations at 41 CFR part 60.

c. On the basis of sex or blindness, in Title IX of the Education Amendments of 1972 (20 U.S.C. 1681, et seq.), as implemented by DOE regulations at 10 CFR parts 1041 and 1042.

d. On the basis of age, in the Age Discrimination Act of 1975 (42 U.S.C. 6101, et seq.), as implemented by Department of Health and Human Services regulations at 45 CFR part 90 and DOE at 10 CFR part 1040.

e. On the basis of handicap, in (1) Section 504 of the Rehabilitation Act of 1973 (29 U.S.C. 794), as implemented by Department of Justice regulations at 28 CFR part 41 and DOE regulations at 10 CFR part 1041 and (2) The Architectural Barriers Act of 1968 (42 U.S.C. 4151, et seq.).

16. **Americans with Disabilities Act of 1990**

Subrecipient shall comply with: (i) section 504 of the Rehabilitation Act of 1973 which prohibits discrimination on the basis of disability in federally assisted programs; (ii) the Americans with Disabilities Act (ADA) of 1990 which prohibits discrimination on the basis of disability irrespective of funding; and (iii) all applicable regulations and guidelines issued pursuant to both the Rehabilitation Act and the ADA.

[1] See OFCCP's Technical Assistance Guide at: https://www.dol.gov/sites/dolgov/files/ofccp/Construction/files/ConstructionTAG.pdf?msclkid=9e397d68c4b111ec9d8e6fecb6c710ec. Also see the National Policy Assurances at http://www.nsf.gov/awards/managing/rtc.jsp.

17. **Promoting Free Speech and Religious Liberty**

States, local governments, or other public entities may not condition sub-awards in a manner that would discriminate, or disadvantage sub-recipients based on their religious character.

18. **Nondisclosure and Confidentiality Agreement Assurances**

a. By entering into this Agreement, the Subrecipient attests that it does not and will not require its employees or contractors to sign internal nondisclosure or confidentiality agreements or statements prohibiting or otherwise restricting its employees or contactors from lawfully reporting waste, fraud, or abuse to a designated investigative or law enforcement representative of a Federal department or agency authorized to receive such information.

b. The Subrecipient further attests that it **does not and will not** use any Federal funds to implement or enforce any nondisclosure and/or confidentiality policy, form, or agreement it uses unless it contains the following provisions:

"These provisions are consistent with and do not supersede, conflict with, or otherwise alter the employee obligations, rights, or liabilities created by existing statute or Executive order relating to (1) classified information, (2) communications to Congress, (3) the reporting to an Inspector General or any investigative or law enforcement representative of a Federal department or agency of a suspected violation of any law, rule, or regulation, or mismanagement, a gross waste of funds, an abuse of authority, or a substantial and specific danger to public health or safety, or (4) any other whistleblower protection. The definitions, requirements, obligations, rights, sanctions, and liabilities created by controlling Executive orders and statutory provisions are incorporated into this Agreement and are controlling."

c. The limitation above shall not contravene requirements applicable to Standard Form 312, Form 4414, or any other form issued by a Federal department or agency governing the nondisclosure of classified information.

d. Notwithstanding the provision listed in paragraph (a), a nondisclosure or confidentiality policy form or agreement that is to be executed by a person connected with the conduct of an intelligence or intelligence-related activity, other than an employee or officer of the United States Government, may contain provisions appropriate to the particular activity for which such document is to be used. Such form or agreement shall, at a minimum, require that the person will not disclose any classified information received in the course of such activity unless specifically authorized to do so by the United States Government. Such nondisclosure or confidentiality forms shall also make it clear that they do not bar disclosures to Congress, or to an authorized official of an executive agency or the Department of Justice, that are essential to reporting a substantial violation of law.

19. **Export Control**

a. The United States Government regulates the transfer of information, commodities, technology, and software considered to be strategically important to the U.S. to protect national security, foreign policy, and economic interests without imposing undue regulatory burdens on legitimate international trade. There is a network of federal agencies and regulations that govern exports that are collectively referred to as "Export Controls". The Subrecipient is responsible for ensuring compliance with all applicable U.S. Export Control laws and regulations relating to any work performed under this Award, at the Subrecipient level.

b. The Subrecipient must immediately report to CEC, which will in turn report to the DOE, any export control investigations, charges, convictions, and violations upon occurrence, at the

Subrecipient or a lower tier subrecipient level, and for convictions/violations, provide the corrective action(s) to prevent future convictions/violations.

20. **Corporate Felony Conviction and Federal Tax Liability Assurances**

    a. By entering into this Agreement, the Subrecipient attests that it has not been convicted of a felony criminal violation under Federal law in the 24 months preceding the date of signature.

    b. The Subrecipient further attests that it does not have any unpaid Federal tax liability that has been assessed, for which all judicial and administrative remedies have been exhausted or have lapsed, and that is not being paid in a timely manner pursuant to an agreement with the authority responsible for collecting the tax liability.

    c. For purposes of these assurances, the following definitions apply:

       A Corporation includes any entity that has filed articles of incorporation in any of the 50 states, the District of Columbia, or the various territories of the United States [but not foreign corporations]. It includes both for-profit and non-profit organizations.

21. **Insolvency, Bankruptcy or Receivership**

    a. The Subrecipient shall immediately notify the CEC, which will in turn notify the DOE of the occurrence of any of the following events:

       i. the Subrecipient, or its parent's filing of a voluntary case seeking liquidation or reorganization under the Bankruptcy Act;

       ii. the Subrecipient's consent to the institution of an involuntary case under the Bankruptcy Act against the Subrecipient, or its parent;

       iii. the filing of any similar proceeding for or against the Subrecipient, or its parent, or its consent to, the dissolution, winding-up or readjustment of the Subrecipient's debts, appointment of a receiver, conservator, trustee, or other officer with similar powers over the Subrecipient under any other applicable state or federal law; or

       iv. the Subrecipient's insolvency due to its inability to pay its debts generally as they become due.

    b. Such notification shall be in writing and shall:

       i. specifically set out the details of the occurrence of an event referenced in paragraph (a);

       ii. provide the facts surrounding that event; and

       iii. provide the impact such event will have on the project being funded by this Award.

    c. Upon the occurrence of any of the four events described in the paragraph a., CEC or DOE reserves the right to conduct a review of the Subrecipient's, award to determine the Subrecipient's compliance with the required elements of the Award (including such items as cost share, progress towards technical project objectives, and submission of required reports). If the CEC or DOE review determines that there are significant deficiencies or concerns with the Subrecipient's performance under the Award, the CEC or DOE reserves the right to impose additional requirements, as needed, including:

       i. change the Subrecipient's payment method; or

ii. institute payment controls.

d. Failure of the Subrecipient to comply with this term may be considered a material noncompliance of this financial assistance award by the CEC CAM or DOE Contracting Officer.

22. **Provisions for Subrecipient's Contracts**

Pursuant to 2 CFR 200.327, if Subrecipient enters into contracts with funding from the Federal Award, Subrecipient must include certain flow down provisions and comply with the following:

a. In accordance with Appendix II to 2 CFR Part 200, in addition to other provisions required by the Federal agency or non-Federal entity, all contracts made by a non-Federal entity under the Federal award must contain provisions covering the following, as applicable:

b. Contracts for more than the simplified acquisition threshold, which is the inflation adjusted amount determined by the Civilian Agency Acquisition Council and the Defense Acquisition Regulations Council (Councils) as authorized by 41 U.S.C. 1908, must address administrative, contractual, or legal remedies in instances where contractors violate or breach contract terms, and provide for such sanctions and penalties as appropriate.

c. All contracts in excess of $10,000 must address termination for cause and for convenience by the non-Federal entity including the manner by which it will be affected and the basis for settlement.

d. Equal Employment Opportunity. Except as otherwise provided under 41 CFR Part 60, all contracts that meet the definition of "federally assisted construction contract" in 41 CFR Part 60-1.3 must include the equal opportunity clause provided under 41 CFR 60-1.4(b), in accordance with Executive Order 11246, "Equal Employment Opportunity" (30 FR 12319, 12935, 3 CFR Part, 1964-1965 Comp., p. 339), as amended by Executive Order 11375, "Amending Executive Order 11246 Relating to Equal Employment Opportunity," and implementing regulations at 41 CFR part 60, "Office of Federal Contract Compliance Programs, Equal Employment Opportunity, Department of Labor."

e. Davis-Bacon Act, as amended (40 U.S.C. 3141-3148). When required by Federal program legislation, all prime construction contracts in excess of $2,000 awarded by non-Federal entities must include a provision for compliance with the Davis-Bacon Act (40 U.S.C. 3141-3144, and 3146-3148) as supplemented by Department of Labor regulations (29 CFR Part 5, "Labor Standards Provisions Applicable to Contracts Covering Federally Financed and Assisted Construction"). In accordance with the statute, contractors must be required to pay wages to laborers and mechanics at a rate not less than the prevailing wages specified in a wage determination made by the Secretary of Labor. In addition, contractors must be required to pay wages not less than once a week. The non-Federal entity must place a copy of the current prevailing wage determination issued by the Department of Labor in each solicitation. The decision to award a contract or subcontract must be conditioned upon the acceptance of the wage determination. The non-Federal entity must report all suspected or reported violations to the CEC, which will in turn report to the DOE. The contracts must also include a provision for compliance with the Copeland "Anti-Kickback" Act (40 U.S.C. 3145), as supplemented by Department of Labor regulations (29 CFR Part 3, "Contractors and Subcontractors on Public Building or Public Work Financed in Whole or in Part by Loans or Grants from the United States"). The Act provides that each contractor or subrecipient must be prohibited from inducing, by any means, any person employed in the construction, completion, or repair of public work, to give up any part of the compensation to which he or she is otherwise entitled. The non-Federal entity must report all suspected or reported violations to the CEC, which will in turn report to the DOE.

f. Contract Work Hours and Safety Standards Act (40 U.S.C. 3701-3708). Where applicable, all

contracts awarded by the non-Federal entity in excess of $100,000 that involve the employment of mechanics or laborers must include a provision for compliance with 40 U.S.C. 3702 and 3704, as supplemented by Department of Labor regulations (29 CFR Part 5). Under 40 U.S.C. 3702 of the Act, each contractor must be required to compute the wages of every mechanic and laborer on the basis of a standard work week of 40 hours. Work in excess of the standard work week is permissible provided that the worker is compensated at a rate of not less than one and a half times the basic rate of pay for all hours worked in excess of 40 hours in the work week. The requirements of 40 U.S.C. 3704 are applicable to construction work and provide that no laborer or mechanic must be required to work in surroundings or under working conditions which are unsanitary, hazardous or dangerous. These requirements do not apply to the purchases of supplies or materials or articles ordinarily available on the open market, or contracts for transportation or transmission of intelligence.

g. Rights to Inventions Made Under a Contract or Agreement. If the Federal award meets the definition of “funding agreement” under 37 CFR § 401.2 (a) and the Recipient or Subrecipient wishes to enter into a contract with a small business firm or nonprofit organization regarding the substitution of parties, assignment or performance of experimental, developmental, or research work under that “funding agreement,” the Recipient or Subrecipient must comply with the requirements of 37 CFR Part 401, “Rights to Inventions Made by Nonprofit Organizations and Small Business Firms Under Government Grants, Contracts and Cooperative Agreements,” and any implementing regulations issued by the awarding agency.

h. Clean Air Act (42 U.S.C. 7401-7671q.) and the Federal Water Pollution Control Act (33 U.S.C. 1251-1387), as amended - Contracts and subgrants of amounts in excess of $150,000 must contain a provision that requires the non-Federal award to agree to comply with all applicable standards, orders or regulations issued pursuant to the Clean Air Act (42 U.S.C. 7401-7671q) and the Federal Water Pollution Control Act as amended (33 U.S.C. 1251-1387). Violations must be reported to the CEC, which will in turn report to the DOE and the Regional Office of the Environmental Protection Agency (EPA).

i. Debarment and Suspension (Executive Orders 12549 and 12689) - A contract award (see 2 CFR 180.220) must not be made to parties listed on the governmentwide exclusions in the System for Award Management (SAM), in accordance with the Office of Management and Budget (OMB) guidelines at 2 CFR 180 that implement Executive Orders 12549 (3 CFR part 1986 Comp., p. 189) and 12689 (3 CFR part 1989 Comp., p. 235), “Debarment and Suspension.” SAM Exclusions contains the names of parties debarred, suspended, or otherwise excluded by agencies, as well as parties declared ineligible under statutory or regulatory authority other than Executive Order 12549.

j. Byrd Anti-Lobbying Amendment (31 U.S.C. 1352) - Contractors that apply or bid for an award exceeding $100,000 must file the required certification. Each tier certifies to the tier above that it will not and has not used Federal appropriated funds to pay any person or organization for influencing or attempting to influence an officer or employee of any agency, a member of Congress, officer or employee of Congress, or an employee of a member of Congress in connection with obtaining any Federal contract, grant or any other award covered by 31 U.S.C. 1352. Each tier must also disclose any lobbying with non-Federal funds that takes place in connection with obtaining any Federal award. Such disclosures are forwarded from tier to tier up to the non-Federal award.

k. Procurement of recovered materials.2 CFR 200.323.

l. Prohibition on certain telecommunications and video surveillance equipment or services. 2 CFR 200.216.

m. Domestic preferences for procurements. 2 CFR 200.322.

n. Subrecipient must follow the procurement standards for contracts in 2 CFR 200.317 – 200.327.

23. **Final Incurred Cost Audit**

In accordance with 2 CFR Part 200 as amended by 2 CFR Part 910, the CEC and DOE reserve the right to initiate a final incurred cost audit on this Award. If the audit has not been performed or completed prior to the closeout of the award, the CEC and DOE retain the right to recover an appropriate amount after fully considering the recommendations on disallowed costs resulting from the final audit.

24. **Required Reporting under the Federal Funding and Transparency Act of 2006**

a. Public Law 109-282, the Federal Funding Accountability and Transparency Act of 2006 as amended (FFATA), requires certain disclosures of entities and organizations receiving federal funds. The administrative requirements for complying with FFATA are contained in 2 CFR Part 170. Subrecipient must comply, as applicable, with all FFATA requirements including but not limited to providing CEC with any required data within the timeframe requested by CEC.

b. Unless an exemption applies, CEC must report each action that equals or exceeds $30,000 in Federal funds for a subaward to an "non-federal entity" or "federal agency" as defined in 2 CFR Part 170 to https://www.fsrs.gov. The Subrecipient must also report each obligating action that equals or exceeds $30,000 in Federal funds to http://www.fsrs.gov

c. Unless an exemption applies, CEC must report the names and total compensation of each of Subrecipient's five most highly compensated executives for the preceding fiscal year by the end of the month following the month during which CEC made the subaward if:

i. In Subrecipient's preceding fiscal year, Subrecipient received: (a) 80 percent or more of its annual gross revenues from Federal procurement contracts (and subcontracts) and Federal financial assistance subject to the Transparency Act, as defined at 2 CFR 170.100 (and subawards); and (b) $25,000,000 or more in annual gross revenues from Federal procurement contracts (and subcontracts), and Federal financial assistance subject to the Transparency Act (and subawards)

ii. The public does not have access to information about the compensation of the executives through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. 78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986. (To determine if the public has access to the compensation information, see the U.S. Security and Exchange Commission total compensation filings at http://www.sec.gov/answers/execomp.htm).

d. Additional definitions relevant to this Section are contained in 2 CFR Part 170.

25. **Unique Entity Identifier**

a. No entity may receive a subaward under this Program from CEC until the Subrecipient entity has provided its Unique Entity Identifier to CEC. CEC may not make a subaward to an entity unless the entity has provided its Unique Entity Identifier number to CEC.

b. Unique Entity Identifier refers to the identifier assigned by the Federal repository, System for Award Management (SAM), to uniquely identify business entities.

c. Entity includes non-Federal entities as defined at 2 CFR 200.1 and also includes all of the

following for purposes of this Section:

i. A foreign organization;
ii. A foreign public entity;
iii. A domestic for-profit organization; and
iv. A Federal agency.
v. Subaward has the meaning given in 2 CFR 200.1.
vi. Subrecipient has the meaning given in 2 CFR 200.1.

26. **Annual Independent Audits**

a. The Subrecipient and its lower tier subrecipients, contractors, and subcontractors must comply with the annual independent audit requirements in 2 CFR 200.500 through 2 CFR 200.521 for institutions of higher education, nonprofit organizations, and state and local governments (Single audit), and 2 CFR 910.500 through 2 CFR 910.521 for for-profit entities (Compliance audit).

b. The annual independent audits are separate from Government-initiated audits and must be paid for by the Subrecipient and its lower tier subrecipients, contractors, and subcontractors. To minimize expense, the Subrecipient and its lower tier subrecipients, contractors, and subcontractors may have a Compliance audit in conjunction with its annual audit of financial statements. The financial statement audit is **not** a substitute for the Compliance audit. If the audit (Single audit or Compliance audit, depending on Subrecipient or lower tier subrecipient, contractor, and subcontractor entity type) has not been performed or completed prior to the closeout of the award, DOE may impose one or more of the actions outlined in 2 CFR 200.339, Remedies for Noncompliance.

27. **Integrity and Performance Matters**

a. Subrecipient must immediately notify CEC of any civil, criminal, or administrative proceedings as described in part b. of this Section, below.

b. Subrecipient must submit information as directed by CEC about each proceeding that (1) is in connection with the award or performance of a Financial Assistance, cooperative agreement, or procurement contract from the Federal Government; (2) reached its final disposition during the most recent five-year period; and (3) is one of the following:

i. A criminal proceeding that resulted in a conviction (judgment or conviction of a criminal offense by any court of competent jurisdiction, whether entered upon a verdict or a plea, and includes a conviction entered upon a plea of *nolo contendere*).

ii. A civil proceeding that resulted in a finding of fault and liability and payment of a monetary fine, penalty, reimbursement, restitution, or damages of $5,000 or more.

iii. An administrative proceeding, that resulted in a finding of fault and liability and your payment of either a monetary fine or penalty of $5,000 or more or reimbursement, restitution, or damages in excess of $100,000. An administrative proceeding is a non-judicial process that is adjudicatory in nature in order to make a determination of fault or liability (e.g., Securities and Exchange Commission Administrative proceedings, Civilian Board of Contract Appeals proceedings, and Armed Services Board of Contract Appeals proceedings). This includes proceedings at the Federal and State level but only in connection with performance of a Federal contract or Financial Assistance awards. It does not include audits, site visits, corrective plans, or inspection of deliverables.

iv. Any other criminal, civil, or administrative proceeding if (1) it could have led to an outcome described in paragraph i., ii., or .iii., above; (2) it had a different disposition arrived at by consent or compromise with an acknowledgment of fault on your part; and (3) the requirement in this Section to disclose information about the proceeding does not conflict with applicable laws and regulations.

28. **Fraud, Waste, and Abuse**

a. The mission of the DOE Office of Inspector General (OIG) is to strengthen the integrity, economy and efficiency of DOE's programs and operations including deterring and detecting fraud, waste, abuse, and mismanagement. The OIG accomplishes this mission primarily through investigations, audits, and inspections of Department of Energy activities to include grants, cooperative agreements, loans, and contracts. The OIG maintains a Hotline for reporting allegations of fraud, waste, abuse, or mismanagement. To report such allegations, please visit https://www.energy.gov/ig/ig-hotline.

b. The Subrecipient must promptly disclose, in writing to the DOE, DOE's Office of Inspector General and the CEC, whenever in connection with the Federal award (including any activities or subawards thereunder), it has credible evidence of the commission of a violation of Federal criminal law involving fraud, conflict of interest, bribery, or gratuity violations found in Title 18 of the United States Code or a violation of the civil False Claims Act (31 U.S.C. 3729–3733). The Subrecipient is also required to report matters related to CEC's integrity and performance. 2 CFR 200.113, including 2 CFR Part 200, Appendix XII.

c. Failure to make the required disclosures can result in any of the remedies described in 2 CFR 200.339. (See also 2 CFR part 180, 31 U.S.C. 3321, and 41 U.S.C. 2313.)

RESOLUTION NO. 26-29,677

A RESOLUTION OF THE COUNCIL OF THE CITY OF BURBANK RATIFYING AND APPROVING GRANT APPLICATIONS FOR AN AWARD OF $5,186,701 FROM THE COMMUNITY ENERGY RELIABILITY AND RESILIENCE INVESTMENT (CERRI) PROGRAM FOR THE BURBANK GRID FORWARD 12KV CONVERSION PROJECT (PROPOSED PROJECT) BY BURBANK WATER AND POWER (BWP), COMMITMENT TO FUND $36,800,000 OVER FISCAL YEAR (FY) 2027-28, FY 2028-29, FY 2029-30, AND FY 2030-31, AND AUTHORIZING THE BWP GENERAL MANAGER, AS THE CITY MANAGER'S DESIGNEE, TO NEGOTIATE, EXECUTE, AND IMPLEMENT ALL REQUIRED AND RELATED AGREEMENTS AND FORMS WITH THE CALIFORNIA ENERGY COMMISSION (CEC) AND THE DEPARTMENT OF ENERGY (DOE)

THE COUNCIL OF THE CITY OF BURBANK FINDS:

A. Burbank Water and Power conducts an annual program focused on upgrading 4kV distribution grid infrastructure to meet 12kV standards.

B. The California Energy Commission (CEC) has made $5,186,701 available to support the distribution grid upgrade efforts under the Community Energy Reliability And Resilience Investment (CERRI) Program Round 2 (GFO-23-312-r2).

C. The CERRI Program is funded under the federal Infrastructure Investment and Jobs Act (IIJA) to the CEC, and as the direct "Recipient" of the IIJA funds, the CEC has entered into an agreement (Federal Grant Agreement) with the DOE to administer the distribution of funds to "Subrecipients".

D. The City of Burbank (City) and BWP submitted an application to the CEC's GFO-23-312-r2 for a grant funding opportunity under the CERRI Program Round 2 for proposed upgrades to the 4kV distribution grid infrastructure (Proposed Project).

E. On December 1, 2025, BWP received notice from the CEC staff that the Notice of Proposed Award for GFO-23-312-r2 includes proposed funding for $5,186,701 for the Proposed Project grant application as a "Subrecipient".

F. The Department of Energy (DOE) will conduct a final review of the application beginning on January 30, 2026. Part of that application package requires a match share commitment for funding the project in its entirety in order to receive the final approval. The commitment would be for City Council to include funds of $36,800,000 in future budget years FY 2027-28, FY 2028-29, FY 2029-30, and FY 2030-31 for use in the Proposed Project.

G. After final DOE approval is received, CEC and BWP will work on finalizing an agreement and seek to begin the project by July 2027.

H. The California Code of Regulations, Title 14, Division 6, Chapter 3, Article 19, Section 15301 exemption relates to work on existing facilities of publicly-owned utilities that provide electric power amongst other services, the project scope will be upgrading and replacing existing BWP facilities and therefore qualifies for the exemption.

I. California Code of Regulations, Title 14, Division 6, Chapter 3, Article 19, Section 15302 exemption relates to replacement or reconstruction work. Replacement of a commercial structure with a new structure of substantially the same size, purpose, and capacity is exempt. Additionally, replacement or reconstruction of existing utility systems and/or facilities involving negligible or no expansion of capacity. This project will be replace existing infrastructure with new infrastructure in the same place and the capacity of load to be served will remain the same and therefore qualifies for the exemption.

J. California Code of Regulations, Title 14, Division 6, Chapter 3, Article 19, Section 15303 exemption relates to new construction of electric lines to serve new construction, which there may be additional circuit added to serve new customers in these areas and therefore qualifies for the exemption.

K. NEPA Categorical Exclusions under 10 CFR 1021, Subpart D, Appendix B, exclusion B4.6 relates to additions and modifications to transmission facilities, specific activities include replacement of poles, conductor, transformers and cross arms, which are contained in the scope of the project and therefore qualifies for the exclusion.

L. NEPA Categorical Exclusions under 10 CFR 1021, Subpart D, Appendix B, exclusion B4.11 relates to electric power substations and interconnection facilities. This project scope covers the interconnection to these substations and grouping existing load to be served by different stations and therefore qualifies for the exclusion.

M. NEPA Categorical Exclusions under 10 CFR 1021, Subpart D, Appendix B, exclusion B4.13 relates to upgrading and rebuilding existing powerlines; all the work included in the scope focuses on rebuilding existing powerlines and related equipment and therefore qualifies for the exclusion.

N. It is in the best interest of the City, on behalf of BWP, to ratify and approve the Proposed Project grant application, to accept the grant award, and to authorize and direct the BWP General Manager as the City Manager's designee, to execute, negotiate, and implement all required and related agreements and forms with the CEC, and other subcontractors and vendors, to commit $36,800,000 in funding for the Proposed Project in future budget years FY 2027-28, FY 2028-29, FY 2029-30, and FY 2030-31, and to implement and carry out the Proposed Project subject to the terms and conditions required by the CEC for the CERRI funding.

THE COUNCIL OF THE CITY OF BURBANK RESOLVES:

1. The City ratifies, approves and accepts the grant applications and the associated Notice of Proposed Award for GFO-23-312-r2 that includes $5,186,701 for the Proposed Project grant application by BWP.

2. That the General Manager of BWP, as designee of the City of Burbank City Manager, is hereby authorized and directed to execute, negotiate, and implement all required and related agreements and forms with the CEC, and other subcontractors and vendors, and to implement the Proposed Project subject to all terms and conditions required by the CEC for the CERRI funding, subject to review and approval of the City Attorney's Office and up to an amount available within any City Council–approved Fiscal Year Budget.

3. Commit to include funds in the budget for the Proposed Project of $36,800,000 for use across FY 2027-28, FY 2028-29, FY 2029-30, and FY 2030-31.

4. The General Manager of BWP, as designee of the City of Burbank City Manager, is hereby authorized and directed to submit any required documents, invoices, and reports required to obtain grant funding and any other documents, invoices and reports required under any agreements with the CEC.

5. Execute any other ancillary documents, including amendments and letters, in form and substance satisfactory to the City Attorney's Office and up to an amount available within any City Council–approved Fiscal Year Budget; and

6. Accept all grant funds under these agreements.

7. The City finds that the Proposed Project has less than significant effects, and involves existing facilities, reconstruction and replacement of components within such existing facilities, and new construction or conversion of small structures and therefore is categorically exempt under Sections 15301,15302, and 15303 of the California Code of Regulations, Title 14, Division 6, Chapter 3, Article 19.

8. The City finds that the Proposed Project has less than significant effects, and involves additions and modifications to transmission facilities, electric power substations and interconnection facilities, and upgrading and rebuilding existing power lines and therefore qualifies for categorical exclusion under exclusions B.4.6, B.4.11, and B.4.13, of Title 10, Code of Federal Regulations 1021, Subpart D, Appendix B.

PASSED and ADOPTED this 13th day of January 2026.

s/Tamala Takahashi
Tamala Takahashi
Mayor

Approved as to Form:
Office of the City Attorney

Attest:

s/Kimberley Clark
Kimberley Clark, City Clerk

By: s/Christopher Chwang
Christopher Chwang
Senior Assistant City Attorney

STATE OF CALIFORNIA)
COUNTY OF LOS ANGELES) ss.
CITY OF BURBANK)

I, Kimberley Clark, City Clerk of the City of Burbank, do hereby certify that the foregoing Resolution was duly and regularly passed and adopted by a vote of the Council of the City of Burbank at its regular meeting held on the 13th day of January 2026, by the following vote:

AYES: Anthony, Perez, Rizzotti, Mullins, and Takahashi.

NOES: None.

ABSENT: None.

s/Kimberley Clark
Kimberley Clark, City Clerk

STAFF REPORT

FIRE DEPARTMENT

DATE: January 13, 2026

TO: Justin Hess, City Manager

FROM: Danny Alvarez, Fire Chief
VIA: Christine Alles, Fire Administrator
BY: Brigitte Le, Administrative Analyst I

SUBJECT: Adoption of a Resolution Authorizing the Execution of a Grant Agreement with California Fire Foundation for Disaster Relief and Recovery, Acceptance of Grant Funds in the Amount of $25,000, and Amending the Fiscal Year 2025-26 Budget by Appropriating Funds Towards the Burbank Fire Department's Wildland Program

RECOMMENDATION

Adopt A RESOLUTION OF THE COUNCIL OF THE CITY OF BURBANK AUTHORIZING THE EXECUTION OF A GRANT AGREEMENT WITH CALIFORNIA FIRE FOUNDATION FOR DISASTER RELIEF AND RECOVERY, ACCEPTANCE OF GRANT FUNDS IN THE AMOUNT OF $25,000 AND AMENDING THE FISCAL YEAR 2025-26 BUDGET BY APPROPRIATING FUNDS TOWARDS THE BURBANK FIRE DEPARTMENT'S WILDLAND PROGRAM.

BACKGROUND

The California Fire Foundation (CFF) is a nonprofit organization that provides financial and emotional support to firefighters and their families, honors fallen firefighters, and assists communities affected by fires and other disasters. Following the destructive impacts of the Palisades and Eaton Fires, CFF launched its Disaster Relief & Recovery Grant to fund specialized firefighting equipment, first responder training, public education, vegetation mitigation and fuels reduction, and community relief and recovery in Los Angeles and Ventura counties. This grant supports California-based fire agencies, local

firefighter associations, federally recognized tribes, and nonprofit organizations whose projects focus on keeping their communities and first responders safe as well as offering recovery assistance.

DISCUSSION

Approximately 40 percent of the Burbank Fire Department's (BFD) primary response area (or 4,264 acres) falls within moderate, high, or very high Fire Hazard Severity Zones. These zones are designated by the California Department of Forestry and Fire Protection (CAL FIRE) and assess fire hazard based on factors such as topography, ember cast, and vegetation. Burbank's fire hazard severity zones increased by 25% following state updates to the 2025 Fire Hazard Severity Zone maps, expanding the areas in which BFD enforces defensible space and home hardening requirements. Given Burbank's geographic location along the Verdugo foothills and its wildland urban interface, BFD must also plan for intensifying wildfire threats. The Bethany Fire in June 2025 was Burbank's most recent notable wildfire spanning the course of three days. In an effort to prepare for these types of incidents, BFD conducts tri-shift wildland fire training and participates in Los Angeles County's annual brush drill. BFD further provides automatic and mutual aid for over 40 west coast wildland incidents annually, including approximately 20 local incidents, with the average deployment lasting eight days.

Given the unique nature of wildland firefighting, personal protective equipment (PPE) for these types of incidents must be durable, lightweight, provide protection, and reduce heat stress. Wildland jackets have key differences from turnouts coats worn during an all-risk structure fire and are typically single layer, designed to breath more for natural cooling, and often worn for 24-hour shifts in rugged terrain. In addition to their main function during wildland incidents, these jackets may also be worn during wildland training, rolling hose, incident wrap up, and support activities when responding to an incident.

BFD firefighters must be equipped with adequate PPE for incident response and training. The CFF Disaster Relief and Recovery Grant for $25,000 will allow BFD to purchase new wildland jackets and outfit future hires. These wildland jackets will increase personnel safety through features such as improved flame-resistant fabric for a stronger thermal barrier during intense heat, increased durability to withstand harsh conditions and extend useful life, and reflective striping with high-visibility colors for better recognition by firefighter crews and aircraft during incidents. Also, the improved lightweight, breathable wildland jackets have cooling technology to help regulate body temperature and reduce the risk of heat exhaustion. They are less bulky, allowing firefighters to move more freely, which lowers fatigue and allows them to work longer hours with lower health risks. The wildland jackets have a lifespan of between five to ten years, depending on several factors, and align with CAL FIRE and National Fire Protection Association (NFPA) specifications.

ENVIRONMENTAL REVIEW

This grant has no potential for resulting in either a direct physical change in the environment, or a reasonably foreseeable indirect physical change in the environment, and as such, is not a “project” subject to the requirements of the California Environmental Quality Act (CEQA) 14 Cal. Code Regs § 15378.

FISCAL IMPACT

Staff is requesting City Council authority to execute a grant agreement, accept the funds, and amend the Fiscal Year 2025-26 Adopted Budget by appropriating $25,000 from revenue account number 001.FD000.48010.1999.25304.00000 (General Fund, Fire Department General, Other Intergovernmental Revenue, Miscellaneous, 2025 CFF Grant) to expenditure account 001.FD02A.62300.0000.25304.00000 (General Fund, Fire Suppression, Special Departmental Supplies, 2025 CFF Grant).

CONCLUSION

Execution of the CFF grant agreement and acceptance of the funds will enhance BFD personnel’s safety and health during wildland incidents.

ATTACHMENT

Attachment 1 – Resolution
Attachment 2 – CFF Disaster Relief and Recovery Grant Agreement

RESOLUTION NO. _____

A RESOLUTION OF THE COUNCIL OF THE CITY OF BURBANK AUTHORIZING THE EXECUTION OF A GRANT AGREEMENT WITH CALIFORNIA FIRE FOUNDATION FOR DISASTER RELIEF AND RECOVERY, ACCEPTANCE OF GRANT FUNDS IN THE AMOUNT OF $25,000, AND AMENDING THE FISCAL YEAR 2025-26 BUDGET BY APPROPRIATING FUNDS TOWARDS THE BURBANK FIRE DEPARTMENT'S WILDLAND PROGRAM

THE COUNCIL OF THE CITY OF BURBANK FINDS:

A. The California Fire Foundation (CFF) provides grants to agencies whose projects fund specialized firefighting equipment, first responder training, public education, vegetation mitigation and fuels reduction, and community relief and recovery in Los Angeles and Ventura counties.

B. Funds will be allocated for improved wildland jackets, which are essential personal protective equipment to combat wildland incidents.

THE COUNCIL OF THE CITY OF BURBANK RESOLVES:

1. City Council hereby approves the execution of a Grant Agreement, and all applicable terms, between the California Fire Foundation and the City of Burbank for Disaster Relief and Recovery and accept the grant funds in the amount of $25,000.

2. The City Manager, or designee, is hereby authorized to execute the Grant Agreement between the California Fire Foundation and the City of Burbank for Disaster Relief and Recovery.

3. The City Manager, or designee is authorized to take any necessary action to effectuate the receiving and appropriating of the grant funds and to execute any future amendments to the Grant Agreement, upon approval by the City Attorney's Office.

4. The City's Fiscal Year 2025-26 Annual Budget is amended by appropriating $25,000 from revenue account number 001.FD000.48010.1999.25304.00000 (General Fund, Fire Department General, Other Intergovernmental Revenue, Miscellaneous, 2025 CFF Grant) to the following expenditure account:

$25,000 to 001.FD02A.62300.0000.25304.00000 (General Fund, Fire Suppression, Special Departmental Supplies, 2025 CFF Grant).

5. The Financial Services Director, or designee, is authorized to make such other revisions, changes in summaries, fund totals, grand totals, and other portions of the budget document as necessary to reflect and implement the appropriations specified in this resolution.

PASSED and ADOPTED this ____ day of January, 2026.

_____
Tamala Takahashi
Mayor

Approved as to Form:
Office of the City Attorney

By: _____
Ray Johal
Senior Assistant City Attorney

Attest:

_____
Kimberley Clark, City Clerk

STATE OF CALIFORNIA)
COUNTY OF LOS ANGELES) ss.
CITY OF BURBANK)

I, Kimberley Clark, City Clerk of the City of Burbank, do hereby certify that the foregoing Resolution was duly and regularly passed and adopted by a vote of the Council of the City of Burbank at its regular meeting held on the ___ day of January, 2026, by the following vote:

AYES:

NOES:

ABSENT:

_____
Kimberley Clark, City Clerk

2025 California Fire Foundation's Disaster Relief & Recovery Grant Application

California Fire Foundation

Question Group

Organization

Name of the department, association or organization applying for grant funds.

Character Limit: 250

Project Name

What is the name of your project?

Character Limit: 100

Decision Date

Character Limit: 10

Amount Awarded

Character Limit: 20

GRANT AGREEMENT

This Grant Agreement contains the terms and conditions of the grant awarded to your department or organization ("Grantee"). By electronically signing this Grant Agreement and accepting grant funds from the California Fire Foundation ("Grantor"), an officer or director of the Grantee makes the following representations and agrees to the obligations and conditions set forth.

The California Fire Foundation requires this agreement to be electronically signed and related forms submitted prior to issuing any grant funds.

If you are not able to utilize all or part of the grant funds awarded for this project, contact us at **800.890.3213** or mailto:cffgrants@cpf.orgmailto:cffgrants@cpf.org**cffgrants@cpf.org**mailto:cffgrants@cpf.orgmailto:cffgrants@cpf.org

Use of Grant Funds*

1. Grant funds shall be expended solely in support of the objectives detailed in your proposal and budget for the above-referenced project.

2. Grant funds shall not be used for lobbying expenditures or to aid in the election or appointment of a public official or in the passage or defeat of a ballot measure.
3. Grantee agrees to defend and hold harmless the Grantor and its officers and employees from and against any claim, including the expenses of investigation and defense of such claim, arising out of or in any way connected with this grant or the expenditure of grant funds.
4. Grantee shall furnish to the Foundation any information concerning a major program or budget change in the proposal.
5. Grantee shall maintain financial records for expenditures and receipts relating to this grant, retaining these records and other supporting documentation that details all grant funds used for the approved proposal and budget.
6. Any unexpended or undisbursed project funds must be reported to the Foundation **and may not be retained** without prior written approval. Grantee is required to contact the California Fire Foundation to discuss the status and potential return or reallocation of any unspent funds, regardless of the amount.
7. The Foundation reserves the right to discontinue, modify or withhold any payment(s) that might otherwise be due under this grant, to require a refund of any unexpended funds, or both, if, in the Grantor's judgment, either of the following occur:
   - Grant funds have been used for purposes other than those contemplated by this agreement; or
   - Such action is necessary to comply with the requirements of any law or regulation affecting either the Grantee's or the Grantor's responsibilities under the grant.

Choices

I agree to the above

The http://cafirefoundation.orgCalifornia Fire Foundation prefers to issue grant awards via physical check. **A check will be sent by US Mail to the following address you provide:**

Grantee's Finance Contact (Name - First and Last)*

Character Limit: 100

Finance Contact's Email Address*

Character Limit: 254

Finance Contact's Phone Number*

Character Limit: 10

Payee*

Name of department, agency or organization that the check is made payable to.

Important! *Payee name listed **must match** the name provided on the W-9 below.*

Character Limit: 100

Payee Address*

Address that the check should be sent to via US Mail

Example:

North County Relief Organization

Attn: Accounting

1234 Southern Street

SoCal, CA 56789

Character Limit: 250

W-9*

Upload a completed W-9 for the grantee (download a blank one here)

Important! *The uploaded W-9 **must include** a signature and date, and the name provided on the W-9 **must match** the payee name listed in the Disbursement of Funds section above.*

PDF

File Size Limit: 5 MB

Compliance*

1. Grantee shall not engage in any activity that is inconsistent with the terms of this Grant Agreement, including using these funds in a fashion inconsistent with the Grantor's status as an organization exempt from taxation under Internal Revenue Code Section 501(c)(3) and related IRS regulations and rulings.
2. Grantee shall not, directly or indirectly, engage in, support, or promote violence or terrorist-related activities.

Choices

I agree to the above

Cooperation*

1. Grantee shall cooperate with the Grantor in supplying additional information or in complying with any procedures which might be required by any governmental agency in order for the Grantor to establish the fact that it has observed all requirements of the law with respect to this grant.

Choices

I agree to the above

Partnership Recognition*

It is an expectation that Grantee publicly acknowledges this award. In recognition of the funding partnership, Grantee agrees to:

1. Acknowledge California Fire Foundation's support in your public communication(s) -- referencing these toolkits (**ENGLISH** | **SPANISH**), which contain graphics, social post ideas, sample quotes, newsletter/website copy and example press releases;
2. Always use our full name -- ***California Fire Foundation*** -- when publicly referencing the partnership; and
3. Include this written acknowledgement when referencing the grant: *Funding for this project was made possible with a grant in partnership with the California Fire Foundation.*

Choices

I agree to the above

Grant Reporting*

1. Grantee shall submit a brief final impact report through the Grantor's **online grants' portal** ***no later than*** **45 calendar days** after the end date of Grantee's project or within one year of receiving grant funds, whichever occurs first. ***NOTE:** *Access to the final impact report will appear on Grantee's dashboard in the portal shortly after this agreement is submitted and Grantor has issued award.*
2. Grantee's final report shall include:
   - A summary of what was accomplished within the project period via the expenditure of grant funds;
   - The status of project objectives with respect to how grant funds were expended to attain said objectives;
   - A description of progress made, including any challenges, opportunities, or outcomes;
   - Media, including links to pictures and/or video clips highlighting Grantee's project; and
   - A run-down of grant-related expenditures, ***including applicable receipts and/or invoices.***

Failure to submit a final report as required may result in the Grantee being deemed ineligible for future grant opportunities from the California Fire Foundation.

Choices

I agree to the above

ACCEPTANCE

By electronically signing this Grant Agreement below, the Grantee's signatory represents to the Grantor that they have the authority to sign this agreement on behalf of the Grantee. *This grant*

may be withdrawn if you do not accept and submit a completed grant agreement within 14 calendar days.

By selecting the "I Accept Grant Terms and Conditions" below, Grantee agrees to accept and comply with the stated terms and conditions of this grant.

*

Choices

I Accept Grant Terms and Conditions

Name of Signatory (First, MI and Last)*

DISCLAIMER: *By typing your name below you are signing this Grant Agreement electronically. You agree that your electronic signature is the legal equivalent of your manual signature on this agreement.*

Character Limit: 150

Signatory's Title*

Character Limit: 100

The California Fire Foundation truly values this opportunity to partner with you on your project and wishes you every success in the coming weeks and months!

One submitted, your responses cannot be edited. Carefully review your answers prior to submitting. After submitting your completed Grant Agreement, you will receive an email confirmation from us. If you haven't already, please be sure to mark administrator@grantinterface.com as a safe sender.

RESOLUTION NO. 26-29,678

A RESOLUTION OF THE COUNCIL OF THE CITY OF BURBANK AUTHORIZING THE EXECUTION OF A GRANT AGREEMENT WITH CALIFORNIA FIRE FOUNDATION FOR DISASTER RELIEF AND RECOVERY, ACCEPTANCE OF GRANT FUNDS IN THE AMOUNT OF $25,000, AND AMENDING THE FISCAL YEAR 2025-26 BUDGET BY APPROPRIATING FUNDS TOWARDS THE BURBANK FIRE DEPARTMENT'S WILDLAND PROGRAM

THE COUNCIL OF THE CITY OF BURBANK FINDS:

A. The California Fire Foundation (CFF) provides grants to agencies whose projects fund specialized firefighting equipment, first responder training, public education, vegetation mitigation and fuels reduction, and community relief and recovery in Los Angeles and Ventura counties.

B. Funds will be allocated for improved wildland jackets, which are essential personal protective equipment to combat wildland incidents.

THE COUNCIL OF THE CITY OF BURBANK RESOLVES:

1. City Council hereby approves the execution of a Grant Agreement, and all applicable terms, between the California Fire Foundation and the City of Burbank for Disaster Relief and Recovery and accept the grant funds in the amount of $25,000.

2. The City Manager, or designee, is hereby authorized to execute the Grant Agreement between the California Fire Foundation and the City of Burbank for Disaster Relief and Recovery.

3. The City Manager, or designee is authorized to take any necessary action to effectuate the receiving and appropriating of the grant funds and to execute any future amendments to the Grant Agreement, upon approval by the City Attorney's Office.

4. The City's Fiscal Year 2025-26 Annual Budget is amended by appropriating $25,000 from revenue account number 001.FD000.48010.1999.25304.00000 (General Fund, Fire Department General, Other Intergovernmental Revenue, Miscellaneous, 2025 CFF Grant) to the following expenditure account:

$25,000 to 001.FD02A.62300.0000.25304.00000 (General Fund, Fire Suppression, Special Departmental Supplies, 2025 CFF Grant).

5. The Financial Services Director, or designee, is authorized to make such other revisions, changes in summaries, fund totals, grand totals, and other portions of the budget document as necessary to reflect and implement the appropriations specified in this resolution.

PASSED and ADOPTED this 13th day of January 2026.

_s/Tamala Takahashi_____
Tamala Takahashi
Mayor

Approved as to Form:
Office of the City Attorney

Attest:

_s/Kimberley Clark_____
Kimberley Clark, City Clerk

By: _s/Ray Johal_____
Ray Johal
Senior Assistant City Attorney

STATE OF CALIFORNIA)
COUNTY OF LOS ANGELES) ss.
CITY OF BURBANK)

I, Kimberley Clark, City Clerk of the City of Burbank, do hereby certify that the foregoing Resolution was duly and regularly passed and adopted by a vote of the Council of the City of Burbank at its regular meeting held on the 13th day of January 2026, by the following vote:

AYES: Anthony, Perez, Rizzotti, Mullins, and Takahashi.

NOES: None.

ABSENT: None.

_s/Kimberley Clark_____
Kimberley Clark, City Clerk

STAFF REPORT

PARKS AND RECREATION

DATE: January 13, 2026

TO: Justin Hess, City Manager

FROM: Marisa Garcia, Parks and Recreation Director
VIA: Erin Barrows, Recreation Services Manager
BY: Roxana Tabibi, Social Services Supervisor - Nutrition

SUBJECT: Acceptance of an Additional $382,630 from the Los Angeles County Aging and Disabilities Department - Funding for the Contracted Elderly Nutrition Program and Related Amendment of the Fiscal Year 2025–2026 Adopted Budget

RECOMMENDATION

1. Accept $382,630 from the County of Los Angeles Aging and Disabilities Department, Net County Cost (NCC) and Modernizing Older Californias Act (MOCA) Funding, and Intensive Program (NSIP) Funding to extend the Contracted Elderly Nutrition Program (ENP) Older Americans Act Title III C-1 and Title III C-2 Services and Approve the Executed Elderly Nutrition Program Amendment One.

2. Amend the Fiscal Year (FY) 2025-2026 Adopted Budget as follows upon receipt of the grant funds in FY 2025-2026 by appropriating $362,930 (NCC funding $87,000, MOCA funding $250,000 and NSIP funding $25,930) from revenue account 001.PR000.48010.1007.000000 (General Fund, Other Intergovernmental Revenue, Los Angeles County Aging and Disabilities Department Nutrition State C1) to expenditure account 001.PR42A.62300.0000.000000 (General Fund, Supplemental Nutrition Program, Special Department Supplies) and appropriating $19,700 (NSIP C2 Funding $19,700) from revenue account 001.PR000.48010.1008.000000 (General Fund, Other Intergovernmental Revenue, Los Angeles County Aging and Disabilities Department Nutrition State C2) to account number 001.PR42A.62300.0000.000000 (General Fund, Supplemental Nutrition Program, Special Department Supplies).

BACKGROUND

Since 1973, the City of Burbank (City) has been dedicated to offering congregate meals (C-1) and home-delivered meals (C-2) to seniors through its Supplemental Nutrition Services Program (Program). The Program is responsible for providing over 121,000 C-1 and C-2 meals annually. The primary goal of the Program is to provide nutritious, balanced meals within a safe, friendly, supportive group setting in conjunction with a variety of community-based services that maximize seniors' independence and quality of life.

In 2003, the Los Angeles (LA) County Department of Workforce Development, Aging and Community Services established its ENP and entered into an agreement with the State of California to implement the nutrition program. LA County receives funding to support the ENP and partners with local agencies to assist in providing congregate meals and supportive service programs. Funds are allocated to sub-recipients for a one-year ENP sub-award term with up to three annual renewal options for a maximum term of four years. The City is sub-recipient of the County's ENP program and has successfully received grant funding on an annual basis. Most recently, in July 2025, the City was awarded baseline funding in the amount of $690,000.

C-1: The Hybrid Meal Distribution Program

C-1 provides mobile seniors with nutritious lunches in a congregate setting five days a week and a grab-and-go service two days a week at three sites (Joslyn Adult Center, Tuttle Center, and McCambridge Recreation Center). The three-course, on-site lunches in a group setting provide opportunities for socialization and companionship.

C-2: The Home Delivered Meal Program

C-2 offers meals seven days a week for individuals who meet the following criteria: frail and homebound by reason of illness, disability, or otherwise isolated; the spouse of any older individual who is in the program (regardless of age or condition); and any disabled person who resides at a home with an older individual. In addition, the C-2 Program offers a grab-and-go service two days a week. Home delivered meals are transported from the Program's central kitchen at McCambridge Recreation Center via City-owned vehicles to eligible recipients or via approved registered Burbank Volunteer Program (BVP) volunteers equipped with City hot bags and ice chests to ensure proper food temperatures.

Meals for both Programs are currently being prepared by Trio Community Meals, a caterer on the LA County Approved Caterers list. City staff located at the McCambridge Recreation Center's central kitchen also contribute to meal preparation. The meals comply with State and County laws, ensuring the safe and sanitary management of food, equipment, and supplies, encompassing storage, preparation, service, and delivery.

The ENP grant prohibits the City from charging seniors for their meals, and income verification is not required to participate in the program. However, voluntary contributions

are accepted and welcomed. The suggested contribution for C-1 program participants aged 60 and older is $2 per meal, while individuals aged 59 and younger are required to pay a $4 fee per meal. The suggested contribution amount for C-2 program participants is $3 per meal.

Consistent with the City's Administrative Procedure I-10, Grants Administration, grants greater than $5,000 or more should be formally accepted by the City Council (Council) at a regularly scheduled meeting.

DISCUSSION

Since March 2020, with the onset of the COVID-19 pandemic, the operation and demand of the City's Nutrition Program have increased significantly and continue to evolve. In response, the City's Nutrition Team implemented various meal distribution models, including innovative approaches such as drive-thru service and grab-and-go meals, in addition to the traditional congregate meal and home-delivery meals. While the drive-thru method has since been discontinued, the grab-and-go option remains in place, reflecting sustained and increased demand for senior nutrition services.

Although the number of meals served has grown substantially, County funding has not kept pace with the demand, resulting in a higher level of City subsidy required to adequately support program operations. Staff has been proactive in working with the County by providing all required documentation and successfully securing baseline funding in the amount of $690,000 for FY 2025-26. Recognizing that this baseline funding alone is insufficient to off-set the increase costs to support ongoing operational needs, staff promptly initiated efforts to secure additional financial support.

In October 2025, the City was awarded an additional $382,630 in NCC, MOCA, and NSIP C-1 and C-2 funding from the LA County Aging and Disabilities Department, resulting in the County's recent approval of Amendment No. 1 (Attachments 1 and 2). The supplemental allocation includes $362,930 for Title III-C-1 services and $19,700 for Title III-C-2 services for FY 2025-26. These funds will support program operations for several additional months, helping to reduce the reliance on the City's general fund.

ENVIRONMENTAL REVIEW

This activity involves administering services to senior and disabled populations and administrative changes to the FY 2025-26 Adopted Budget and has no potential for resulting in either a direct physical change in the environment, or a reasonably foreseeable indirect physical change in the environment, and as such, is not a "project" subject to the requirements of the California Environmental Quality Act (CEQA) 14 Cal. Code Regs § 15378.

FISCAL IMPACT

Funding for the City's Supplemental Nutrition Services Program is included in the FY 2025-26 Adopted Budget. The ENP funding from the County provides revenue to offset

a portion of the program costs.

The additional $382,630 in funding will be allocated as follows:

Title III-C-1	Hybrid Meal Distribution	$362,930
*(*OAA Title lll-C-1 and *NCC funding $87,000, MOCA funding $250,000 and NDIP C-1 funding $25,930)*		
Title III-C-2	Home Delivered Meals	$19,700
(NSIP C-2 funding $19,700)		
	Total	**$382,630**

Staff requests that Council accept the additional OAA Title lll-C-1 and NCC funding, MOCA funding, and NSIP C-1 and NSIP C-2 funding in the amount of $382,630 and amend the FY 2025-26 Adopted Budget as follows:

1. Appropriate $362,930 from revenue account 001.PR000.48010.1007.000000 (General Fund, Parks and Recreation General, Other Intergovernmental Revenue, Los Angeles County Aging and Disabilities Department Nutrition State C1) to expenditure account 001.PR42A.62300.0000.000000 (General Fund, Supplemental Nutrition Program, Special Department Supplies).

2. Appropriate $19,700 from revenue account 001.PR000.48010.1008.000000 (General Fund, Parks and Recreation General, Other Intergovernmental Revenue, Los Angeles County Aging and Disabilities Department Nutrition State C2) to account number 001.PR42A.62300.0000.000000 (General Fund, Supplemental Nutrition Program, Special Department Supplies).

CONCLUSION

The City's Supplemental Nutrition Services Program provides vital services that enhance the independence, socialization, and quality of life for senior residents. City Council's acceptance and approval of an additional $382,630 in NCC, MOCA, and NSIP C-1 and C-2 funding from the LA County Aging and Disabilities Department will further support the City's valued congregate and home-delivered meals services.

ATTACHMENTS

Attachment 1 – FY 2025-26 County of LA Aging and Disabilities Department ENP Allocation Letter OAA & Net County Cost (NCC) MOCA funding and NSIP C1 and C2 funding.

Attachment 2 – Executed Elderly Nutrition Program Amendment One

LOS ANGELES COUNTY
Aging & Disabilities Department

BOARD OF SUPERVISORS
Hilda L. Solis
Holly J. Mitchell
Lindsey P. Horvath
Janice Hahn
Kathryn Barger

EXECUTIVE LEADERSHIP
Maral V. Karaccusian
Interim Director

Lorenza C. Sánchez
Chief Deputy Director

Dawnna Lawrence
Interim Administrative Deputy II

Anna Avdalyan
Assistant Director

Dr. Solomon Shibeshi
Assistant Director

Victoria Jump
Assistant Director

Ivan Pacheco
Chief Information Officer

GET IN TOUCH
510 S. Vermont Avenue, Suite 1100
Los Angeles, CA 90020
ad.lacounty.gov
info@ad.lacounty.gov

Aging & Adult Information & Assistance Line:
(800) 510-2020
Report Elder Abuse:
(877) 477-3646
Community & Senior Centers:
(800) 689-8514
Disability Information & Access Line:
(888) 677-1199

REVISED 11/13/2025

October 16, 2025

City of Burbank
Attention: Justin Hess
1301 West Olive Avenue
Burbank, CA 91506

FISCAL YEAR 2025-26 ADDITIONAL FUNDING ALLOCATION FOR ELDERLY NUTRITION PROGRAM SERVICES

Dear Mr. Hess:

County of Los Angeles Aging and Disabilities Department (County) intends to amend City of Burbank's (Subrecipient's) Elderly Nutrition Program (ENP) Subaward. The Subaward Amendment information is outlined below

- Purpose: Subrecipient will utilize additional baseline - Net County Cost (NCC) and additional Modernizing Older Californians Act (MOCA) funding to provide defined and contracted ENP Congregate Meal Services during Fiscal Year (FY) 2025-26. Subrecipient will also utilize Nutrition Services Incentive Program (NSIP) funding to supplement the cost of food used for Congregate Meals and Home-Delivered Meals during FY 2025-26.
- Subaward Number: ENP252601
- Amendment Number: One
- Subaward Term: July 1, 2025 through June 30, 2026
- Total Funding Allocation: $382,630
  - Additional baseline NCC funds: $87,000
  - Additional MOCA funds: $250,000
  - NSIP funds: $45,630
- Period Funds are available for use (Subject to execution of Subaward): July 1, 2025 – June 30, 2026
- Service Area: Supervisorial District 5

- Funding Source(s) and Service Category(ies) are as follows:

Funding Source	Service Category	Unit Rate	Allocation Amount				Total Allocation Amount
			Baseline & MOCA	Additional Baseline NCC	Additional MOCA	NSIP	
OAA Title III C-1 & NCC	Congregate Meals	$12.21	$278,600	**$87,000**			**$365,600** [1]
MOCA	Congregate Meals	$12.21	$24,300		**$250,000**		**$274,300** [2]
NSIP	Congregate Meals	~~$0.71~~ $1.00				**$25,930**	**$25,930** [3]
	Home-Delivered Meals	~~$0.71~~ $1.00				**$19,700**	**$19,700** [4]
Total Additional Funding							**$382,630**
Original Baseline and MOCA Funding (Refer to FY 2025-26 Original Baseline and MOCA Funding Allocation Letter)							**$690,000**
Subaward Sum Year 1 (SSY1) (Additional Baseline NCC, Additional MOCA, NSIP, Original Baseline and MOCA Funding)							**$1,072,630**

[1-4] **Complete one (1) budget and one (1) MPS for each total allocation amount.**

If you have any questions, please contact Lynn Tran of my staff by phone or e-mail as follows: (323) 513-4214 or ltran@ad.lacounty.gov.

Thank you.

Irma Panosian

Irma Panosian, Administrative Services Manager III
Administrative Services Branch

ELDERLY NUTRITION PROGRAM (ENP)
SUBAWARD PERIOD JULY 2025 - JUNE 2026
SUBAWARD NUMBER ENP252601

AMENDMENT ONE

This Amendment is made and entered into by and between

COUNTY OF LOS ANGELES THROUGH ITS
AGING AND DISABILITIES DEPARTMENT
("County" or "AD")

County's Business Address
510 South Vermont Avenue
Los Angeles, CA 90020

and

CITY OF BURBANK
("Contractor" or "Subrecipient")

Subrecipient's Business Address
1301 West Olive Avenue
Burbank, CA 91506

WHEREAS, reference is made to that certain document originally entitled "Elderly Nutrition Program (ENP) Subaward Number ENP252601 Subaward Period July 2025 - June 2026" dated July 1, 2025, ("Contract" or "Subaward"); and

WHEREAS, the parties hereto have previously entered into the above referenced Subaward for the purpose of providing Elderly Nutrition Program (ENP) Services, which include serving congregate meals and home-delivered meals as well as conducting telephone reassurance to the older adult population in Los Angeles County (excluding the City of Los Angeles); and

WHEREAS, County and Subrecipient recognize and agree that specific terms (including, but not limited to, Contract, Subaward, Contractor, Subrecipient, Subcontract, Lower Tier Subaward, Subcontractor and Lower Tier Subrecipient) are used interchangeably throughout this Amendment in order to comply with Federal, State, and County regulations; and

WHEREAS, it is the intent of the parties to amend this Subaward to allocate additional baseline Net County Cost (NCC) funding in the amount of **$87,000**, which will be reimbursed to Subrecipient in exchange for additional defined and contracted ENP Congregate Meal Services as specified herein to be provided by Subrecipient during Fiscal Year (FY) 2025-26; and

WHEREAS, it is the intent of the parties to also amend this Subaward to additional allocate Modernizing Older Californians Act (MOCA) funding in the amount of **$250,000**, which will be reimbursed to Subrecipient in exchange for additional defined and contracted ENP Congregate Meal Services as specified herein to be provided by Subrecipient during FY 2025-26; and

WHEREAS, it is the intent of the parties to also amend this Subaward to allocate Nutrition Services Incentive Program (NSIP) C1 funding in the amount of **$25,930**, which will be reimbursed to Subrecipient to supplement the cost of food used for Congregate Meals provided by Subrecipient during FY 2025-26; and

WHEREAS, it is the intent of the parties to also amend this Subaward to allocate NSIP C2 funding in the amount of **$19,700**, which will be reimbursed to Subrecipient to supplement the cost of food used for Home-Delivered Meals provided by Subrecipient during FY 2025-26; and

WHEREAS, it is the intent of the parties to also amend this Subaward to provide for the other changes set forth herein; and

WHEREAS, the Subaward provides that changes to its terms may be made in the form of a written Amendment, which is formally approved and executed by the parties.

NOW THEREFORE, THE PARTIES HERETO AGREE AS FOLLOWS:

I. This Amendment will commence **upon execution by all parties.**

II. Subparagraph 5.1.3 is deleted in its entirety and replaced as follows:

5.1.3 **Subaward Sum Year 1 Funding Source(s)**

5.1.3.1 The Subaward Sum Year 1 for this Subaward is comprised of monies which are identified by the funding source(s) or governing statue(s) listed below. The funding source(s) and governing statute(s) authorize County to use these monies to provide Program Services.

5.1.3.2 Older Americans Act (OAA) Title III-B (Supportive Services and Senior Centers) original baseline funds

5.1.3.2.1 Subaward Sum: **$1,300**

5.1.3.2.2 Service Area: Supervisorial District 5

5.1.3.2.3 Period of Performance: July 1, 2025 – June 30, 2026 (consistent with California Department of

Aging MOU #AP-2425-19, Funding Revision # 2526-03)

5.1.3.2.4 Allocation Letter: Fiscal Year 2025-26 Original Baseline and Modernizing Older Californians Act Funding Allocation for Elderly Nutrition Program Services

5.1.3.3 OAA Title III C-1 (Nutrition Services) original baseline funds

5.1.3.3.1 Subaward Sum: **$278,600**

5.1.3.3.2 Service Area: Supervisorial District 5

5.1.3.3.3 Period of Performance: July 1, 2025 – June 30, 2026 (consistent with California Department of Aging MOU #AP-2425-19, Funding Revision # 2526-03)

5.1.3.3.4 Allocation Letter: Fiscal Year 2025-26 Original Baseline and Modernizing Older Californians Act Funding Allocation for Elderly Nutrition Program Services

5.1.3.4 OAA Title III C-2 (Nutrition Services) original baseline funds

5.1.3.4.1 Subaward Sum: **$320,700**

5.1.3.4.2 Service Area: Supervisorial District 5

5.1.3.4.3 Period of Performance: July 1, 2025 – June 30, 2026 (consistent with California Department of Aging MOU #AP-2425-19, Funding Revision # 2526-03)

5.1.3.4.4 Allocation Letter: Fiscal Year 2025-26 Original Baseline and Modernizing Older Californians Act Funding Allocation for Elderly Nutrition Program Services

5.1.3.5 Modernizing Older Californians Act (MOCA) funds for ENP Congregate Meal Services

5.1.3.5.1 Subaward Sum: **$24,300**

5.1.3.5.2 Service Area: Supervisorial District 5

5.1.3.5.3 Period of Performance: July 1, 2025 – June 30, 2026 (consistent with California Department of Aging contract #NM-2324-19)

5.1.3.5.4 Allocation Letter: Fiscal Year 2025-26 Original Baseline and Modernizing Older Californians Act Funding Allocation or Elderly Nutrition Program Services

5.1.3.6 MOCA funds for ENP Home-Delivered Meal Services

5.1.3.6.1 Subaward Sum: **$65,100**

5.1.3.6.2 Service Area: Supervisorial District 5

5.1.3.6.3 Period of Performance: July 1, 2025 – June 30, 2026 (consistent with California Department of Aging contract #NM-2324-19)

5.1.3.6.4 Allocation Letter: Fiscal Year 2025-26 Original Baseline and Modernizing Older Californians Act Funding Allocation for Elderly Nutrition Program Services

5.1.3.7 Additional baseline NCC funds for ENP Congregate Meal Services

5.1.3.7.1 Subaward Sum: **$87,000**

5.1.3.7.2 Service Area: Supervisorial District 5

5.1.3.7.3 Period of Performance: July 1, 2025 – June 30, 2026

5.1.3.7.4 Allocation Letter: Fiscal Year 2025-26 Additional Funding Allocation for Elderly Nutrition Program Services

5.1.3.8 Additional MOCA funding for ENP Congregate Meal Services

5.1.3.8.1 Subaward Sum: **$250,000**

5.1.3.8.2 Service Area: Supervisorial District 5

5.1.3.8.3 Period of Performance: July 1, 2025 – June 30, 2026 (consistent with California Department of Aging contract #NM-2324-19)

5.1.3.8.4 Allocation Letter: Fiscal Year 2025-26 Additional Funding Allocation for Elderly Nutrition Program Services

5.1.3.9 NSIP C1 funds for ENP Congregate Meal Services

5.1.3.9.1 Subaward Sum: **$25,930**

5.1.3.9.2 Service Area: Supervisorial District 5

5.1.3.9.3 Period of Performance: July 1, 2025 – June 30, 2026 (consistent with California Department of Aging MOU #AP-2425-19, Funding Revision # 2526-04)

5.1.3.9.4 Allocation Letter: Fiscal Year 2025-26 Additional Funding Allocation for Elderly Nutrition Program Services

5.1.3.10 NSIP C2 funds for ENP Home-Delivered Meal Services

5.1.3.10.1 Subaward Sum: **$19,700**

5.1.3.10.2 Service Area: Supervisorial District 5

5.1.3.10.3 Period of Performance: July 1, 2025 – June 30, 2026 (consistent with California Department of Aging MOU #AP-2425-19, Funding Revision # 2526-04)

5.1.3.10.4 Allocation Letter: Fiscal Year 2025-26 Additional Funding Allocation for Elderly Nutrition Program Services

III. Subparagraph 5.10.4 is deleted in its entirety and replaced as follows:

5.10.4 Federal Award Identification Number (FAIN): 2501CAOASS-00; 2501CAOACM-00; 2501CAOAHD-00; and, 2501CAOANS-00

IV. Subparagraph 5.10.7 is deleted in its entirety and replaced as follows:

5.10.7 Amount of Federal Funds Obligated by this Action:

5.10.7.1 Original Subaward: $690,000

5.10.7.1.1 Original baseline funds: $600,600

5.10.7.1.2 MOCA funds: $89,400 *(State funds)*

5.10.7.2 Amendment One: $382,630

5.10.7.2.1 Additional baseline NCC funds: $87,000

5.10.7.2.2 Additional MOCA funds: $250,000 *(State funds)*

5.10.7.2.3 NSIP funds: $45,630

V. Subparagraph 5.10.8 is deleted in its entirety and replaced as follows:

5.10.8 Total Amount of Federal Funds Obligated to Subrecipient (Subaward Sum Year 1): $733,230 *(funds identified in Subparagraphs 5.10.7.1.2 and 5.10.7.2.3 are excluded)*

VI. Subparagraph 5.10.9 is deleted in its entirety and replaced as follows:

5.10.9 Total Amount of Federal Award (Maximum Subaward Sum): $733,230 *(funds identified in Subparagraphs 5.10.7.1.2 and 5.10.7.2.3 are excluded)*

VII. Subparagraph 5.10.10 is deleted in its entirety and replaced as follows:

5.10.10 Federal Award Project Description: Federal Title IIIB 3BSL; Federal Title IIIC1 3C1L; NSIP C1 NC1L; Federal Title IIIC2 3C2L; and, NSIP C2 NC2L

VIII. Subparagraph 5.10.12 is deleted in its entirety and replaced as follows:

5.10.12 Assistance Listings Number and Title: 93.044 – Special Programs for the Aging, Title III, Part B (Grants for Supportive Services and Senior Centers); 93.045 – Special Programs for the Aging, Title III, Part C (Nutrition Services); and, 93.053 Nutrition Services Incentive Program

IX. Subparagraph 8.25.1 is deleted in its entirety and replaced as follows:

8.25.1 Commercial General Liability

8.25.1.1 Insurance (providing scope of coverage equivalent to ISO policy form CG 00 01), naming County and its Agents as an additional insured, with limits of not less than:

General Aggregate:	$2 million
Products/Completed Operations Aggregate:	$1 million
Personal and Advertising Injury:	$1 million
Each Occurrence:	$1 million

X. “Exhibit B1.1 (Budget) Amendment 1 {FY 2025-26 Additional Baseline Funding}” is added, is an addendum to "Exhibit B1.1 (Budget)", and is incorporated herein by reference.

XI. “Exhibit B1.2 (Budget) Amendment 1 {FY 2025-26 Additional MOCA Funding}” is added, is an addendum to "Exhibit B1.2 (Budget)", and is incorporated herein by reference

XII. “Exhibit B1.3 (Budget) Amendment 1 {FY 2025-26 NSIP Funding}” is added and is incorporated herein by reference

XIII. “Exhibit B2.3 (Budget) Amendment 1 {FY 2025-26 NSIP Funding}” is added and is incorporated herein by reference

XIV. “Exhibit C1.1 (Mandated Program Services) Amendment 1 {FY 2025-26 Additional Baseline Funding}” is added, is an addendum to "Exhibit C1.1 (Mandated Program Service)”, and is incorporated herein by reference.

XV. “Exhibit C1.2 (Mandated Program Services) Amendment 1 {FY 2025-26 Additional MOCA Funding}” is added, is an addendum to "Exhibit C1.2 (Mandated Program Services)", and is incorporated herein by reference

XVI. “Exhibit C1.3 (Budget) Amendment 1 {FY 2025-26 NSIP Funding}” is added and is incorporated herein by reference

XVII. “Exhibit C2.3 (Budget) Amendment 1 {FY 2025-26 NSIP Funding}” is added and is incorporated herein by reference

XVIII. “Exhibit D (County’s Administration)” is deleted in its entirety and replaced with the attached “Exhibit D (County’s Administration) (Rev. 09/2025)”, which is incorporated herein by reference.

XIX. “Exhibit Q (Accounting, Administration and Reporting Requirements)” deleted in its entirety and replaced with the attached “Exhibit Q (Accounting, Administration and Reporting Requirements) (Rev. 09/2025)”, which is incorporated herein by reference.

XX. The “Fiscal Year 2025-26 Additional Funding Allocation for Elderly Nutrition Program Services” funding allocation letter is incorporated herein by reference.

All other terms and conditions of the Subaward will remain in full force and effect.

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IN WITNESS WHEREOF, the Board of Supervisors of the County of Los Angeles has caused this **Amendment One** to be subscribed on its behalf by the Interim Director of Aging and Disabilities Department, and the Subrecipient has subscribed the same through its Authorized Representative. The Authorized Representative(s) signing on behalf of Subrecipient warrants under penalty of perjury that he or she is authorized to bind Subrecipient.

COUNTY OF LOS ANGELES

By Maral V. Karaccusian (Nov 14, 2025 13:04:04 PST) Nov 14, 2025

Maral V. Karaccusian, Interim Director — Date
County of Los Angeles
Aging & Disabilities Department

SUBRECIPIENT

City of Burbank
Subrecipient's Legal Name

ENP252601
Subaward Number

By Kristen Smith — Oct 20, 2025

Name of Authorized Representative — Date

Assistant Park, Recreation and Community Services Director
Title

Kristen Smith (Oct 20, 2025 10:40:10 PDT)
Signature

Approved as to Form:

OFFICE OF COUNTY COUNSEL
Dawyn R. Harrison, County Counsel

By
Airlonna Whitaker
Deputy County Counsel

By _____ _____
Name of Authorized Representative — Date

Title

Signature

EXHIBIT B1.1 (BUDGET)
AMENDMENT 1 {FY 2025-26 ADDITIONAL BASELINE FUNDING)

ALL COSTS REPORTED ON THIS BUDGET MUST BE ALLOWABLE, NECESSARY, AND REASONABLE FOR THE PROGRAM SERVICES TO BE PROVIDED.

Program Services: Congregate Meal Services
Fiscal Year: 2025-2026
Funding Type: OAA Title III C-1 and Net County Cost (NCC)
Los Angeles County Region: N/A
Supervisorial District: Five
Subaward Number: ENP252601
Amendment Number: One **Modification Number:** N/A
Subrecipient's Legal Name: City of Burbank

Main Administrative Office Address	City	State	Zip Code
1301 W. Olive Ave.	Burbank	CA	91506

Mailing Address (if different from above)	City	State	Zip Code
Same as above	Burbank	CA	91506

Prefix	Authorized Representative	Job Title	Phone Number	Ext.	E-Mail Address
Ms.	Erin Barrows	Recreation Services Manager	(818) 235 5402	[Enter]	ebarrows@burbankca.gov

Prefix	Project Manager	Job Title	Phone Number	Ext.	E-Mail Address
Ms.	Roxana Tabibi	Social Services Supervisor- Nutrition	(818) 235 5358	[Enter]	rtabibi@burbankca.gov

Prefix	Budget Analyst	Job Title	Phone Number	Ext.	E-Mail Address
Ms.	Angela O'Connor	Proncipal Accountant	(818) 235 5490	[Enter]	aoconnor@burbankca.gov

PROGRAM FUNDING SUMMARY

(A) SERVICE CATEGORY	(B) SUBAWARD SUM YEAR 1 (SSY1) (1)		SUBRECIPIENT'S FUNDS (SF) (2)					(F) TOTAL FUNDING	(G) UNIT RATE		
			(C) MATCH (3)		(D) NON-MATCH		(E) PROGRAM INCOME		(1) SSY1	(2) SF	(3) TOTAL
	(1) CASH OTHER	(2) CASH NSIP	(1) CASH	(2) IN-KIND	(1) CASH	(2) IN-KIND	(1) CASH	(B+C+D+E)			
Congregate Meals	$ 365,600	N/A	$ 548,265	[Enter]	[Enter]	[Enter]	$ 50,000	$ 963,865	$ 12.21	$ 19.98	$ 32.19
Equipment (Purchases) (4)	[Enter]	N/A	[Enter]		[Enter]			$ -			
Equipment (Other) (5)				[Enter]		[Enter]		$ -			
Grand Total (6)	$ 365,600	$ -	$ 548,265	$ -	$ -	$ -	$ 50,000	$ 963,865			

COUNTY USE ONLY			
Assigned Program Analyst:	Jorge Pena	Equipment Purchase(s) Approved by:	N/A
Assigned Contract Analyst:	Lynn Tran		
Budget Reviewed and Approved by:	Lynn Tran	Date:	10/23/2025

NOTE:
(1) The SSY1 for each Service Category must match the SSY1 Cash Other reflected in Exhibit C1.1 (Mandated Program Services), Section I (Units of Service Summary) for each Service Category.
(2) The SF for each Service Category must match the SF reflected in Exhibit C1.1 (Mandated Program Services), Section I (Units of Service Summary) for each Service Category.
(3) The minimum required total mach is twelve percent (12%) of SSY1.

(4) Funding Amount for Equipment (Purchase(s)) reflected under SSY1 and SF must match the Equipment (Purchase(s)) Funding Amount reflected in Exhibit C1.1 (Mandated Program Services), Section I (Units of Service Summary).
(5) Funding Amount for Equipment (Other) reflected as SF must match the Equipment (Other) Funding Amount reflected in Exhibit C1.1 (Mandated Program Services), Section I (Units of Service Summary).
(6) Grand Total Funding Amount under Column (F) Total Funding Amount must match Grand Total Funding Amount reflected in Exhibit C1.1 (Mandated Program Services), Section I (Units of Service Summary), Column (E) Funding Amount.

Program Services: **Congregate Meal Services** Attachment 2

Fiscal Year: 2025-2026

Funding Type: OAA Title III C-1 and Net County Cost (NCC)

Los Angeles County Region: N/A

Supervisorial District: Five

Subaward Number: ENP252601

Amendment Number: One **Modification Number:** N/A

Subrecipient's Legal Name: City of Burbank

I. BUDGET DETAIL - PERSONNEL

(A) POSITION TITLE (1)	(B) % OF TIME ON PROGRAM (2)	(C) MONTHLY SALARY	(D) NO. OF MONTHS	(E) TOTAL COSTS (B*C*D)	(F) SSY1 (1) CASH OTHER	SF (G) MATCH (1) CASH	SF (G) MATCH (2) IN-KIND	SF (H) NON-MATCH (1) CASH	SF (H) NON-MATCH (2) IN-KIND	SF (I) PROGRAM INCOME (1) CASH	(J) TOTAL FUNDING AMOUNT (F+G+H+I)	(K) VARIANCE (E - J)
DIRECT												
Project Manager/Social Service Supervisor- Nutrition	50%	$ 10,480	12	**$ 62,880**	$ 60,462	$ 2,418					**$ 62,880**	**$0**
Food Service manager /Supervisor/Site Manager at Mccambridge	50%	$ 6,642	12	**$ 39,852**	$ 38,316	$ 1,536					**$ 39,852**	**$0**
Site manager at Tuttle site/ Social Services Coordinator/ Sylvia	100%	$ 6,256	12	**$ 75,072**	$ 72,192	$ 2,880					**$ 75,072**	**$0**
Site manager at Joslyn site/ Social Services Coordinator/ Ruby	100%	$ 6,256	12	**$ 75,072**	$ 72,192	$ 2,880					**$ 75,072**	**$0**
Principal Clerk/ Angela	50%	$ 7,572	12	**$ 45,432**	$ 3,686	$ 41,746					**$ 45,432**	**$0**
Food Service Aid// McCambridge kitchen / Luis Angel	50%	$ 4,298	12	**$ 25,788**		$ 25,788					**$ 25,788**	**$0**
Food Service Aid/ Tuttle/ /Gina	100%	$ 4,298	12	**$ 51,576**		$ 51,576					**$ 51,576**	**$0**
Food Service Aid / Joslyn /Alexis	100%	$ 4,298	12	**$ 51,576**		$ 51,576					**$ 51,576**	**$0**
Work trainee/ Joslyn/ Viollete	100%	$ 3,616	12	**$ 43,392**		$ 43,392					**$ 43,392**	**$0**
Work trainee - Mc and HDM- Jerry	50%	$ 3,616	12	**$ 21,696**		$ 21,696					**$ 21,696**	**$0**
Work trainee/ - Mc Abdulah	100%	$ 3,616	12	**$ 43,392**		$ 43,392					**$ 43,392**	**$0**
Recreation Leader	20%	$ 4,986	12	**$ 11,966**		$ 11,966					**$ 11,966**	**$0**

Attachment 2

I. BUDGET DETAIL - PERSONNEL

(A) POSITION TITLE (1)	(B) % OF TIME ON PROGRAM (2)	(C) MONTHLY SALARY	(D) NO. OF MONTHS	(E) TOTAL COSTS (B*C*D)	(F) SSY1 (1) CASH OTHER	SF (G) MATCH (1) CASH	SF (G) MATCH (2) IN-KIND	SF (H) NON-MATCH (1) CASH	SF (H) NON-MATCH (2) IN-KIND	SF (I) PROGRAM INCOME (1) CASH	(J) TOTAL FUNDING AMOUNT (F+G+H+I)	(K) VARIANCE (E - J)
Facility attendant	20%	$ 3,769	12	**$ 9,046**		$ 9,046					**$ 9,046**	**$0**
[Enter title]												
[Enter title]												
[Enter title]												
[Enter title]												
[Enter title]												
[Enter title]												
[Enter title]												
[Enter title]												
SUBTOTAL DIRECT PERSONNEL				**$ 556,740**	$ 246,848	$ 309,892	$ -	$ -	$ -	$ -	**$ 556,740**	**$0**
Taxes 1.45%				**$ 8,073**	$ 3,579	$ 4,493	(3)	(3)	(3)	(3)	**$ 8,072**	**$0**
Benefits 40.00%				**$ 222,696**	$ 9,939	$ 212,757	(4)	(4)	(4)	(4)	**$ 222,696**	**$0**
TOTAL DIRECT PERSONNEL				**$ 787,509**	**$ 260,366**	**$ 527,142**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 787,508**	**$0**
INDIRECT												
Indirect Costs (Personnel)				[Complete as needed]	(5)	[Complete as needed]	[Complete as needed]	[Complete as needed]	[Complete as needed]	[Complete as needed]	$ -	
Do indirect costs exceed the fifteen percent (15%) maximum?												
GRAND TOTAL												
GRAND TOTAL PERSONNEL				**$ 787,509**	**$ 260,366**	**$ 527,142**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 787,508**	**$0**

NOTE:

(1): Enter the title of each position. List all mandatory staffing positions noted in Exhibit A (Statement of Work and Attachments). If a mandatory position is performed by staff under a different position/payroll title then list both the position title noted in Exhibit A (Statement of Work and Attachments) and the payroll title (e.g., Project Director/Recreation Director).

(2): If an individual's time is allocated to multiple Program Services, that individual's time must not exceed 100% when his/her time is totaled for Congregate Meal Services, Home-Delivered Meal Services, and Telephone Reassurance Services.

(3): Enter the amount of funding that Subrecipient will use to fund any portion of the total cost for taxes.

(4): Enter the amount of funding that Subrecipient will use to fund any portion of the total cost for benefits.

(5): The maximum reimbursable amount allowable for indirect costs is fifteen percent (15%) of Subrecipient's modified total direct cost reflected under Column F (SSY1 Cash Other). Indirect costs in excess of the fifteen percent (15%) maximum may be budgeted as a match in-kind contribution and used to meet the match requirement (subject to County's prior written approval).

Attachment 2

Program Services: Congregate Meal Services

Fiscal Year: 2025-2026

Funding Type: OAA Title III C-1 and Net County Cost (NCC)

Los Angeles County Region: N/A

Supervisorial District: Five

Subaward Number: ENP252601

Amendment Number: One **Modification Number:** N/A

Subrecipient's Legal Name: City of Burbank

II. BUDGET DETAIL - VOLUNTEERS

(A) POSITION TITLE	(B) NUMBER OF POSITIONS	(C) % OF TIME ON PROGRAM	(D) MONTHLY SALARY EQUIVALENT	(E) NO. OF MONTHS	(F) TOTAL SALARY EQUIVALENT (B*C*D*E)	SF (G) MATCH (1) (1) IN-KIND	SF (H) NON-MATCH (1) IN-KIND	(I) TOTAL IN-KIND (G + H)	(J) VARIANCE (F - I)
DIRECT									
[Enter title]									
[Enter title]									
[Enter title]									
[Enter title]									
[Enter title]									
[Enter title]									
[Enter title]									
[Enter title]									
[Enter title]									
TOTAL DIRECT VOLUNTEERS					$ -	$ -	$ -	$ -	$0
INDIRECT									
Indirect Costs (Volunteers)					**[Complete as needed]**	[Complete as needed]	[Complete as needed]		
GRAND TOTAL									
GRAND TOTAL VOLUNTEERS					$ -	$ -	$ -	$ -	$0

NOTE:

(1): When using volunteer services as an in-kind match to meet the minimum required match, this in-kind match must not exceed more than fifty percent (50%) of the minimum required match. For example, if volunteer services total $2,000 and the minimum required match is $1,500 then a maximum of $750 of volunteer services will count toward meeting the minimum required match. Additionally, Subrecipient does not have to change the amount of volunteer services reflected as in-kind match since only a portion of it may be counted toward meeting the minimum required match. Using the previous example, Subrecipient may reflect $2,000 (as opposed to $750) as in-kind match for volunteer services but only $750 of this amount will be counted toward meeting the minimum required match.

Program Services: Congregate Meal Services

Fiscal Year: 2025-2026

Funding Type: OAA Title III C-1 and Net County Cost (NCC)

Los Angeles County Region: N/A

Supervisorial District: Five

Subaward Number: ENP252601

Amendment Number: One **Modification Number:** N/A

Subrecipient's Legal Name: City of Burbank

III. BUDGET DETAIL - VOLUNTEER EXPENSES

(A) DESCRIPTION	(B) UNIT COST	(C) NUMBER OF UNITS	(D) NO. OF MONTHS	(E) TOTAL COSTS (B*C*D)	(F) SSY1 (1) CASH OTHER	SF (G) MATCH (1) CASH	SF (G) MATCH (2) IN-KIND	SF (H) NON-MATCH (1) CASH	SF (H) NON-MATCH (2) IN-KIND	SF (I) PROGRAM INCOME (1) CASH	(J) TOTAL FUNDING (F+G+H+I)	(K) VARIANCE (E - J)
DIRECT												
Training												
Mileage (Cost/Mile) (1)												
[Enter description of other expenses]												
[Enter description of other expenses]												
[Enter description of other expenses]												
[Enter description of other expenses]												
[Enter description of other expenses]												
[Enter description of other expenses]												
TOTAL DIRECT VOLUNTEER EXPENSES				$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$0
INDIRECT												
Indirect Costs (Volunteer Expenses)					(2)	[Complete as needed]	[Complete as needed]	[Complete as needed]	[Complete as needed]	[Complete as needed]		
Do indirect costs exceed the fifteen percent (15%) maximum?												
GRAND TOTAL												
GRAND TOTAL VOLUNTEER EXPENSES				$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$0

NOTE:

(1) Effective January 1, 2025, County's approved mileage rate is $0.66 per mile and State's mileage rate is available online at: http://www.calhr.ca.gov/employees/Pages/travel-reimbursements.aspx. Reimbursement for mileage must not exceed the lesser of County's rate and State's rate.

(2): The maximum reimbursable amount allowable for indirect costs is fifteen percent (15%) of Subrecipient's modified total direct cost reflected under Column F (SSY1 Cash Other). Indirect costs in excess of the fifteen percent (15%) maximum may be budgeted as a match in-kind contribution and used to meet the match requirement (subject to County's prior written approval).

Program Services: Congregate Meal Services

Attachment 2

Fiscal Year: 2025-2026

Funding Type: OAA Title III C-1 and Net County Cost (NCC)

Los Angeles County Region: N/A

Supervisorial District: Five

Subaward Number: ENP252601

Amendment Number: One **Modification Number:** N/A

Subrecipient's Legal Name: City of Burbank

IV. BUDGET DETAIL - SUBAWARD(S)/SUBCONTRACT(S) FOR CATERED FOOD

(A) LOWER TIER SUBRECIPIENT'S/SUBCONTRACTOR(S) NAME (1)	(B) SERVICE CATEGORY	(C) UNIT COST	(D) NO. OF UNITS	(E) NO. OF MONTHS	(F) TOTAL COSTS (C*D*E)	(G) SSY1 (1) CASH OTHER	(G) SSY1 (2) CASH NSIP	SF (H) MATCH (1) CASH	SF (H) MATCH (2) IN-KIND	SF (I) NON-MATCH (1) CASH	SF (I) NON-MATCH (2) IN-KIND	SF (J) PROGRAM INCOME (1) CASH	(K) TOTAL FUNDING (G+H+I+J)	(L) VARIANCE (F - K)
DIRECT														
Trio Community Food	All Congregate Meals	$ 6.17	1,421	12	**$ 105,234**	$ 105,234							**$ 105,234**	**$0**
[Enter caterer's name]	Select Description													
[Enter caterer's name]	Select Description													
[Enter caterer's name]	Select Description													
[Enter caterer's name]	Select Description													
[Enter caterer's name]	Select Description													
[Enter caterer's name]	Select Description													
TOTAL DIRECT LOWER TIER SUBAWARD(S)/SUBCONTRACT(S) FOR CATERED FOOD					**$ 105,234**	**$ 105,234**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 105,234**	**$0**
INDIRECT														
Indirect Costs (Lower Tier Subaward(s)/Subcontract(s) for Catered Food)						(2)		[Complete as needed]	[Complete as needed]	[Complete as needed]	[Complete as needed]	[Complete as needed]		
Do indirect costs exceed the fifteen percent (15%) maximum?														
GRAND TOTAL														
GRAND TOTAL LOWER TIER SUBAWARD(S)/SUBCONTRACT(S) FOR CATERED FOOD					**$ 105,234**	**$ 105,234**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 105,234**	**$0**

NOTE:

(1): Use this Budget Detail to report Lower Tier Subaward(s)/Subcontract(s) with caterers by entering the name of the caterer. The information provided herein must be included in Exhibit T (List of Lower Tier Subawards). Subrecipient must obtain prior written approval from County before executing Subaward(s).

(2): The maximum reimbursable amount allowable for indirect costs is fifteen percent (15%) of Subrecipient's modified total direct cost reflected under Column G (SSY1 Cash Other). Indirect costs in excess of the fifteen percent (15%) maximum may be budgeted as a match in-kind contribution and used to meet the match requirement (subject to County's prior written approval).

Attachment 2

Program Services: **Congregate Meal Services**

Fiscal Year: 2025-2026

Funding Type: OAA Title III C-1 and Net County Cost (NCC)

Los Angeles County Region: N/A

Supervisorial District: Five

Subaward Number: ENP252601

Amendment Number: One **Modification Number:** N/A

Subrecipient's Legal Name: City of Burbank

V. BUDGET DETAIL - RAW FOOD

(A) SERVICE CATEGORY	(B) UNIT COST	(C) NO. OF UNITS	(D) NO. OF MONTHS	(E) TOTAL COSTS (B*C*D)	(F) SSY1 (1) CASH OTHER	(F) SSY1 (2) CASH NSIP	SF (G) MATCH (1) CASH	SF (G) MATCH (2) IN-KIND	SF (H) NON-MATCH (1) CASH	SF (H) NON-MATCH (2) IN-KIND	SF (I) PROGRAM INCOME (1) CASH	(J) TOTAL FUNDING (F+G+H+I)	(K) VARIANCE (E - J)
DIRECT													
Congregate Meals	$ 6.16	101	12	**$ 7,466**			$ 7,466					**$ 7,466**	**$0**
TOTAL DIRECT RAW FOOD				**$ 7,466**	**$ -**	**$ -**	**$ 7,466**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 7,466**	**$0**
INDIRECT													
Indirect Costs (Raw Food)					(1)		[Complete as needed]	[Complete as needed]	[Complete as needed]	[Complete as needed]	[Complete as needed]		
Do indirect costs exceed the fifteen percent (15%) maximum?													
GRAND TOTAL													
GRAND TOTAL RAW FOOD				**$ 7,466**	**$ -**	**$ -**	**$ 7,466**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 7,466**	**$0**

NOTE:

(1): The maximum reimbursable amount allowable for indirect costs is fifteen percent (15%) of Subrecipient's modified total direct cost reflected under Column F (SSY1 Cash Other). Indirect costs in excess of the fifteen percent (15%) maximum may be budgeted as a match in-kind contribution and used to meet the match requirement (subject to County's prior written approval).

Program Services: **Congregate Meal Services** Attachment 2

Fiscal Year: 2025-2026

Funding Type: OAA Title III C-1 and Net County Cost (NCC)

Los Angeles County Region: N/A

Supervisorial District: Five

Subaward Number: ENP252601

Amendment Number: One **Modification Number:** N/A

Subrecipient's Legal Name: City of Burbank

VI. BUDGET DETAIL - SPACE

(A) NAME OF LOCATION AND DESCRIPTION	(B) UNIT COST (1)	(C) NO. OF UNITS	(D) NO. OF MONTHS	(E) TOTAL COSTS (B*C*D)	(F) SSY1 (1) CASH OTHER	SF (G) MATCH (1) CASH	SF (G) MATCH (2) IN-KIND	SF (H) NON-MATCH (1) CASH	SF (H) NON-MATCH (2) IN-KIND	SF (I) PROGRAM INCOME (1) CASH	(J) TOTAL FUNDING (F+G+H+I)	(K) VARIANCE (E - J)
DIRECT												
[Enter name and description]												
[Enter name and description]												
[Enter name and description]												
[Enter name and description]												
[Enter name and description]												
[Enter name and description]												
[Enter name and description]												
[Enter name and description]												
TOTAL DIRECT SPACE				$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$0
INDIRECT												
Indirect Costs (Space)					(2)	[Complete as needed]	[Complete as needed]	[Complete as needed]	[Complete as needed]	[Complete as needed]		
Do indirect costs exceed the fifteen percent (15%) maximum?												
GRAND TOTAL												
GRAND TOTAL SPACE				$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$0

NOTE:

(1): Please submit supporting documentation with this Budget for any unit cost, which exceeds $2.00 per square foot, that will be supported by the SSY1.

(2): The maximum reimbursable amount allowable for indirect costs is fifteen percent (15%) of Subrecipient's modified total direct cost reflected under Column F (SSY1 Cash Other). Indirect costs in excess of the fifteen percent (15%) maximum may be budgeted as a match in-kind contribution and used to meet the match requirement (subject to County's prior written approval).

Program Services: **Congregate Meal Services** Attachment 2

Fiscal Year: 2025-2026

Funding Type: OAA Title III C-1 and Net County Cost (NCC)

Los Angeles County Region: N/A

Supervisorial District: Five

Subaward Number: ENP252601

Amendment Number: One **Modification Number:** N/A

Subrecipient's Legal Name: City of Burbank

VII. BUDGET DETAIL - EQUIPMENT

(A) DESCRIPTION (1)	(B) EQUIPMENT TYPE (2) or (3)	(C) UNIT COST	(D) NO. OF UNITS	(E) TOTAL COSTS (C*D)	(F) SSY1 (1) CASH OTHER	SF (G) MATCH (1) CASH	SF (G) MATCH (2) IN-KIND	SF (H) NON-MATCH (1) CASH	SF (H) NON-MATCH (2) IN-KIND	SF (I) PROGRAM INCOME (1) CASH	(J) TOTAL FUNDING (F+G+H+I)	(K) VARIANCE (E - J)
DIRECT												
[Enter description]	Select											
[Enter description]	Select											
[Enter description]	Select											
[Enter description]	Select											
[Enter description]	Select											
[Enter description]	Select											
[Enter description]	Select											
GRAND TOTAL												
TOTAL DIRECT EQUIPMENT				$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$0

NOTE:

(1) County's approval of Subrecipient's Budget does not constitute approval for Subrecipient to purchase the Equipment/Asset. Prior approval is needed for all computing devices, regardless of cost (including but not limited to, workstations, servers, laptops, personal digital assistants, notebook computers, tablets, smartphones and cellphones) as well as all portable electronic storage media, regardless of cost (including but not limited to, thumb/flash drives and portable hard drives), and/or when Subrecipient will use $500 or more of the SSY1 to purchase the Equipment/Asset.

Subrecipient shall obtain prior written approval from County at least thirty (30) days in advance of the date/time that Subrecipient intends to purchase the Equipment using CSY2 and no later than March 31st of the Fiscal Year. Equipment must be ordered or purchased no later than May 31st of the Fiscal Year.

Subrecipient must submit a minimum of three (3) bids when requesting approval for Equipment that is $500 or more.

Subrecipient must ensure that the description and amount of the Equipment purchase(s) on the Budget are the same as the actual item(s) purchased.

The Grand Total Equipment purchase amount reflected under column (E) CSY2 shall match the total equipment amount reflected in the Mandated Program Services, Section I (Service Unit Summary).

(2) Purchase includes any equipment that Subrecipient intends to purchase. Subreciept must report this using any combination of SSY1, Match Cash, and Non-match Cash.

(3) Other includes any equipment (except for leased equipment) which is not purchased by Subrecipient (e.g. donated items). Subrecipient must report this using any combination of Match In-kind and/or Non-match In-kind.

Program Services: **Congregate Meal Services** Attachment 2

Fiscal Year: 2025-2026

Funding Type: OAA Title III C-1 and Net County Cost (NCC)

Los Angeles County Region: N/A

Supervisorial District: Five

Subaward Number: ENP252601

Amendment Number: One **Modification Number:** N/A

Subrecipient's Legal Name: City of Burbank

VIII. BUDGET DETAIL - OTHER COSTS

(A) DESCRIPTION (1)	(B) UNIT COST	(C) NO. OF UNITS	(D) NO. OF MONTHS	(E) TOTAL COSTS	(F) SSY1	SF (G) MATCH		SF (H) NON-MATCH		SF (I) PROGRAM INCOME	(J) TOTAL FUNDING	(K) VARIANCE
				(B*C*D)	(1) CASH OTHER	(1) CASH	(2) IN-KIND	(1) CASH	(2) IN-KIND	(1) CASH	(F+G+H+I)	(E - J)
DIRECT												
Materials and Supplies (2 CFR 200.453 & 45 CFR 75.453)	$ 4,669.00	1	12	**$ 56,028**		$ 13,657				$ 42,371	**$ 56,028**	**$0**
Training and Education (2 CFR 200.472 & 45 CFR 75.472)	$ 125.00	1	1	**$ 125**						$ 125	**$ 125**	**$0**
Maintenance and Repairs (2 CFR 200.452 & 45 CFR 75.452)	$ 292.00	1	12	**$ 3,504**						$ 3,504	**$ 3,504**	**$0**
Maintenance and Repairs (2 CFR 200.452 & 45 CFR 75.452)	$ 1,000.00	1	4	**$ 4,000**						$ 4,000	**$ 4,000**	**$0**
Select Description (2) (3) (4) (5)												
Select Description (2) (3) (4) (5)												
Select Description (2) (3) (4) (5)												
Select Description (2) (3) (4) (5)												
Select Description (2) (3) (4) (5)												
Select Description (2) (3) (4) (5)												
Select Description (2) (3) (4) (5)												
Select Description (2) (3) (4) (5)												
Select Description (2) (3) (4) (5)												
Select Description (2) (3) (4) (5)												
Select Description (2) (3) (4) (5)												
Select Description (2) (3) (4) (5)												
Select Description (2) (3) (4) (5)												

(A) DESCRIPTION (1)	(B) UNIT COST	(C) NO. OF UNITS	(D) NO. OF MONTHS	(E) TOTAL COSTS (B*C*D)	(F) SSY1 (1) CASH OTHER	SF (G) MATCH (1) CASH	SF (G) MATCH (2) IN-KIND	SF (H) NON-MATCH (1) CASH	SF (H) NON-MATCH (2) IN-KIND	SF (I) PROGRAM INCOME (1) CASH	(J) TOTAL FUNDING (F+G+H+I)	(K) VARIANCE (E - J)
Select Description (2) (3) (4) (5)												
Select Description (2) (3) (4) (5)												
(6)												
(6)												
(6)												
(6)												
TOTAL DIRECT OTHER COSTS				**$ 63,657**	**$ -**	**$ 13,657**	**$ -**	**$ -**	**$ -**	**$ 50,000**	**$ 63,657**	**$0**
INDIRECT												
Indirect Costs (Other Costs)					(7)	[Complete as needed]	[Complete as needed]	[Complete as needed]	[Complete as needed]	[Complete as needed]		
Do indirect costs exceed the fifteen percent (15%) maximum?												
GRAND TOTAL												
GRAND TOTAL OTHER COSTS				**$ 63,657**	**$ -**	**$ 13,657**	**$ -**	**$ -**	**$ -**	**$ 50,000**	**$ 63,657**	**$0**

NOTE:

(1): Allowable costs are identified in accordance with Title 2 Code of Federal Regulations (CFR) Part 200 and Title 45 Code of Federal Regulations (CFR) Part 75.

(2): Subrecipient must obtain prior written approval from County if utilizing SSY1 for Conferences.

(3): Subrecipient must provide the following information to your assigned Contract Analyst: (a) Kind of equipment, (b) Indicate whether the equipment lease is program specific or a shared cost, (c) If a shared cost, provide the cost distribution methodology for County review and (d) Length of the lease.

(4): Effective January 1, 2025, County's approved mileage rate is $0.66 per mile and State's mileage rate is available online at: http://www.calhr.ca.gov/employees/Pages/travel-reimbursements.aspx. Reimbursement for mileage must not exceed the lesser of County's rate and State's rate.

(5): Subrecipient must obtain prior written approval from County if utilizing SSY1 for Travel (Other).

review.

(7): The maximum reimbursable amount allowable for indirect costs is fifteen percent (15%) of Subrecipient's modified total direct cost reflected under Column F (SSY1 Cash Other). Indirect costs in excess of the fifteen percent (15%) maximum may be budgeted as a match in-kind contribution and used to meet the match requirement (subject to County's prior written approval).

Program Services: Congregate Meal Services
Fiscal Year: 2025-2026
Funding Type: OAA Title III C-1 and Net County Cost (NCC)
Los Angeles County Region: N/A
Supervisorial District: Five
Subaward Number: ENP252601
Amendment Number: One **Modification Number:** N/A
Subrecipient's Legal Name: City of Burbank

IX. BUDGET SUMMARY

(A) COST CATEGORIES			(B) COSTS (1) (1) Total Budgeted Costs	(C) FUNDING CATEGORIES			(D) FUNDING (1) (1) Total Budgeted Costs
DIRECT							
1	Personnel	**Cash Other (SSY1)**	**$ 260,366**	1	**SSY1**	Cash Other (SSY1)	$ 365,600
		Cash (SF)	$ 527,142				
		In-Kind (SF)	$ -			Cash NSIP (SSY1)	$ -
2	Volunteers	In-Kind (SF)	$ -				
3	Volunteer Expenses	**Cash Other (SSY1)**	**$ -**			**Subtotal**	**$ 365,600**
		Cash (SF)	$ -				
		In-Kind (SF)	$ -				
4	Lower Tier Subaward(s)/Subcontract(s) for Catered Food	**Cash Other (SSY1)**	**$ 105,234**	2	Match	Cash (SF)	$ 548,265
		Cash NSIP (SSY1)	**$ -**				
		Cash (SF)	$ -			In-Kind (SF)	$ -
		In-Kind (SF)	$ -				
5	Raw Food	**Cash Other (SSY1)**	**$ -**	3	Non-Match	Cash (SF)	$ -
		Cash NSIP (SSY1)	**$ -**				
		Cash (SF)	$ 7,466				
		In-Kind (SF)	$ -				
6	Space	**Cash Other (SSY1)**	**$ -**			In-Kind (SF)	$ -
		Cash (SF)	$ -				
		In-Kind (SF)	$ -				
7	Equipment	**Cash Other (SSY1)**	**$ -**	4	Program Income	Cash (SF)	$ 50,000
		Cash (SF)	$ -				
		In-Kind (SF)	$ -				
8	Other Costs	**Cash Other (SSY1)**	**$ -**				
		Cash (SF)	$ 63,657				
		In-Kind (SF)	$ -				
9	**Subtotal Direct Costs**	**Cash Other (SSY1)**	**$ 365,600**	5	**Subtotal Funding for Direct Costs**	**Cash Other (SSY1)**	**$ 365,600**
		Cash NSIP (SSY1)	**$ -**			**Cash NSIP (SSY1)**	**$ -**
		Cash (SF)	$ 598,265			Cash (SF)	$ 598,265
		In-Kind (SF)	$ -			In-Kind (SF)	$ -
Variance (Costs-Funding)		**Cash**					
		In-Kind					

IX. BUDGET SUMMARY

(A) COST CATEGORIES			(B) COSTS (1) (1) Total Budgeted Costs				(C) FUNDING CATEGORIES	(D) FUNDING (1) (1) Total Budgeted Costs
INDIRECT								
10	Personnel	**Cash Other (SSY1)**	**$ -**	6	**SSY1**		Cash Other (SSY1)	**$ -**
		Cash (SF)	$ -					
		In-Kind (SF)	$ -					
11	Volunteers	In-Kind (SF)	$ -					
12	Volunteer Expenses	**Cash Other (SSY1)**	**$ -**					
		Cash (SF)	$ -					
		In-Kind (SF)	$ -					
13	Lower Tier Subaward(s)/Subcontract(s) for Catered Food	**Cash Other (SSY1)**	**$ -**	7	Match		Cash (SF)	$ -
		Cash (SF)	$ -					
		In-Kind (SF)	$ -				In-Kind (SF)	$ -
14	Raw Food	**Cash Other (SSY1)**	**$ -**	8	Non-Match		Cash (SF)	$ -
		Cash (SF)	$ -					
		In-Kind (SF)	$ -					
15	Space	**Cash Other (SSY1)**	**$ -**				In-Kind (SF)	$ -
		Cash (SF)	$ -					
		In-Kind (SF)	$ -					
16	Other Costs	**Cash Other (SSY1)**	**$ -**	9	Program Income		Cash (SF)	$ -
		Cash (SF)	$ -					
		In-Kind (SF)	$ -					
17	**Subtotal Indirect Costs**	**Cash Other (SSY1)**	**$ -**	10	**Subtotal Funding for Indirect Costs**		**Cash Other (SSY1)**	**$ -**
		Cash (SF)	$ -				Cash (SF)	$ -
		In-Kind (SF)	$ -				In-Kind (SF)	$ -
Variance (Costs-Funding)		**Cash**						
		In-Kind						
GRAND TOTAL								
20	**Total Costs**	**Cash Other (SSY1)**	**$ 365,600**	11	**Total Funding**		**Cash Other (SSY1)**	**$ 365,600**
		Cash NSIP (SSY1)	**$ -**				**Cash NSIP (SSY1)**	**$ -**
		Cash (SF)	$ 598,265				Cash (SF)	$ 598,265
		In-Kind (SF)	$ -				In-Kind (SF)	$ -
21	**GRAND TOTAL COSTS**		**$ 963,865**	12	**GRAND TOTAL FUNDING**			**$ 963,865**
Variance (Costs-Funding)			**$0**					
Subrecipeint meets minimum match requirement.			Match Met					

NOTE:
(1): Costs and Funding must match.

EXHIBIT B1.2 (BUDGET)
AMENDMENT 1 {FY 2025-26 ADDITIONAL MOCA FUNDING}

ALL COSTS REPORTED ON THIS BUDGET MUST BE ALLOWABLE, NECESSARY, AND REASONABLE FOR THE PROGRAM SERVICES TO BE PROVIDED.

Program Services: Congregate Meal Services
Fiscal Year: 2025-2026
Funding Type: Modernizing Older Californians Act (MOCA)
Los Angeles County Region: N/A
Supervisorial District: Five
Subaward Number: ENP252601
Amendment Number: One **Modification Number:** N/A
Subrecipient's Legal Name: City of Burbank

Main Administrative Office Address	City	State	Zip Code
1301 W. Olive Ave.	Burbank	CA	91506

Mailing Address (if different from above)	City	State	Zip Code
Same as above	Burbank	CA	91506

Prefix	Authorized Representative	Job Title	Phone Number	Ext.	E-Mail Address
[Select]	Erin Barrows	Recreation Service Manager	(818) 238 5402	[Enter]	ebarrows@burbankca.gov

Prefix	Project Manager	Job Title	Phone Number	Ext.	E-Mail Address
Ms.	Roxana Tabibi	Social Service Supervisor- Nutrition	(818) 238 5358	[Enter]	rtabibi@burbankca.gov

Prefix	Budget Analyst	Job Title	Phone Number	Ext.	E-Mail Address
Ms.	Angela O'Connor	Principal Accountant	(818) 238 5490	[Enter]	aoconnor@burbankca.gov

PROGRAM FUNDING SUMMARY

(A) SERVICE CATEGORY	(B) SUBAWARD SUM YEAR 1 (SSY1) (1)	SUBRECIPIENT'S FUNDS (SF) (2)					(F) TOTAL FUNDING	(G) UNIT RATE		
		(C) OPTIONAL MATCH (3)		(D) NON-MATCH		(E) PROGRAM INCOME		(1) SSY1	(2) SF	(3) TOTAL
	(1) CASH OTHER	(1) CASH	(2) IN-KIND	(1) CASH	(2) IN-KIND	(1) CASH	(B+C+D+E)			
Congregate Meals	$ 274,300	[Enter]	[Enter]	[Enter]	[Enter]	[Enter]	$ 274,300	$ 12.21	[Enter]	$ 12.21
Equipment (Purchases) (4)	[Enter]	[Enter]		[Enter]			$ -			
Equipment (Other) (5)			[Enter]		[Enter]		$ -			
Grand Total (6)	$ 274,300	$ -	$ -	$ -	$ -	$ -	$ 274,300			

COUNTY USE ONLY			
Assigned Program Analyst:	Jorge Pena	Equipment Purchase(s) Approved by:	N/A
Assigned Contract Analyst:	Lynn Tran		
Budget Reviewed and Approved by:	Lynn Tran	Date:	10/23/2025

NOTE:
(1) The SSY1 for each Service Category must match the SSY1 Cash Other reflected in Exhibit C1.2 (Mandated Program Services), Section I (Units of Service Summary) for each Service Category.
(2) The SF for each Service Category must match the SF reflected in Exhibit C1.2 (Mandated Program Services), Section I (Units of Service Summary) for each Service Category.
(3) Match is optional and is not required for MOCA funding.

(4) Funding Amount for Equipment (Purchase(s)) reflected under SSY1 and SF must match the Equipment (Purchase(s)) Funding Amount reflected in Exhibit C1.2 (Mandated Program Services), Section I (Units of Service Summary).
(5) Funding Amount for Equipment (Other) reflected as SF must match the Equipment (Other) Funding Amount reflected in Exhibit C1.2 (Mandated Program Services), Section I (Units of Service Summary).
(6) Grand Total Funding Amount under Column (F) Total Funding Amount must match Grand Total Funding Amount reflected in Exhibit C1.2 (Mandated Program Services), Section I (Units of Service Summary), Column (E) Funding Amount.

Program Services: **Congregate Meal Services** Attachment 2

Fiscal Year: 2025-2026

Funding Type: Modernizing Older Californians Act (MOCA)

Los Angeles County Region: N/A

Supervisorial District: Five

Subaward Number: ENP252601

Amendment Number: One **Modification Number:** N/A

Subrecipient's Legal Name: City of Burbank

I. BUDGET DETAIL - PERSONNEL

(A) POSITION TITLE (1)	(B) % OF TIME ON PROGRAM (2)	(C) MONTHLY SALARY	(D) NO. OF MONTHS	(E) TOTAL COSTS (B*C*D)	(F) SSY1	SF					(J) TOTAL FUNDING AMOUNT (F+G+H+I)	(K) VARIANCE (E - J)
						(G) MATCH		(H) NON-MATCH		(I) PROGRAM INCOME		
					(1) CASH OTHER	(1) CASH	(2) IN-KIND	(1) CASH	(2) IN-KIND	(1) CASH		
DIRECT												
[Enter title]												
[Enter title]												
[Enter title]												
[Enter title]												
[Enter title]												
[Enter title]												
[Enter title]												
[Enter title]												
[Enter title]												
[Enter title]												
[Enter title]												
[Enter title]												
[Enter title]												

I. BUDGET DETAIL - PERSONNEL

(A) POSITION TITLE (1)	(B) % OF TIME ON PROGRAM (2)	(C) MONTHLY SALARY	(D) NO. OF MONTHS	(E) TOTAL COSTS (B*C*D)	(F) SSY1 (1) CASH OTHER	SF (G) MATCH (1) CASH	SF (G) MATCH (2) IN-KIND	SF (H) NON-MATCH (1) CASH	SF (H) NON-MATCH (2) IN-KIND	SF (I) PROGRAM INCOME (1) CASH	(J) TOTAL FUNDING AMOUNT (F+G+H+I)	(K) VARIANCE (E - J)
[Enter title]												
[Enter title]												
[Enter title]												
[Enter title]												
[Enter title]												
[Enter title]												
[Enter title]												
[Enter title]												
[Enter title]												
SUBTOTAL DIRECT PERSONNEL				$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$0
Taxes [Enter Rate]					(3)	(3)	(3)	(3)	(3)	(3)		
Benefits [Enter Rate]					(4)	(4)	(4)	(4)	(4)	(4)		
TOTAL DIRECT PERSONNEL				$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$0
INDIRECT												
Indirect Costs (Personnel)				[Complete as needed]	(5)	[Complete as needed]	[Complete as needed]	[Complete as needed]	[Complete as needed]	[Complete as needed]	$ -	
Do indirect costs exceed the fifteen percent (15%) maximum?												
GRAND TOTAL												
GRAND TOTAL PERSONNEL				$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$0

NOTE:

(1): Enter the title of each position. List all mandatory staffing positions noted in Exhibit A (Statement of Work and Attachments). If a mandatory position is performed by staff under a different position/payroll title then list both the position title noted in Exhibit A (Statement of Work and Attachments) and the payroll title (e.g., Project Director/Recreation Director).

(2): If an individual's time is allocated to multiple Program Services, that individual's time must not exceed 100% when his/her time is totaled for Congregate Meal Services, Home-Delivered Meal Services, and Telephone Reassurance Services.

(3): Enter the amount of funding that Subrecipient will use to fund any portion of the total cost for taxes.

(4): Enter the amount of funding that Subrecipient will use to fund any portion of the total cost for benefits.

(5): The maximum reimbursable amount allowable for indirect costs is fifteen percent (15%) of Subrecipient's modified total direct cost reflected under Column F (SSY1 Cash Other). Indirect costs in excess of the fifteen percent (15%) maximum may be budgeted as a match in-kind contribution and used to meet the match requirement (subject to County's prior written approval).

Program Services: Congregate Meal Services

Fiscal Year: 2025-2026

Funding Type: Modernizing Older Californians Act (MOCA)

Los Angeles County Region: N/A

Supervisorial District: Five

Subaward Number: ENP252601

Amendment Number: One **Modification Number:** N/A

Subrecipient's Legal Name: City of Burbank

II. BUDGET DETAIL - VOLUNTEERS

(A) POSITION TITLE	(B) NUMBER OF POSITIONS	(C) % OF TIME ON PROGRAM	(D) MONTHLY SALARY EQUIVALENT	(E) NO. OF MONTHS	(F) TOTAL SALARY EQUIVALENT (B*C*D*E)	SF (G) MATCH (1) (1) IN-KIND	SF (H) NON-MATCH (1) IN-KIND	(I) TOTAL IN-KIND (G + H)	(J) VARIANCE (F - I)
DIRECT									
[Enter title]									
[Enter title]									
[Enter title]									
[Enter title]									
[Enter title]									
[Enter title]									
[Enter title]									
[Enter title]									
[Enter title]									
TOTAL DIRECT VOLUNTEERS					$ -	$ -	$ -	$ -	$0
INDIRECT									
Indirect Costs (Volunteers)					**[Complete as needed]**	[Complete as needed]	[Complete as needed]		
GRAND TOTAL									
GRAND TOTAL VOLUNTEERS					$ -	$ -	$ -	$ -	$0

NOTE:

(1): When using volunteer services as an in-kind match to meet the minimum required match, this in-kind match must not exceed more than fifty percent (50%) of the minimum required match. For example, if volunteer services total $2,000 and the minimum required match is $1,500 then a maximum of $750 of volunteer services will count toward meeting the minimum required match. Additionally, Subrecipient does not have to change the amount of volunteer services reflected as in-kind match since only a portion of it may be counted toward meeting the minimum required match. Using the previous example, Subrecipient may reflect $2,000 (as opposed to $750) as in-kind match for volunteer services but only $750 of this amount will be counted toward meeting the minimum required match.

Program Services: **Congregate Meal Services** Attachment 2

Fiscal Year: 2025-2026

Funding Type: Modernizing Older Californians Act (MOCA)

Los Angeles County Region: N/A

Supervisorial District: Five

Subaward Number: ENP252601

Amendment Number: One **Modification Number:** N/A

Subrecipient's Legal Name: City of Burbank

III. BUDGET DETAIL - VOLUNTEER EXPENSES

(A) DESCRIPTION	(B) UNIT COST	(C) NUMBER OF UNITS	(D) NO. OF MONTHS	(E) TOTAL COSTS	(F) SSY1	SF					(J) TOTAL FUNDING	(K) VARIANCE
						(G) MATCH		(H) NON-MATCH		(I) PROGRAM INCOME		
				(B*C*D)	(1) CASH OTHER	(1) CASH	(2) IN-KIND	(1) CASH	(2) IN-KIND	(1) CASH	(F+G+H+I)	(E - J)
DIRECT												
Training												
Mileage (Cost/Mile) (1)												
[Enter description of other expenses]												
[Enter description of other expenses]												
[Enter description of other expenses]												
[Enter description of other expenses]												
[Enter description of other expenses]												
[Enter description of other expenses]												
TOTAL DIRECT VOLUNTEER EXPENSES				$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$0
INDIRECT												
Indirect Costs (Volunteer Expenses)					(2)	[Complete as needed]	[Complete as needed]	[Complete as needed]	[Complete as needed]	[Complete as needed]		
Do indirect costs exceed the fifteen percent (15%) maximum?												
GRAND TOTAL												
GRAND TOTAL VOLUNTEER EXPENSES				$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$0

NOTE:

(1) Effective January 1, 2025, County's approved mileage rate is $0.66 per mile and State's mileage rate is available online at: http://www.calhr.ca.gov/employees/Pages/travel-reimbursements.aspx. Reimbursement for mileage must not exceed the lesser of County's rate and State's rate.

(2): The maximum reimbursable amount allowable for indirect costs is fifteen percent (15%) of Subrecipient's modified total direct cost reflected under Column F (SSY1 Cash Other). Indirect costs in excess of the fifteen percent (15%) maximum may be budgeted as a match in-kind contribution and used to meet the match requirement (subject to County's prior written approval).

Program Services: Congregate Meal Services

Attachment 2

Fiscal Year: 2025-2026

Funding Type: Modernizing Older Californians Act (MOCA)

Los Angeles County Region: N/A

Supervisorial District: Five

Subaward Number: ENP252601

Amendment Number: One **Modification Number:** N/A

Subrecipient's Legal Name: City of Burbank

IV. BUDGET DETAIL - SUBAWARD(S)/SUBCONTRACT(S) FOR CATERED FOOD

(A) LOWER TIER SUBRECIPIENT'S/SUBCONTRACTOR(S) NAME (1)	(B) SERVICE CATEGORY	(C) UNIT COST	(D) NO. OF UNITS	(E) NO. OF MONTHS	(F) TOTAL COSTS (C*D*E)	(G) SSY1 (1) CASH OTHER	SF (H) MATCH (1) CASH	SF (H) MATCH (2) IN-KIND	SF (I) NON-MATCH (1) CASH	SF (I) NON-MATCH (2) IN-KIND	SF (J) PROGRAM INCOME (1) CASH	(K) TOTAL FUNDING (G+H+I+J)	(L) VARIANCE (F - K)
DIRECT													
Trio Community Meal	All Congregate Meals	$ 6.17	4,000	8	**$ 197,440**	$ 197,440						**$ 197,440**	**$0**
[Enter caterer's name]	Select Description												
[Enter caterer's name]	Select Description												
[Enter caterer's name]	Select Description												
[Enter caterer's name]	Select Description												
[Enter caterer's name]	Select Description												
[Enter caterer's name]	Select Description												
TOTAL DIRECT LOWER TIER SUBAWARD(S)/SUBCONTRACT(S) FOR CATERED FOOD					**$ 197,440**	**$ 197,440**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 197,440**	**$0**
INDIRECT													
Indirect Costs (Lower Tier Subaward(s)/Subcontract(s) for Catered Food)						(2)	[Complete as needed]	[Complete as needed]	[Complete as needed]	[Complete as needed]	[Complete as needed]		
Do indirect costs exceed the fifteen percent (15%) maximum?													
GRAND TOTAL													
GRAND TOTAL LOWER TIER SUBAWARD(S)/SUBCONTRACT(S) FOR CATERED FOOD					**$ 197,440**	**$ 197,440**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 197,440**	**$0**

NOTE:

(1): Use this Budget Detail to report Lower Tier Subaward(s)/Subcontract(s) with caterers by entering the name of the caterer. The information provided herein must be included in Exhibit T (List of Lower Tier Subawards). Subrecipient must obtain prior written approval from County before executing Subaward(s).

(2): The maximum reimbursable amount allowable for indirect costs is fifteen percent (15%) of Subrecipient's modified total direct cost reflected under Column G (SSY1 Cash Other). Indirect costs in excess of the fifteen percent (15%) maximum may be budgeted as a match in-kind contribution and used to meet the match requirement (subject to County's prior written approval).

Program Services: **Congregate Meal Services** Attachment 2

Fiscal Year: 2025-2026

Funding Type: Modernizing Older Californians Act (MOCA)

Los Angeles County Region: N/A

Supervisorial District: Five

Subaward Number: ENP252601

Amendment Number: One **Modification Number:** N/A

Subrecipient's Legal Name: City of Burbank

V. BUDGET DETAIL - RAW FOOD

(A) SERVICE CATEGORY	(B) UNIT COST	(C) NO. OF UNITS	(D) NO. OF MONTHS	(E) TOTAL COSTS (B*C*D)	(F) SSY1 (1) CASH OTHER	SF (G) MATCH (1) CASH	SF (G) MATCH (2) IN-KIND	SF (H) NON-MATCH (1) CASH	SF (H) NON-MATCH (2) IN-KIND	SF (I) PROGRAM INCOME (1) CASH	(J) TOTAL FUNDING (F+G+H+I)	(K) VARIANCE (E - J)
DIRECT												
Congregate Meals	$ 6.16	1,560	8	**$ 76,860**	$ 76,860						**$ 76,860**	**$0**
TOTAL DIRECT RAW FOOD				**$ 76,860**	**$ 76,860**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 76,860**	**$0**
INDIRECT												
Indirect Costs (Raw Food)					(1)	[Complete as needed]	[Complete as needed]	[Complete as needed]	[Complete as needed]	[Complete as needed]		
Do indirect costs exceed the fifteen percent (15%) maximum?												
GRAND TOTAL												
GRAND TOTAL RAW FOOD				**$ 76,860**	**$ 76,860**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 76,860**	**$0**

NOTE:

(1): The maximum reimbursable amount allowable for indirect costs is fifteen percent (15%) of Subrecipient's modified total direct cost reflected under Column F (SSY1 Cash Other). Indirect costs in excess of the fifteen percent (15%) maximum may be budgeted as a match in-kind contribution and used to meet the match requirement (subject to County's prior written approval).

Program Services: **Congregate Meal Services** Attachment 2

Fiscal Year: 2025-2026

Funding Type: Modernizing Older Californians Act (MOCA)

Los Angeles County Region: N/A

Supervisorial District: Five

Subaward Number: ENP252601

Amendment Number: One **Modification Number:** N/A

Subrecipient's Legal Name: City of Burbank

VI. BUDGET DETAIL - SPACE

(A) NAME OF LOCATION AND DESCRIPTION	(B) UNIT COST (1)	(C) NO. OF UNITS	(D) NO. OF MONTHS	(E) TOTAL COSTS (B*C*D)	(F) SSY1 (1) CASH OTHER	SF (G) MATCH (1) CASH	SF (G) MATCH (2) IN-KIND	SF (H) NON-MATCH (1) CASH	SF (H) NON-MATCH (2) IN-KIND	SF (I) PROGRAM INCOME (1) CASH	(J) TOTAL FUNDING (F+G+H+I)	(K) VARIANCE (E - J)
DIRECT												
[Enter name and description]												
[Enter name and description]												
[Enter name and description]												
[Enter name and description]												
[Enter name and description]												
[Enter name and description]												
[Enter name and description]												
[Enter name and description]												
TOTAL DIRECT SPACE				$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$0
INDIRECT												
Indirect Costs (Space)					(2)	[Complete as needed]	[Complete as needed]	[Complete as needed]	[Complete as needed]	[Complete as needed]		
Do indirect costs exceed the fifteen percent (15%) maximum?												
GRAND TOTAL												
GRAND TOTAL SPACE				$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$0

NOTE:

(1): Please submit supporting documentation with this Budget for any unit cost, which exceeds $2.00 per square foot, that will be supported by the SSY1.

(2): The maximum reimbursable amount allowable for indirect costs is fifteen percent (15%) of Subrecipient's modified total direct cost reflected under Column F (SSY1 Cash Other). Indirect costs in excess of the fifteen percent (15%) maximum may be budgeted as a match in-kind contribution and used to meet the match requirement (subject to County's prior written approval).

Program Services: **Congregate Meal Services** Attachment 2

Fiscal Year: 2025-2026

Funding Type: Modernizing Older Californians Act (MOCA)

Los Angeles County Region: N/A

Supervisorial District: Five

Subaward Number: ENP252601

Amendment Number: One **Modification Number:** N/A

Subrecipient's Legal Name: City of Burbank

VII. BUDGET DETAIL - EQUIPMENT

(A) DESCRIPTION (1)	(B) EQUIPMENT TYPE (2) or (3)	(C) UNIT COST	(D) NO. OF UNITS	(E) TOTAL COSTS (C*D)	(F) SSY1 (1) CASH OTHER	SF (G) MATCH (1) CASH	SF (G) MATCH (2) IN-KIND	SF (H) NON-MATCH (1) CASH	SF (H) NON-MATCH (2) IN-KIND	SF (I) PROGRAM INCOME (1) CASH	(J) TOTAL FUNDING (F+G+H+I)	(K) VARIANCE (E - J)
DIRECT												
[Enter description]	Select											
[Enter description]	Select											
[Enter description]	Select											
[Enter description]	Select											
[Enter description]	Select											
[Enter description]	Select											
[Enter description]	Select											
GRAND TOTAL												
TOTAL DIRECT EQUIPMENT				$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$0

NOTE:

(1) County's approval of Subrecipient's Budget does not constitute approval for Subrecipient to purchase the Equipment/Asset. Prior approval is needed for all computing devices, regardless of cost (including but not limited to, workstations, servers, laptops, personal digital assistants, notebook computers, tablets, smartphones and cellphones) as well as all portable electronic storage media, regardless of cost (including but not limited to, thumb/flash drives and portable hard drives), and/or when Subrecipient will use $500 or more of the SSY1 to purchase the Equipment/Asset.

Subrecipient shall obtain prior written approval from County at least thirty (30) days in advance of the date/time that Subrecipient intends to purchase the Equipment using CSY2 and no later than March 31st of the Fiscal Year. Equipment must be ordered or purchased no later than May 31st of the Fiscal Year.

Subrecipient must submit a minimum of three (3) bids when requesting approval for Equipment that is $500 or more.

Subrecipient must ensure that the description and amount of the Equipment purchase(s) on the Budget are the same as the actual item(s) purchased.

The Grand Total Equipment purchase amount reflected under column (E) CSY2 shall match the total equipment amount reflected in the Mandated Program Services, Section I (Service Unit Summary).

(2) Purchase includes any equipment that Subrecipient intends to purchase. Subreciept must report this using any combination of SSY1, Match Cash, and Non-match Cash.

(3) Other includes any equipment (except for leased equipment) which is not purchased by Subrecipient (e.g. donated items). Subrecipient must report this using any combination of Match In-kind and/or Non-match In-kind.

Program Services: Congregate Meal Services

Fiscal Year: 2025-2026

Funding Type: Modernizing Older Californians Act (MOCA)

Los Angeles County Region: N/A

Supervisorial District: Five

Subaward Number: ENP252601

Amendment Number: One **Modification Number:** N/A

Subrecipient's Legal Name: City of Burbank

VIII. BUDGET DETAIL - OTHER COSTS

(A) DESCRIPTION (1)	(B) UNIT COST	(C) NO. OF UNITS	(D) NO. OF MONTHS	(E) TOTAL COSTS	(F) SSY1	SF					(J) TOTAL FUNDING	(K) VARIANCE
						(G) MATCH		(H) NON-MATCH		(I) PROGRAM INCOME		
				(B*C*D)	(1) CASH OTHER	(1) CASH	(2) IN-KIND	(1) CASH	(2) IN-KIND	(1) CASH	(F+G+H+I)	(E - J)
DIRECT												
Select Description (2) (3) (4) (5)												
Select Description (2) (3) (4) (5)												
Select Description (2) (3) (4) (5)												
Select Description (2) (3) (4) (5)												
Select Description (2) (3) (4) (5)												
Select Description (2) (3) (4) (5)												
Select Description (2) (3) (4) (5)												
Select Description (2) (3) (4) (5)												
Select Description (2) (3) (4) (5)												
Select Description (2) (3) (4) (5)												
Select Description (2) (3) (4) (5)												
Select Description (2) (3) (4) (5)												
Select Description (2) (3) (4) (5)												
Select Description (2) (3) (4) (5)												
Select Description (2) (3) (4) (5)												
Select Description (2) (3) (4) (5)												

(A) DESCRIPTION (1)	(B) UNIT COST	(C) NO. OF UNITS	(D) NO. OF MONTHS	(E) TOTAL COSTS (B*C*D)	(F) SSY1 (1) CASH OTHER	SF (G) MATCH (1) CASH	SF (G) MATCH (2) IN-KIND	SF (H) NON-MATCH (1) CASH	SF (H) NON-MATCH (2) IN-KIND	SF (I) PROGRAM INCOME (1) CASH	(J) TOTAL FUNDING (F+G+H+I)	(K) VARIANCE (E - J)
Select Description (2) (3) (4) (5)												
Select Description (2) (3) (4) (5)												
(6)												
(6)												
(6)												
(6)												
TOTAL DIRECT OTHER COSTS				$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$0
INDIRECT												
Indirect Costs (Other Costs)					(7)	[Complete as needed]	[Complete as needed]	[Complete as needed]	[Complete as needed]	[Complete as needed]		
Do indirect costs exceed the fifteen percent (15%) maximum?												
GRAND TOTAL												
GRAND TOTAL OTHER COSTS				$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$0

NOTE:

(1): Allowable costs are identified in accordance with Title 2 Code of Federal Regulations (CFR) Part 200 and Title 45 Code of Federal Regulations (CFR) Part 75.

(2): Subrecipient must obtain prior written approval from County if utilizing SSY1 for Conferences.

(3): Subrecipient must provide the following information to your assigned Contract Analyst: (a) Kind of equipment, (b) Indicate whether the equipment lease is program specific or a shared cost, (c) If a shared cost, provide the cost distribution methodology for County review and (d) Length of the lease.

(4): Effective January 1, 2025, County's approved mileage rate is $0.66 per mile and State's mileage rate is available online at: http://www.calhr.ca.gov/employees/Pages/travel-reimbursements.aspx. Reimbursement for mileage must not exceed the lesser of County's rate and State's rate.

(5): Subrecipient must obtain prior written approval from County if utilizing SSY1 for Travel (Other).

review.

(7): The maximum reimbursable amount allowable for indirect costs is fifteen percent (15%) of Subrecipient's modified total direct cost reflected under Column F (SSY1 Cash Other). Indirect costs in excess of the fifteen percent (15%) maximum may be budgeted as a match in-kind contribution and used to meet the match requirement (subject to County's prior written approval).

Program Services: Congregate Meal Services
Fiscal Year: 2025-2026
Funding Type: Modernizing Older Californians Act (MOCA)
Supervisorial District: Five
Subaward Number: ENP252601
Amendment Number: One **Modification Number:** N/A
Subrecipient's Legal Name: City of Burbank

IX. BUDGET SUMMARY

(A) COST CATEGORIES			(B) COSTS (1) (1) Total Budgeted Costs	(C) FUNDING CATEGORIES			(D) FUNDING (1) (1) Total Budgeted Costs
DIRECT							
1	Personnel	**Cash Other (SSY1)**	**$ -**	1	**SSY1**	Cash Other (SSY1)	$ 274,300
		Cash (SF)	$ -				
		In-Kind (SF)	$ -				
2	Volunteers	In-Kind (SF)	$ -				
3	Volunteer Expenses	**Cash Other (SSY1)**	**$ -**			**Subtotal**	**$ 274,300**
		Cash (SF)	$ -				
		In-Kind (SF)	$ -				
4	Lower Tier Subaward(s)/Subcontract(s) for Catered Food	**Cash Other (SSY1)**	**$ 197,440**	2	Match	Cash (SF)	$ -
		Cash (SF)	$ -			In-Kind (SF)	$ -
		In-Kind (SF)	$ -				
5	Raw Food	**Cash Other (SSY1)**	**$ 76,860**	3	Non-Match	Cash (SF)	$ -
		Cash (SF)	$ -				
		In-Kind (SF)	$ -				
6	Space	**Cash Other (SSY1)**	**$ -**			In-Kind (SF)	$ -
		Cash (SF)	$ -				
		In-Kind (SF)	$ -				
7	Equipment	**Cash Other (SSY1)**	**$ -**	4	Program Income	Cash (SF)	$ -
		Cash (SF)	$ -				
		In-Kind (SF)	$ -				
8	Other Costs	**Cash Other (SSY1)**	**$ -**				
		Cash (SF)	$ -				
		In-Kind (SF)	$ -				
9	**Subtotal Direct Costs**	**Cash Other (SSY1)**	**$ 274,300**	5	**Subtotal Funding for Direct Costs**	**Cash Other (SSY1)**	**$ 274,300**
		Cash (SF)	$ -			Cash (SF)	$ -
		In-Kind (SF)	$ -			In-Kind (SF)	$ -
Variance (Costs-Funding)		**Cash**					
		In-Kind					

IX. BUDGET SUMMARY

(A) COST CATEGORIES			(B) COSTS (1) (1) Total Budgeted Costs	(C) FUNDING CATEGORIES			(D) FUNDING (1) (1) Total Budgeted Costs
INDIRECT							
10	Personnel	**Cash Other (SSY1)**	**$ -**	6	**SSY1**	Cash Other (SSY1)	**$ -**
		Cash (SF)	$ -				
		In-Kind (SF)	$ -				
11	Volunteers	In-Kind (SF)	$ -				
12	Volunteer Expenses	**Cash Other (SSY1)**	**$ -**				
		Cash (SF)	$ -				
		In-Kind (SF)	$ -				
13	Lower Tier Subaward(s)/Subcontract(s) for Catered Food	**Cash Other (SSY1)**	**$ -**	7	Match	Cash (SF)	$ -
		Cash (SF)	$ -				
		In-Kind (SF)	$ -			In-Kind (SF)	$ -
14	Raw Food	**Cash Other (SSY1)**	**$ -**	8	Non-Match	Cash (SF)	$ -
		Cash (SF)	$ -				
		In-Kind (SF)	$ -				
15	Space	**Cash Other (SSY1)**	**$ -**			In-Kind (SF)	$ -
		Cash (SF)	$ -				
		In-Kind (SF)	$ -				
16	Other Costs	**Cash Other (SSY1)**	**$ -**	9	Program Income	Cash (SF)	$ -
		Cash (SF)	$ -				
		In-Kind (SF)	$ -				
17	**Subtotal Indirect Costs**	**Cash Other (SSY1)**	**$ -**	10	**Subtotal Funding for Indirect Costs**	**Cash Other (SSY1)**	**$ -**
		Cash (SF)	$ -			Cash (SF)	$ -
		In-Kind (SF)	$ -			In-Kind (SF)	$ -
Variance (Costs-Funding)		**Cash**					
		In-Kind					
GRAND TOTAL							
20	**Total Costs**	**Cash Other (SSY1)**	**$ 274,300**	11	**Total Funding**	**Cash Other (SSY1)**	**$ 274,300**
		Cash (SF)	$ -			Cash (SF)	$ -
		In-Kind (SF)	$ -			In-Kind (SF)	$ -
21	**GRAND TOTAL COSTS**		**$ 274,300**	12	**GRAND TOTAL FUNDING**		**$ 274,300**
Variance (Costs-Funding)			**$0**				

NOTE:
(1): Costs and Funding must match.

EXHIBIT B1.3 (BUDGET)
AMENDMENT 1 {FY 2025-26 NSIP FUNDING)

ALL COSTS REPORTED ON THIS BUDGET MUST BE ALLOWABLE, NECESSARY, AND REASONABLE FOR THE PROGRAM SERVICES TO BE PROVIDED.

Program Services: Congregate Meal Services
Fiscal Year: 2025-2026
Funding Type: Nutrition Services Incentive Program (NSIP) C1
Los Angeles County Region: N/A
Supervisorial District: Five
Subaward Number: ENP252601
Amendment Number: One **Modification Number:** N/A
Subrecipient's Legal Name: City of Burbank

Main Administrative Office Address	City	State	Zip Code
1301 W.Olive Ave.	Burbank	CA	91506

Mailing Address (if different from above)	City	State	Zip Code
Same as above	Burbank	CA	91506

Prefix	Authorized Representative	Job Title	Phone Number	Ext.	E-Mail Address
Ms.	Erin Barrows	Recrearion Services Manager	818 238 5402	[Enter]	ebarrows@burbankca.gov

Prefix	Project Manager	Job Title	Phone Number	Ext.	E-Mail Address
Ms.	Roxana Tabibi	Social Services Supervisor- Nutrition	818 238 5358	[Enter]	rtabibi@burbankca.gov

Prefix	Budget Analyst	Job Title	Phone Number	Ext.	E-Mail Address
Ms.	Angela O'Conor	Principal Accountant	818 238 5490	[Enter]	aoconnor@burbankca.gov

PROGRAM FUNDING SUMMARY

(A) SERVICE CATEGORY	(B) SUBAWARD SUM YEAR 1 (SSY1) (1)		SUBRECIPIENT'S FUNDS (SF) (2)					(F) TOTAL FUNDING	(G) UNIT RATE		
			(C) MATCH (3)		(D) NON-MATCH		(E) PROGRAM INCOME		(1) SSY1	(2) SF	(3) TOTAL
	(1) CASH OTHER	(2) CASH NSIP	(1) CASH	(2) IN-KIND	(1) CASH	(2) IN-KIND	(1) CASH	(B+C+D+E)			
Congregate Meals	[Enter]	$ 25,930	[Enter]	[Enter]	[Enter]	[Enter]	[Enter]	$ 25,930	$ 1.00	[Enter]	$ 1.00
Equipment (Purchases) (4)	[Enter]	[Enter]	[Enter]		[Enter]			$ -			
Equipment (Other) (5)				[Enter]		[Enter]		$ -			
Grand Total (6)	$ -	$ 25,930	$ -	$ -	$ -	$ -	$ -	$ 25,930			

COUNTY USE ONLY			
Assigned Program Analyst:	Jorge Pena	Equipment Purchase(s) Approved by:	N/A
Assigned Contract Analyst:	Lynn Tran		
Budget Reviewed and Approved by:	Lynn Tran	Date:	11/19/2025

NOTE:
(1) The SSY1 for each Service Category must match the SSY1 Cash NSIP reflected in Exhibit C1.3 (Mandated Program Services), Section I (Units of Service Summary) for each Service Category.
(2) The SF for each Service Category must match the SF reflected in Exhibit C1.3 (Mandated Program Services), Section I (Units of Service Summary) for each Service Category.
(3) No match requirement for NSIP funds.

(4) Funding Amount for Equipment (Purchase(s)) reflected under SSY1 and SF must match the Equipment (Purchase(s)) Funding Amount reflected in Exhibit C1.3 (Mandated Program Services), Section I (Units of Service Summary).
(5) Funding Amount for Equipment (Other) reflected as SF must match the Equipment (Other) Funding Amount reflected in Exhibit C1.3 (Mandated Program Services), Section I (Units of Service Summary).
(6) Grand Total Funding Amount under Column (F) Total Funding Amount must match Grand Total Funding Amount reflected in Exhibit C1.3 (Mandated Program Services), Section I (Units of Service Summary), Column (E) Funding Amount.

Program Services: **Congregate Meal Services** Attachment 2

Fiscal Year: 2025-2026

Funding Type: Nutrition Services Incentive Program (NSIP) C1

Los Angeles County Region: N/A

Supervisorial District: Five

Subaward Number: ENP252601

Amendment Number: One **Modification Number:** N/A

Subrecipient's Legal Name: City of Burbank

I. BUDGET DETAIL - PERSONNEL

(A) POSITION TITLE (1)	(B) % OF TIME ON PROGRAM (2)	(C) MONTHLY SALARY	(D) NO. OF MONTHS	(E) TOTAL COSTS (B*C*D)	(F) SSY1	SF					(J) TOTAL FUNDING AMOUNT (F+G+H+I)	(K) VARIANCE (E - J)
						(G) MATCH		(H) NON-MATCH		(I) PROGRAM INCOME		
					(1) CASH OTHER	(1) CASH	(2) IN-KIND	(1) CASH	(2) IN-KIND	(1) CASH		
DIRECT												
[Enter title]												
[Enter title]												
[Enter title]												
[Enter title]												
[Enter title]												
[Enter title]												
[Enter title]												
[Enter title]												
[Enter title]												
[Enter title]												
[Enter title]												
[Enter title]												
[Enter title]												

I. BUDGET DETAIL - PERSONNEL

(A) POSITION TITLE (1)	(B) % OF TIME ON PROGRAM (2)	(C) MONTHLY SALARY	(D) NO. OF MONTHS	(E) TOTAL COSTS (B*C*D)	(F) SSY1 (1) CASH OTHER	SF (G) MATCH (1) CASH	SF (G) MATCH (2) IN-KIND	SF (H) NON-MATCH (1) CASH	SF (H) NON-MATCH (2) IN-KIND	SF (I) PROGRAM INCOME (1) CASH	(J) TOTAL FUNDING AMOUNT (F+G+H+I)	(K) VARIANCE (E - J)
[Enter title]												
[Enter title]												
[Enter title]												
[Enter title]												
[Enter title]												
[Enter title]												
[Enter title]												
[Enter title]												
[Enter title]												
SUBTOTAL DIRECT PERSONNEL				$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$0
Taxes [Enter Rate]					(3)	(3)	(3)	(3)	(3)	(3)		
Benefits [Enter Rate]					(4)	(4)	(4)	(4)	(4)	(4)		
TOTAL DIRECT PERSONNEL				$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$0
INDIRECT												
Indirect Costs (Personnel)				[Complete as needed]	(5)	[Complete as needed]	[Complete as needed]	[Complete as needed]	[Complete as needed]	[Complete as needed]	$ -	
Do indirect costs exceed the fifteen percent (15%) maximum?												
GRAND TOTAL												
GRAND TOTAL PERSONNEL				$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$0

NOTE:

(1): Enter the title of each position. List all mandatory staffing positions noted in Exhibit A (Statement of Work and Attachments). If a mandatory position is performed by staff under a different position/payroll title then list both the position title noted in Exhibit A (Statement of Work and Attachments) and the payroll title (e.g., Project Director/Recreation Director).

(2): If an individual's time is allocated to multiple Program Services, that individual's time must not exceed 100% when his/her time is totaled for Congregate Meal Services, Home-Delivered Meal Services, and Telephone Reassurance Services.

(3): Enter the amount of funding that Subrecipient will use to fund any portion of the total cost for taxes.

(4): Enter the amount of funding that Subrecipient will use to fund any portion of the total cost for benefits.

(5): The maximum reimbursable amount allowable for indirect costs is fifteen percent (15%) of Subrecipient's modified total direct cost reflected under Column F (SSY1 Cash Other). Indirect costs in excess of the fifteen percent (15%) maximum may be budgeted as a match in-kind contribution and used to meet the match requirement (subject to County's prior written approval).

Program Services: Congregate Meal Services

Fiscal Year: 2025-2026

Funding Type: Nutrition Services Incentive Program (NSIP) C1

Los Angeles County Region: N/A

Supervisorial District: Five

Subaward Number: ENP252601

Amendment Number: One **Modification Number:** N/A

Subrecipient's Legal Name: City of Burbank

II. BUDGET DETAIL - VOLUNTEERS

(A) POSITION TITLE	(B) NUMBER OF POSITIONS	(C) % OF TIME ON PROGRAM	(D) MONTHLY SALARY EQUIVALENT	(E) NO. OF MONTHS	(F) TOTAL SALARY EQUIVALENT (B*C*D*E)	SF (G) MATCH (1) (1) IN-KIND	SF (H) NON-MATCH (1) IN-KIND	(I) TOTAL IN-KIND (G + H)	(J) VARIANCE (F - I)
DIRECT									
[Enter title]									
[Enter title]									
[Enter title]									
[Enter title]									
[Enter title]									
[Enter title]									
[Enter title]									
[Enter title]									
[Enter title]									
TOTAL DIRECT VOLUNTEERS					$ -	$ -	$ -	$ -	$0
INDIRECT									
Indirect Costs (Volunteers)					**[Complete as needed]**	[Complete as needed]	[Complete as needed]		
GRAND TOTAL									
GRAND TOTAL VOLUNTEERS					$ -	$ -	$ -	$ -	$0

NOTE:

(1): When using volunteer services as an in-kind match to meet the minimum required match, this in-kind match must not exceed more than fifty percent (50%) of the minimum required match. For example, if volunteer services total $2,000 and the minimum required match is $1,500 then a maximum of $750 of volunteer services will count toward meeting the minimum required match. Additionally, Subrecipient does not have to change the amount of volunteer services reflected as in-kind match since only a portion of it may be counted toward meeting the minimum required match. Using the previous example, Subrecipient may reflect $2,000 (as opposed to $750) as in-kind match for volunteer services but only $750 of this amount will be counted toward meeting the minimum required match.

Program Services: Congregate Meal Services

Fiscal Year: 2025-2026

Funding Type: Nutrition Services Incentive Program (NSIP) C1

Los Angeles County Region: N/A

Supervisorial District: Five

Subaward Number: ENP252601

Amendment Number: One **Modification Number:** N/A

Subrecipient's Legal Name: City of Burbank

III. BUDGET DETAIL - VOLUNTEER EXPENSES

(A) DESCRIPTION	(B) UNIT COST	(C) NUMBER OF UNITS	(D) NO. OF MONTHS	(E) TOTAL COSTS (B*C*D)	(F) SSY1 (1) CASH OTHER	SF (G) MATCH (1) CASH	SF (G) MATCH (2) IN-KIND	SF (H) NON-MATCH (1) CASH	SF (H) NON-MATCH (2) IN-KIND	SF (I) PROGRAM INCOME (1) CASH	(J) TOTAL FUNDING (F+G+H+I)	(K) VARIANCE (E - J)
DIRECT												
Training												
Mileage (Cost/Mile) (1)												
[Enter description of other expenses]												
[Enter description of other expenses]												
[Enter description of other expenses]												
[Enter description of other expenses]												
[Enter description of other expenses]												
[Enter description of other expenses]												
TOTAL DIRECT VOLUNTEER EXPENSES				$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$0
INDIRECT												
Indirect Costs (Volunteer Expenses)					(2)	[Complete as needed]	[Complete as needed]	[Complete as needed]	[Complete as needed]	[Complete as needed]		
Do indirect costs exceed the fifteen percent (15%) maximum?												
GRAND TOTAL												
GRAND TOTAL VOLUNTEER EXPENSES				$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$0

NOTE:

(1) Effective January 1, 2025, County's approved mileage rate is $0.66 per mile and State's mileage rate is available online at: http://www.calhr.ca.gov/employees/Pages/travel-reimbursements.aspx. Reimbursement for mileage must not exceed the lesser of County's rate and State's rate.

(2): The maximum reimbursable amount allowable for indirect costs is fifteen percent (15%) of Subrecipient's modified total direct cost reflected under Column F (SSY1 Cash Other). Indirect costs in excess of the fifteen percent (15%) maximum may be budgeted as a match in-kind contribution and used to meet the match requirement (subject to County's prior written approval).

Program Services: **Congregate Meal Services** Attachment 2

Fiscal Year: 2025-2026

Funding Type: Nutrition Services Incentive Program (NSIP) C1

Los Angeles County Region: N/A

Supervisorial District: Five

Subaward Number: ENP252601

Amendment Number: One **Modification Number:** N/A

Subrecipient's Legal Name: City of Burbank

IV. BUDGET DETAIL - SUBAWARD(S)/SUBCONTRACT(S) FOR CATERED FOOD

(A) LOWER TIER SUBRECIPIENT'S/SUBCONTRACTOR(S) NAME (1)	(B) SERVICE CATEGORY	(C) UNIT COST	(D) NO. OF UNITS	(E) NO. OF MONTHS	(F) TOTAL COSTS (C*D*E)	(G) SSY1 (1) CASH OTHER	(G) SSY1 (2) CASH NSIP	SF (H) MATCH (1) CASH	SF (H) MATCH (2) IN-KIND	SF (I) NON-MATCH (1) CASH	SF (I) NON-MATCH (2) IN-KIND	SF (J) PROGRAM INCOME (1) CASH	(K) TOTAL FUNDING (G+H+I+J)	(L) VARIANCE (F - K)
DIRECT														
Trio North- Hills community meals	Congregate Meals	$ 6.12	654	5	**$ 20,009**		$ 20,009						**$ 20,009**	**$0**
[Enter caterer's name]	Select Description													
[Enter caterer's name]	Select Description													
[Enter caterer's name]	Select Description													
[Enter caterer's name]	Select Description													
[Enter caterer's name]	Select Description													
[Enter caterer's name]	Select Description													
TOTAL DIRECT LOWER TIER SUBAWARD(S)/SUBCONTRACT(S) FOR CATERED FOOD					**$ 20,009**	**$ -**	**$ 20,009**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 20,009**	**$0**
INDIRECT														
Indirect Costs (Lower Tier Subaward(s)/Subcontract(s) for Catered Food)						(2)		[Complete as needed]	[Complete as needed]	[Complete as needed]	[Complete as needed]	[Complete as needed]		
Do indirect costs exceed the fifteen percent (15%) maximum?														
GRAND TOTAL														
GRAND TOTAL LOWER TIER SUBAWARD(S)/SUBCONTRACT(S) FOR CATERED FOOD					**$ 20,009**	**$ -**	**$ 20,009**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 20,009**	**$0**

NOTE:

(1): Use this Budget Detail to report Lower Tier Subaward(s)/Subcontract(s) with caterers by entering the name of the caterer. The information provided herein must be included in Exhibit T (List of Lower Tier Subawards). Subrecipient must obtain prior written approval from County before executing Subaward(s).

(2): The maximum reimbursable amount allowable for indirect costs is fifteen percent (15%) of Subrecipient's modified total direct cost reflected under Column G (SSY1 Cash Other). Indirect costs in excess of the fifteen percent (15%) maximum may be budgeted as a match in-kind contribution and used to meet the match requirement (subject to County's prior written approval).

Program Services: **Congregate Meal Services** Attachment 2

Fiscal Year: 2025-2026

Funding Type: Nutrition Services Incentive Program (NSIP) C1

Los Angeles County Region: N/A

Supervisorial District: Five

Subaward Number: ENP252601

Amendment Number: One **Modification Number:** N/A

Subrecipient's Legal Name: City of Burbank

V. BUDGET DETAIL - RAW FOOD

(A) SERVICE CATEGORY	(B) UNIT COST	(C) NO. OF UNITS	(D) NO. OF MONTHS	(E) TOTAL COSTS (B*C*D)	(F) SSY1 (1) CASH OTHER	(F) SSY1 (2) CASH NSIP	SF (G) MATCH (1) CASH	SF (G) MATCH (2) IN-KIND	SF (H) NON-MATCH (1) CASH	SF (H) NON-MATCH (2) IN-KIND	SF (I) PROGRAM INCOME (1) CASH	(J) TOTAL FUNDING (F+G+H+I)	(K) VARIANCE (E - J)
DIRECT													
Congregate Meals	$ 6.12	194	5	**$ 5,921**		$ 5,921						**$ 5,921**	**$0**
TOTAL DIRECT RAW FOOD				**$ 5,921**	**$ -**	**$ 5,921**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 5,921**	**$0**
INDIRECT													
Indirect Costs (Raw Food)					(1)		[Complete as needed]	[Complete as needed]	[Complete as needed]	[Complete as needed]	[Complete as needed]		
Do indirect costs exceed the fifteen percent (15%) maximum?													
GRAND TOTAL													
GRAND TOTAL RAW FOOD				**$ 5,921**	**$ -**	**$ 5,921**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 5,921**	**$0**

NOTE:

(1): The maximum reimbursable amount allowable for indirect costs is fifteen percent (15%) of Subrecipient's modified total direct cost reflected under Column F (SSY1 Cash Other). Indirect costs in excess of the fifteen percent (15%) maximum may be budgeted as a match in-kind contribution and used to meet the match requirement (subject to County's prior written approval).

Program Services: **Congregate Meal Services** Attachment 2

Fiscal Year: 2025-2026

Funding Type: Nutrition Services Incentive Program (NSIP) C1

Los Angeles County Region: N/A

Supervisorial District: Five

Subaward Number: ENP252601

Amendment Number: One **Modification Number:** N/A

Subrecipient's Legal Name: City of Burbank

VI. BUDGET DETAIL - SPACE

(A) NAME OF LOCATION AND DESCRIPTION	(B) UNIT COST (1)	(C) NO. OF UNITS	(D) NO. OF MONTHS	(E) TOTAL COSTS (B*C*D)	(F) SSY1 (1) CASH OTHER	SF (G) MATCH (1) CASH	SF (G) MATCH (2) IN-KIND	SF (H) NON-MATCH (1) CASH	SF (H) NON-MATCH (2) IN-KIND	SF (I) PROGRAM INCOME (1) CASH	(J) TOTAL FUNDING (F+G+H+I)	(K) VARIANCE (E - J)
DIRECT												
[Enter name and description]												
[Enter name and description]												
[Enter name and description]												
[Enter name and description]												
[Enter name and description]												
[Enter name and description]												
[Enter name and description]												
[Enter name and description]												
TOTAL DIRECT SPACE				$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$0
INDIRECT												
Indirect Costs (Space)					(2)	[Complete as needed]	[Complete as needed]	[Complete as needed]	[Complete as needed]	[Complete as needed]		
Do indirect costs exceed the fifteen percent (15%) maximum?												
GRAND TOTAL												
GRAND TOTAL SPACE				$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$0

NOTE:

(1): Please submit supporting documentation with this Budget for any unit cost, which exceeds $2.00 per square foot, that will be supported by the SSY1.

(2): The maximum reimbursable amount allowable for indirect costs is fifteen percent (15%) of Subrecipient's modified total direct cost reflected under Column F (SSY1 Cash Other). Indirect costs in excess of the fifteen percent (15%) maximum may be budgeted as a match in-kind contribution and used to meet the match requirement (subject to County's prior written approval).

Program Services: **Congregate Meal Services** Attachment 2

Fiscal Year: 2025-2026

Funding Type: Nutrition Services Incentive Program (NSIP) C1

Los Angeles County Region: N/A

Supervisorial District: Five

Subaward Number: ENP252601

Amendment Number: One **Modification Number:** N/A

Subrecipient's Legal Name: City of Burbank

VII. BUDGET DETAIL - EQUIPMENT

(A) DESCRIPTION (1)	(B) EQUIPMENT TYPE (2) or (3)	(C) UNIT COST	(D) NO. OF UNITS	(E) TOTAL COSTS (C*D)	(F) SSY1 (1) CASH OTHER	SF (G) MATCH (1) CASH	SF (G) MATCH (2) IN-KIND	SF (H) NON-MATCH (1) CASH	SF (H) NON-MATCH (2) IN-KIND	SF (I) PROGRAM INCOME (1) CASH	(J) TOTAL FUNDING (F+G+H+I)	(K) VARIANCE (E - J)
DIRECT												
[Enter description]	Select											
[Enter description]	Select											
[Enter description]	Select											
[Enter description]	Select											
[Enter description]	Select											
[Enter description]	Select											
[Enter description]	Select											
GRAND TOTAL												
TOTAL DIRECT EQUIPMENT				$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$0

NOTE:

(1) County's approval of Subrecipient's Budget does not constitute approval for Subrecipient to purchase the Equipment/Asset. Prior approval is needed for all computing devices, regardless of cost (including but not limited to, workstations, servers, laptops, personal digital assistants, notebook computers, tablets, smartphones and cellphones) as well as all portable electronic storage media, regardless of cost (including but not limited to, thumb/flash drives and portable hard drives), and/or when Subrecipient will use $500 or more of the SSY1 to purchase the Equipment/Asset.

Subrecipient shall obtain prior written approval from County at least thirty (30) days in advance of the date/time that Subrecipient intends to purchase the Equipment using CSY2 and no later than March 31st of the Fiscal Year. Equipment must be ordered or purchased no later than May 31st of the Fiscal Year.

Subrecipient must submit a minimum of three (3) bids when requesting approval for Equipment that is $500 or more.

Subrecipient must ensure that the description and amount of the Equipment purchase(s) on the Budget are the same as the actual item(s) purchased.

The Grand Total Equipment purchase amount reflected under column (E) CSY2 shall match the total equipment amount reflected in the Mandated Program Services, Section I (Service Unit Summary).

(2) Purchase includes any equipment that Subrecipient intends to purchase. Subreciept must report this using any combination of SSY1, Match Cash, and Non-match Cash.

(3) Other includes any equipment (except for leased equipment) which is not purchased by Subrecipient (e.g. donated items). Subrecipient must report this using any combination of Match In-kind and/or Non-match In-kind.

Program Services: **Congregate Meal Services** Attachment 2

Fiscal Year: 2025-2026

Funding Type: Nutrition Services Incentive Program (NSIP) C1

Los Angeles County Region: N/A

Supervisorial District: Five

Subaward Number: ENP252601

Amendment Number: One **Modification Number:** N/A

Subrecipient's Legal Name: City of Burbank

VIII. BUDGET DETAIL - OTHER COSTS

(A) DESCRIPTION (1)	(B) UNIT COST	(C) NO. OF UNITS	(D) NO. OF MONTHS	(E) TOTAL COSTS	(F) SSY1	SF					(J) TOTAL FUNDING	(K) VARIANCE
						(G) MATCH		(H) NON-MATCH		(I) PROGRAM INCOME		
				(B*C*D)	(1) CASH OTHER	(1) CASH	(2) IN-KIND	(1) CASH	(2) IN-KIND	(1) CASH	(F+G+H+I)	(E - J)
DIRECT												
Select Description (2) (3) (4) (5)												
Select Description (2) (3) (4) (5)												
Select Description (2) (3) (4) (5)												
Select Description (2) (3) (4) (5)												
Select Description (2) (3) (4) (5)												
Select Description (2) (3) (4) (5)												
Select Description (2) (3) (4) (5)												
Select Description (2) (3) (4) (5)												
Select Description (2) (3) (4) (5)												
Select Description (2) (3) (4) (5)												
Select Description (2) (3) (4) (5)												
Select Description (2) (3) (4) (5)												
Select Description (2) (3) (4) (5)												
Select Description (2) (3) (4) (5)												
Select Description (2) (3) (4) (5)												
Select Description (2) (3) (4) (5)												
Select Description (2) (3) (4) (5)												

(A) DESCRIPTION (1)	(B) UNIT COST	(C) NO. OF UNITS	(D) NO. OF MONTHS	(E) TOTAL COSTS (B*C*D)	(F) SSY1 (1) CASH OTHER	SF (G) MATCH (1) CASH	SF (G) MATCH (2) IN-KIND	SF (H) NON-MATCH (1) CASH	SF (H) NON-MATCH (2) IN-KIND	SF (I) PROGRAM INCOME (1) CASH	(J) TOTAL FUNDING (F+G+H+I)	(K) VARIANCE (E - J)
Select Description (2) (3) (4) (5)												
Select Description (2) (3) (4) (5)												
(6)												
(6)												
(6)												
(6)												
TOTAL DIRECT OTHER COSTS				$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$0
INDIRECT												
Indirect Costs (Other Costs)					(7)	[Complete as needed]	[Complete as needed]	[Complete as needed]	[Complete as needed]	[Complete as needed]		
Do indirect costs exceed the fifteen percent (15%) maximum?												
GRAND TOTAL												
GRAND TOTAL OTHER COSTS				$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$0

NOTE:

(1): Allowable costs are identified in accordance with Title 2 Code of Federal Regulations (CFR) Part 200 and Title 45 Code of Federal Regulations (CFR) Part 75.

(2): Subrecipient must obtain prior written approval from County if utilizing SSY1 for Conferences.

(3): Subrecipient must provide the following information to your assigned Contract Analyst: (a) Kind of equipment, (b) Indicate whether the equipment lease is program specific or a shared cost, (c) If a shared cost, provide the cost distribution methodology for County review and (d) Length of the lease.

(4): Effective January 1, 2025, County's approved mileage rate is $0.66 per mile and State's mileage rate is available online at: http://www.calhr.ca.gov/employees/Pages/travel-reimbursements.aspx. Reimbursement for mileage must not exceed the lesser of County's rate and State's rate.

(5): Subrecipient must obtain prior written approval from County if utilizing SSY1 for Travel (Other).

review.

(7): The maximum reimbursable amount allowable for indirect costs is fifteen percent (15%) of Subrecipient's modified total direct cost reflected under Column F (SSY1 Cash Other). Indirect costs in excess of the fifteen percent (15%) maximum may be budgeted as a match in-kind contribution and used to meet the match requirement (subject to County's prior written approval).

Program Services: Congregate Meal Services
Fiscal Year: 2025-2026
Funding Type: Nutrition Services Incentive Program (NSIP) C1
Los Angeles County Region: N/A
Supervisorial District: Five
Subaward Number: ENP252601
Amendment Number: One **Modification Number:** N/A
Subrecipient's Legal Name: City of Burbank

IX. BUDGET SUMMARY

(A) COST CATEGORIES			(B) COSTS (1) (1) Total Budgeted Costs	(C) FUNDING CATEGORIES			(D) FUNDING (1) (1) Total Budgeted Costs
DIRECT							
1	Personnel	**Cash Other (SSY1)**	$ -	1	**SSY1**	Cash Other (SSY1)	$ -
		Cash (SF)	$ -				
		In-Kind (SF)	$ -			Cash NSIP (SSY1)	$ 25,930
2	Volunteers	In-Kind (SF)	$ -				
3	Volunteer Expenses	**Cash Other (SSY1)**	$ -			**Subtotal**	**$ 25,930**
		Cash (SF)	$ -				
		In-Kind (SF)	$ -				
4	Lower Tier Subaward(s)/Subcontract(s) for Catered Food	**Cash Other (SSY1)**	$ -	2	Match	Cash (SF)	$ -
		Cash NSIP (SSY1)	**$ 20,009**				
		Cash (SF)	$ -			In-Kind (SF)	$ -
		In-Kind (SF)	$ -				
5	Raw Food	**Cash Other (SSY1)**	$ -	3	Non-Match	Cash (SF)	$ -
		Cash NSIP (SSY1)	**$ 5,921**				
		Cash (SF)	$ -				
		In-Kind (SF)	$ -				
6	Space	**Cash Other (SSY1)**	$ -			In-Kind (SF)	$ -
		Cash (SF)	$ -				
		In-Kind (SF)	$ -				
7	Equipment	**Cash Other (SSY1)**	$ -	4	Program Income	Cash (SF)	$ -
		Cash (SF)	$ -				
		In-Kind (SF)	$ -				
8	Other Costs	**Cash Other (SSY1)**	$ -				
		Cash (SF)	$ -				
		In-Kind (SF)	$ -				
9	**Subtotal Direct Costs**	**Cash Other (SSY1)**	$ -	5	**Subtotal Funding for Direct Costs**	**Cash Other (SSY1)**	**$ -**
		Cash NSIP (SSY1)	**$ 25,930**			**Cash NSIP (SSY1)**	**$ 25,930**
		Cash (SF)	$ -			Cash (SF)	$ -
		In-Kind (SF)	$ -			In-Kind (SF)	$ -
Variance (Costs-Funding)		**Cash**					
		In-Kind					

IX. BUDGET SUMMARY

(A) COST CATEGORIES			(B) COSTS (1) (1) Total Budgeted Costs	(C) FUNDING CATEGORIES			(D) FUNDING (1) (1) Total Budgeted Costs
INDIRECT							
10	Personnel	**Cash Other (SSY1)**	$ -	6	**SSY1**	Cash Other (SSY1)	$ -
		Cash (SF)	$ -				
		In-Kind (SF)	$ -				
11	Volunteers	In-Kind (SF)	$ -				
12	Volunteer Expenses	**Cash Other (SSY1)**	$ -				
		Cash (SF)	$ -				
		In-Kind (SF)	$ -				
13	Lower Tier Subaward(s)/Subcontract(s) for Catered Food	**Cash Other (SSY1)**	$ -	7	Match	Cash (SF)	$ -
		Cash (SF)	$ -				
		In-Kind (SF)	$ -			In-Kind (SF)	$ -
14	Raw Food	**Cash Other (SSY1)**	$ -	8	Non-Match	Cash (SF)	$ -
		Cash (SF)	$ -				
		In-Kind (SF)	$ -				
15	Space	**Cash Other (SSY1)**	$ -			In-Kind (SF)	$ -
		Cash (SF)	$ -				
		In-Kind (SF)	$ -				
16	Other Costs	**Cash Other (SSY1)**	$ -	9	Program Income	Cash (SF)	$ -
		Cash (SF)	$ -				
		In-Kind (SF)	$ -				
17	**Subtotal Indirect Costs**	**Cash Other (SSY1)**	$ -	10	**Subtotal Funding for Indirect Costs**	**Cash Other (SSY1)**	$ -
		Cash (SF)	$ -			Cash (SF)	$ -
		In-Kind (SF)	$ -			In-Kind (SF)	$ -
Variance (Costs-Funding)		**Cash**					
		In-Kind					
GRAND TOTAL							
20	**Total Costs**	**Cash Other (SSY1)**	$ -	11	**Total Funding**	**Cash Other (SSY1)**	$ -
		Cash NSIP (SSY1)	$ 25,930			**Cash NSIP (SSY1)**	$ 25,930
		Cash (SF)	$ -			Cash (SF)	$ -
		In-Kind (SF)	$ -			In-Kind (SF)	$ -
21	**GRAND TOTAL COSTS**		$ 25,930	12	**GRAND TOTAL FUNDING**		$ 25,930
Variance (Costs-Funding)			$0				
Subrecipeint meets minimum match requirement.							

NOTE:
(1): Costs and Funding must match.

EXHIBIT B2.3 (BUDGET)
AMENDMENT 1 {FY 2025-26 NSIP FUNDING}

ALL COSTS REPORTED ON THIS BUDGET MUST BE ALLOWABLE, NECESSARY, AND REASONABLE FOR THE PROGRAM SERVICES TO BE PROVIDED.

Program Services: Home-Delivered Meal Services
Fiscal Year: 2025-2026
Funding Type: Nutrition Services Incentive Program (NSIP) C2
Los Angeles County Region: N/A
Supervisorial District: Five
Subaward Number: ENP252601
Amendment Number: One **Modification Number:** N/A
Subrecipient's Legal Name: City of Burbank

Main Administrative Office Address	City	State	Zip Code
1301 W.Olive Ave.	Burbank	CA	91506

Mailing Address (if different from above)	City	State	Zip Code
Same as above	Burbank	CA	91506

Prefix	Authorized Representative	Job Title	Phone Number	Ext.	E-Mail Address
Ms.	Erin Barrows	Recearion Service Manager	818 238 5402	[Enter]	ebarrows@burbankca.gov

Prefix	Project Manager	Job Title	Phone Number	Ext.	E-Mail Address
Ms.	Roxana Tabibi	Social Service Supervisor- Nutrition	818 238 5358	[Enter]	rtabibi@burnakca.gov

Prefix	Budget Analyst	Job Title	Phone Number	Ext.	E-Mail Address
Ms.	Angela O'Connor	Principal Accountant	818 238 5490	[Enter]	aoconnor@burbankca.gov

PROGRAM FUNDING SUMMARY

(A) SERVICE CATEGORY	(B) SUBAWARD SUM YEAR 1 (SSY1) (1)		SUBRECIPIENT'S FUNDS (SF) (2)					(F) TOTAL FUNDING	(G) UNIT RATE		
			(C) MATCH (3)		(D) NON-MATCH		(E) PROGRAM INCOME		(1) SSY1	(2) SF	(3) TOTAL
	(1) CASH OTHER	(2) CASH NSIP	(1) CASH	(2) IN-KIND	(1) CASH	(2) IN-KIND	(1) CASH	(B+C+D+E)			
Home-Delivered Meals	[Enter]	$ 19,700	[Enter]	[Enter]	[Enter]	[Enter]	[Enter]	$ 19,700	$ 1.00	[Enter]	$ 1.00
Equipment (Purchases) (4)	[Enter]	[Enter]	[Enter]		[Enter]			$ -			
Equipment (Other) (5)				[Enter]		[Enter]		$ -			
Grand Total (6)	$ -	$ 19,700	$ -	$ -	$ -	$ -	$ -	$ 19,700			

COUNTY USE ONLY			
Assigned Program Analyst:	Jorge Pena	Equipment Purchase(s) Approved by:	N/A
Assigned Contract Analyst:	Lynn Tran		
Budget Reviewed and Approved by:	Lynn Tran	Date:	11/19/2025

NOTE:
(1) The SSY1 for each Service Category must match the SSY1 Cash Other reflected in Exhibit C2.3 (Mandated Program Services), Section I (Units of Service Summary) for each Service Category.
(2) The SF for each Service Category must match the SF reflected in Exhibit C2.3 (Mandated Program Services), Section I (Units of Service Summary) for each Service Category.
(3) No match requirement for NSIP funds.

(4) Funding Amount for Equipment (Purchase(s)) reflected under SSY1 and SF shall match the Equipment (Purchase(s)) Funding Amount reflected in Exhibit C2.3 (Mandated Program Services), Section I (Units of Service Summary).
(5) Funding Amount for Equipment (Other) reflected as SF shall match the Equipment (Other) Funding Amount reflected in Exhibit C2.3 (Mandated Program Services), Section I (Units of Service Summary).
(6) Grand Total Funding Amount under Column (F) Total Funding Amount shall match Grand Total Funding Amount reflected in Exhibit C2.3 (Mandated Program Services), Section I (Units of Service Summary), Column (E) Funding Amount.

Program Services: **Home Delivered Meal Services** Attachment 2

Fiscal Year: 2025-2026

Funding Type: Nutrition Services Incentive Program (NSIP) C2

Los Angeles County Region: N/A

Supervisorial District: Five

Subaward Number: ENP252601

Amendment Number: One **Modification Number:** N/A

Subrecipient's Legal Name: City of Burbank

I. BUDGET DETAIL - PERSONNEL

(A) POSITION TITLE (1)	(B) % OF TIME ON PROGRAM (2)	(C) MONTHLY SALARY	(D) NO. OF MONTHS	(E) TOTAL COSTS (B*C*D)	(F) SSY1	SF					(J) TOTAL FUNDING AMOUNT (F+G+H+I)	(K) VARIANCE (E - J)
						(G) MATCH		(H) NON-MATCH		(I) PROGRAM INCOME		
					(1) CASH OTHER	(1) CASH	(2) IN-KIND	(1) CASH	(2) IN-KIND	(1) CASH		
DIRECT												
[Enter title]												
[Enter title]												
[Enter title]												
[Enter title]												
[Enter title]												
[Enter title]												
[Enter title]												
[Enter title]												
[Enter title]												
[Enter title]												
[Enter title]												
[Enter title]												
[Enter title]												
[Enter title]												
[Enter title]												

Attachment 2

I. BUDGET DETAIL - PERSONNEL

(A) POSITION TITLE (1)	(B) % OF TIME ON PROGRAM (2)	(C) MONTHLY SALARY	(D) NO. OF MONTHS	(E) TOTAL COSTS (B*C*D)	(F) SSY1	SF					(J) TOTAL FUNDING AMOUNT (F+G+H+I)	(K) VARIANCE (E - J)
						(G) MATCH		(H) NON-MATCH		(I) PROGRAM INCOME		
					(1) CASH OTHER	(1) CASH	(2) IN-KIND	(1) CASH	(2) IN-KIND	(1) CASH		
[Enter title]												
[Enter title]												
[Enter title]												
[Enter title]												
[Enter title]												
[Enter title]												
[Enter title]												
[Enter title]												
SUBTOTAL DIRECT PERSONNEL				$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$0
Taxes [Enter Rate]					(3)	(3)	(3)	(3)	(3)	(3)		
Benefits [Enter Rate]					(4)	(4)	(4)	(4)	(4)	(4)		
TOTAL DIRECT PERSONNEL				$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$0
INDIRECT												
Indirect Costs (Personnel)				[Complete as needed]	(5)	[Complete as needed]	[Complete as needed]	[Complete as needed]	[Complete as needed]	[Complete as needed]	$ -	
Do indirect costs exceed the fifteen percent (15%) maximum?												
GRAND TOTAL												
GRAND TOTAL PERSONNEL				$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$0

NOTE:

(1): Enter the title of each position. List all mandatory staffing positions noted in Exhibit A (Statement of Work and Attachments). If a mandatory position is performed by staff under a different position/payroll title then list both the position title noted in Exhibit A (Statement of Work and Attachments) and the payroll title (e.g., Project Director/Recreation Director).

(2): If an individual's time is allocated to multiple Program Services, that individual's time must not exceed 100% when his/her time is totaled for Congregate Meal Services, Home-Delivered Meal Services, and Telephone Reassurance Services.

(3): Enter the amount of funding that Subrecipient will use to fund any portion of the total cost for taxes.

(4): Enter the amount of funding that Subrecipient will use to fund any portion of the total cost for benefits.

(5): The maximum reimbursable amount allowable for indirect costs is fifteen percent (15%) of Subrecipient's modified total direct cost reflected under Column F (SSY1 Cash Other). Indirect costs in excess of the fifteen percent (15%) maximum may be budgeted as a match in-kind contribution and used to meet the match requirement (subject to County's prior written approval).

Program Services: Home Delivered Meal Services

Fiscal Year: 2025-2026

Funding Type: Nutrition Services Incentive Program (NSIP) C2

Los Angeles County Region: N/A

Supervisorial District: Five

Subaward Number: ENP252601

Amendment Number: One **Modification Number:** N/A

Subrecipient's Legal Name: City of Burbank

II. BUDGET DETAIL - VOLUNTEERS

(A) POSITION TITLE	(B) NUMBER OF POSITIONS	(C) % OF TIME ON PROGRAM (1)	(D) MONTHLY SALARY EQUIVALENT	(E) NO. OF MONTHS	(F) TOTAL SALARY EQUIVALENT (B*C*D*E)	SF (G) MATCH (2) (1) IN-KIND	SF (H) NON-MATCH (1) IN-KIND	(I) TOTAL IN-KIND (G + H)	(J) VARIANCE (F - I)
DIRECT									
[Enter title]									
[Enter title]									
[Enter title]									
[Enter title]									
[Enter title]									
[Enter title]									
[Enter title]									
[Enter title]									
[Enter title]									
TOTAL DIRECT VOLUNTEERS					$ -	$ -	$ -	$ -	$0
INDIRECT									
Indirect Costs (Volunteers)					**[Complete as needed]**	[Complete as needed]	[Complete as needed]		
GRAND TOTAL									
GRAND TOTAL VOLUNTEERS					$ -	$ -	$ -	$ -	$0

NOTE:

(1): If an individual's time is allocated to multiple Program Services, that individual's time must not exceed 100% when his/her time is totaled for Congregate Meal Services, Home-Delivered Meal Services, and Telephone Reassurance Services.

(2): When using volunteer services as an in-kind match to meet the minimum required match, this in-kind match must not exceed more than fifty percent (50%) of the minimum required match. For example, if volunteer services total $2,000 and the minimum required match is $1,500 then a maximum of $750 of volunteer services will count toward meeting the minimum required match. Additionally, Subrecipient does not have to change the amount of volunteer services reflected as in-kind match since only a portion of it may be counted toward meeting the minimum required match. Using the previous example, Subrecipient may reflect $2,000 (as opposed to $750) as in-kind match for volunteer services but only $750 of this amount will be counted toward meeting the minimum required match.

Program Services: Home Delivered Meal Services

Fiscal Year: 2025-2026

Funding Type: Nutrition Services Incentive Program (NSIP) C2

Los Angeles County Region: N/A

Supervisorial District: Five

Subaward Number: ENP252601

Amendment Number: One **Modification Number:** N/A

Subrecipient's Legal Name: City of Burbank

III. BUDGET DETAIL - VOLUNTEER EXPENSES

(A) DESCRIPTION	(B) UNIT COST	(C) NUMBER OF UNITS	(D) NO. OF MONTHS	(E) TOTAL COSTS (B*C*D)	(F) SSY1 (1) CASH OTHER	SF (G) MATCH (1) CASH	SF (G) MATCH (2) IN-KIND	SF (H) NON-MATCH (1) CASH	SF (H) NON-MATCH (2) IN-KIND	SF (I) PROGRAM INCOME (1) CASH	(J) TOTAL FUNDING (F+G+H+I)	(K) VARIANCE (E - J)
DIRECT												
Training												
Mileage (Cost/Mile) (1)												
[Enter description of other expenses]												
[Enter description of other expenses]												
[Enter description of other expenses]												
[Enter description of other expenses]												
[Enter description of other expenses]												
[Enter description of other expenses]												
TOTAL DIRECT VOLUNTEER EXPENSES				$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$0
INDIRECT												
Indirect Costs (Volunteer Expenses)					(2)	[Complete as needed]	[Complete as needed]	[Complete as needed]	[Complete as needed]	[Complete as needed]		
Do indirect costs exceed the fifteen percent (15%) maximum?												
GRAND TOTAL												
GRAND TOTAL VOLUNTEER EXPENSES				$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$0

NOTE:

(1) Effective January 1, 2025, County's approved mileage rate is $0.66 per mile and State's mileage rate is available online at: http://www.calhr.ca.gov/employees/Pages/travel-reimbursements.aspx. Reimbursement for mileage must not exceed the lesser of County's rate and State's rate.

(2): The maximum reimbursable amount allowable for indirect costs is fifteen percent (15%) of Subrecipient's modified total direct cost reflected under Column F (SSY1 Cash Other). Indirect costs in excess of the fifteen percent (15%) maximum may be budgeted as a match in-kind contribution and used to meet the match requirement (subject to County's prior written approval).

Program Services: **Home Delivered Meal Services** Attachment 2

Fiscal Year: 2025-2026

Funding Type: Nutrition Services Incentive Program (NSIP) C2

Los Angeles County Region: N/A

Supervisorial District: Five

Subaward Number: ENP252601

Amendment Number: One **Modification Number:** N/A

Subrecipient's Legal Name: City of Burbank

IV. BUDGET DETAIL - LOWER TIER SUBAWARDS/SUBCONTRACTS FOR CATERED FOOD

(A) LOWER TIER SUBRECIPIENT'S/SUBCONTRACTS NAME (1)	(B) SERVICE CATEGORY	(C) UNIT COST	(D) NO. OF UNITS	(E) NO. OF MONTHS	(F) TOTAL COSTS (C*D*E)	(G) SSY1 (1) CASH OTHER	(G) SSY1 (2) CASH NSIP	SF (H) MATCH (1) CASH	SF (H) MATCH (2) IN-KIND	SF (I) NON-MATCH (1) CASH	SF (I) NON-MATCH (2) IN-KIND	SF (J) PROGRAM INCOME (1) CASH	(K) TOTAL FUNDING (G+H+I+J)	(L) VARIANCE (F - K)
DIRECT														
Trio North- Hills community meals	Home-Delivered Meals	$ 6.12	200	10	**$ 12,240**		$ 12,240						**$ 12,240**	**$0**
[Enter caterer's name]	Select Description													
[Enter caterer's name]	Select Description													
[Enter caterer's name]	Select Description													
[Enter caterer's name]	Select Description													
[Enter caterer's name]	Select Description													
[Enter caterer's name]	Select Description													
TOTAL DIRECT LOWER TIER SUBAWARD(S)/SUBCONTRACT(S) FOR CATERED FOOD					**$ 12,240**	**$ -**	**$ 12,240**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 12,240**	**$0**
INDIRECT														
Indirect Costs (Lower Tier Subawards/Subcontracts for Catered Food)						(2)		[Complete as needed]	[Complete as needed]	[Complete as needed]	[Complete as needed]	[Complete as needed]		
Do indirect costs exceed the fifteen percent (15%) maximum?														
GRAND TOTAL														
GRAND TOTAL SUBRECIPENTS FOR CATERED FOOD					**$ 12,240**	**$ -**	**$ 12,240**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 12,240**	**$0**

NOTE:

(1): Use this Budget Detail to report Lower Tier Subaward/Subcontract with caterers by entering the name of the caterer. The information provided herein must be included in Exhibit T (List of Lower Tier Subawards). Subrecipient must obtain prior written approval from County before executing Lower Tier Subaward(s).

(2): The maximum reimbursable amount allowable for indirect costs is fifteen percent (15%) of Subrecipient's modified total direct cost reflected under Column G (SSY1 Cash Other). Indirect costs in excess of the fifteen percent (15%) maximum may be budgeted as a match in-kind contribution and used to meet the match requirement (subject to County's prior written approval).

Program Services: **Home Delivered Meal Services** Attachment 2

Fiscal Year: 2025-2026

Funding Type: Nutrition Services Incentive Program (NSIP) C2

Los Angeles County Region: N/A

Supervisorial District: Five

Subaward Number: ENP252601

Amendment Number: One **Modification Number:** N/A

Subrecipient's Legal Name: City of Burbank

V. BUDGET DETAIL - RAW FOOD

(A) SERVICE CATEGORY	(B) UNIT COST	(C) NO. OF UNITS	(D) NO. OF MONTHS	(E) TOTAL COSTS (B*C*D)	(F) SSY1 (1) CASH OTHER	(F) SSY1 (2) CASH NSIP	SF (G) MATCH (1) CASH	SF (G) MATCH (2) IN-KIND	SF (H) NON-MATCH (1) CASH	SF (H) NON-MATCH (2) IN-KIND	SF (I) PROGRAM INCOME (1) CASH	(J) TOTAL FUNDING (F+G+H+I)	(K) VARIANCE (E - J)
DIRECT													
Home-Delivered Meals	$ 6.12	122	10	**$ 7,460**		$ 7,460						**$ 7,460**	**$0**
TOTAL DIRECT RAW FOOD				**$ 7,460**	**$ -**	**$ 7,460**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 7,460**	**$0**
INDIRECT													
Indirect Costs (Raw Food)					(1)		[Complete as needed]	[Complete as needed]	[Complete as needed]	[Complete as needed]	[Complete as needed]		
Do indirect costs exceed the fifteen percent (15%) maximum?													
GRAND TOTAL													
GRAND TOTAL RAW FOOD				**$ 7,460**	**$ -**	**$ 7,460**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 7,460**	**$0**

NOTE:

(1): The maximum reimbursable amount allowable for indirect costs is fifteen percent (15%) of Subrecipient's modified total direct cost reflected under Column F (SSY1 Cash Other). Indirect costs in excess of the fifteen percent (15%) maximum may be budgeted as a match in-kind contribution and used to meet the match requirement (subject to County's prior written approval).

Program Services: **Home Delivered Meal Services** Attachment 2

Fiscal Year: 2025-2026

Funding Type: Nutrition Services Incentive Program (NSIP) C2

Los Angeles County Region: N/A

Supervisorial District: Five

Subaward Number: ENP252601

Amendment Number: One **Modification Number:** N/A

Subrecipient's Legal Name: City of Burbank

VI. BUDGET DETAIL - SPACE

(A) NAME OF LOCATION AND DESCRIPTION	(B) UNIT COST (1)	(C) NO. OF UNITS	(D) NO. OF MONTHS	(E) TOTAL COSTS (B*C*D)	(F) SSY1 (1) CASH OTHER	SF (G) MATCH (1) CASH	SF (G) MATCH (2) IN-KIND	SF (H) NON-MATCH (1) CASH	SF (H) NON-MATCH (2) IN-KIND	SF (I) PROGRAM INCOME (1) CASH	(J) TOTAL FUNDING (F+G+H+I)	(K) VARIANCE (E - J)
DIRECT												
[Enter name and description]												
[Enter name and description]												
[Enter name and description]												
[Enter name and description]												
[Enter name and description]												
[Enter name and description]												
[Enter name and description]												
[Enter name and description]												
TOTAL DIRECT SPACE				$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$0
INDIRECT												
Indirect Costs (Space)					(2)	[Complete as needed]	[Complete as needed]	[Complete as needed]	[Complete as needed]	[Complete as needed]		
Do indirect costs exceed the fifteen percent (15%) maximum?												
GRAND TOTAL												
GRAND TOTAL SPACE				$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$0

NOTE:

(1): Please submit supporting documentation with this Budget for any unit cost, which exceeds $2.00 per square foot, that will be supported by the SSY1.

(2): The maximum reimbursable amount allowable for indirect costs is fifteen percent (15%) of Subrecipient's modified total direct cost reflected under Column F (SSY1 Cash Other). Indirect costs in excess of the fifteen percent (15%) maximum may be budgeted as a match in-kind contribution and used to meet the match requirement (subject to County's prior written approval).

Program Services: **Home Delivered Meal Services** Attachment 2

Fiscal Year: 2025-2026

Funding Type: Nutrition Services Incentive Program (NSIP) C2

Los Angeles County Region: N/A

Supervisorial District: Five

Subaward Number: ENP252601

Amendment Number: One **Modification Number:** N/A

Subrecipient's Legal Name: City of Burbank

VII. BUDGET DETAIL - EQUIPMENT

(A) DESCRIPTION (1)	(B) EQUIPMENT TYPE (2) or (3)	(C) UNIT COST	(D) NO. OF UNITS	(E) TOTAL COSTS (C*D)	(F) SSY1 (1) CASH OTHER	SF (G) MATCH (1) CASH	SF (G) MATCH (2) IN-KIND	SF (H) NON-MATCH (1) CASH	SF (H) NON-MATCH (2) IN-KIND	SF (I) PROGRAM INCOME (1) CASH	(J) TOTAL FUNDING (F+G+H+I)	(K) VARIANCE (E - J)
DIRECT												
[Enter description]	Select											
[Enter description]	Select											
[Enter description]	Select											
[Enter description]	Select											
[Enter description]	Select											
[Enter description]	Select											
[Enter description]	Select											
GRAND TOTAL												
TOTAL DIRECT EQUIPMENT				$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$0

NOTE:

(1) County's approval of Subrecipient's Budget does not constitute approval for Subrecipient to purchase the Equipment/Asset. Prior approval is needed for all computing devices, regardless of cost (including but not limited to, workstations, servers, laptops, personal digital assistants, notebook computers, tablets, smartphones and cellphones) as well as all portable electronic storage media, regardless of cost (including but not limited to, thumb/flash drives and portable hard drives), and/or when Subrecipient will use $500 or more of the SSY1 to purchase the Equipment/Asset.

Subrecipient must obtain prior written approval from County at least thirty (30) days in advance of the date/time that Subrecipient intends to purchase the Equipment using SSY1 and no later than March 31st of the Fiscal Year. Equipment must be ordered or purchased no later than May 31st of the Fiscal Year.

Subrecipient must submit a minimum of three (3) bids when requesting approval for Equipment that is $500 or more.

Subrecipient must ensure that the description and amount of the Equipment purchase(s) on the Budget are the same as the actual item(s) purchased.

The Grand Total Equipment purchase amount reflected under column (F) SSY1 must match the total equipment amount reflected in the Mandated Program Services, Section I (Service Unit Summary).

(2) Purchase includes any equipment that Subrecipient intends to purchase. Subreciept must report this using any combination of SSY1, Match Cash, and Non-match Cash.

(3) Other includes any equipment (except for leased equipment) which is not purchased by Subrecipient (e.g. donated items). Subrecipient must report this using any combination of Match In-kind and/or Non-match In-kind.

Program Services: **Home Delivered Meal Services**

Fiscal Year: 2025-2026

Funding Type: Nutrition Services Incentive Program (NSIP) C2

Los Angeles County Region: N/A

Supervisorial District: Five

Subaward Number: ENP252601

Amendment Number: One **Modification Number:** N/A

Subrecipient's Legal Name: City of Burbank

VIII. BUDGET DETAIL - OTHER COSTS

(A) DESCRIPTION (1)	(B) UNIT COST	(C) NO. OF UNITS	(D) NO. OF MONTHS	(E) TOTAL COSTS (B*C*D)	(F) SSY1 (1) CASH OTHER	SF (G) MATCH (1) CASH	SF (G) MATCH (2) IN-KIND	SF (H) NON-MATCH (1) CASH	SF (H) NON-MATCH (2) IN-KIND	SF (I) PROGRAM INCOME (1) CASH	(J) TOTAL FUNDING (F+G+H+I)	(K) VARIANCE (E - J)
DIRECT												
Select Description (2) (3) (4) (5)												
Select Description (2) (3) (4) (5)												
Select Description (2) (3) (4) (5)												
Select Description (2) (3) (4) (5)												
Select Description (2) (3) (4) (5)												
Select Description (2) (3) (4) (5)												
Select Description (2) (3) (4) (5)												
Select Description (2) (3) (4) (5)												
Select Description (2) (3) (4) (5)												
Select Description (2) (3) (4) (5)												
Select Description (2) (3) (4) (5)												
Select Description (2) (3) (4) (5)												
Select Description (2) (3) (4) (5)												
Select Description (2) (3) (4) (5)												
Select Description (2) (3) (4) (5)												

(A) DESCRIPTION (1)	(B) UNIT COST	(C) NO. OF UNITS	(D) NO. OF MONTHS	(E) TOTAL COSTS (B*C*D)	(F) SSY1 (1) CASH OTHER	SF (G) MATCH (1) CASH	SF (G) MATCH (2) IN-KIND	SF (H) NON-MATCH (1) CASH	SF (H) NON-MATCH (2) IN-KIND	SF (I) PROGRAM INCOME (1) CASH	(J) TOTAL FUNDING (F+G+H+I)	(K) VARIANCE (E - J)
Select Description (2) (3) (4) (5)												
Select Description (2) (3) (4) (5)												
Select Description (2) (3) (4) (5)												
Select Description (2) (3) (4) (5)												
(6)												
(6)												
(6)												
(6)												
TOTAL DIRECT OTHER COSTS				$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$0
INDIRECT												
Indirect Costs (Other Costs)					(7)	[Complete as needed]	[Complete as needed]	[Complete as needed]	[Complete as needed]	[Complete as needed]		
Do indirect costs exceed the fifteen percent (15%) maximum?												
GRAND TOTAL												
GRAND TOTAL OTHER COSTS				$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$0

NOTE:

(1): Allowable costs are identified in accordance with Title 2 Code of Federal Regulations (SFR) Part 200 and Title 45 Code of Federal Regulations (SFR) Part 75.

(2): Subrecipient must obtain prior written approval from County if utilizing SSY1 for Conferences.

(3): Subrecipient must provide the following information to your assigned Contract Analyst: (a) Kind of equipment, (b) Indicate whether the equipment lease is program specific or a shared cost, (c) If a shared cost, provide the cost distribution methodology for County review and (d) Length of the lease.

(4): Effective January 1, 2025, County's approved mileage rate is $0.66 per mile and State's mileage rate is available online at: http://www.calhr.ca.gov/employees/Pages/travel-reimbursements.aspx. Reimbursement for mileage must not exceed the lesser of County's rate and State's rate.

(5): Subrecipient must obtain prior written approval from County if utilizing SSY1 for Travel (Other).

County review.

(7): The maximum reimbursable amount allowable for indirect costs is fifteen percent (15%) of Subrecipient's modified total direct cost reflected under Column F (SSY1 Cash Other). Indirect costs in excess of the fifteen percent (15%) maximum may be budgeted as a match in-kind contribution and used to meet the match requirement (subject to County's prior written approval).

Program Services: Home Delivered Meal Services
Fiscal Year: 2025-2026
Funding Type: Nutrition Services Incentive Program (NSIP) C2
Los Angeles County Region: N/A
Supervisorial District: Five
Subaward Number: ENP252601
Amendment Number: One **Modification Number:** N/A
Subrecipient's Legal Name: City of Burbank

IX. BUDGET SUMMARY

(A) COST CATEGORIES			(B) COSTS (1) (1) Total Budgeted Costs	(C) FUNDING CATEGORIES			(D) FUNDING (1) (1) Total Budgeted Costs
DIRECT							
1	Personnel	**Cash Other (SSY1)**	$ -	1	**SSY1**	Cash Other (SSY1)	$ -
		Cash (SF)	$ -				
		In-Kind (SF)	$ -			Cash NSIP (SSY1)	$ 19,700
2	Volunteers	In-Kind (SF)	$ -				
3	Volunteer Expenses	**Cash Other (SSY1)**	$ -			**Subtotal**	**$ 19,700**
		Cash (SF)	$ -				
		In-Kind (SF)	$ -				
4	Lower Tier Subaward(s)/Subcontract(s) for Catered Food	**Cash Other (SSY1)**	$ -	2	Match	Cash (SF)	$ -
		Cash NSIP (SSY1)	$ 12,240				
		Cash (SF)	$ -			In-Kind (SF)	$ -
		In-Kind (SF)	$ -				
5	Raw Food	**Cash Other (SSY1)**	$ -	3	Non-Match	Cash (SF)	$ -
		Cash NSIP (SSY1)	$ 7,460				
		Cash (SF)	$ -				
		In-Kind (SF)	$ -				
6	Space	**Cash Other (SSY1)**	$ -			In-Kind (SF)	$ -
		Cash (SF)	$ -				
		In-Kind (SF)	$ -				
7	Equipment	**Cash Other (SSY1)**	$ -	4	Program Income	Cash (SF)	$ -
		Cash (SF)	$ -				
		In-Kind (SF)	$ -				
8	Other Costs	**Cash Other (SSY1)**	$ -				
		Cash (SF)	$ -				
		In-Kind (SF)	$ -				
9	**Subtotal Direct Costs**	**Cash Other (SSY1)**	$ -	5	**Subtotal Funding for Direct Costs**	**Cash Other (SSY1)**	**$ -**
		Cash NSIP (SSY1)	$ 19,700			**Cash NSIP (SSY1)**	**$ 19,700**
		Cash (SF)	$ -			Cash (SF)	$ -
		In-Kind (SF)	$ -			In-Kind (SF)	$ -
Variance (Costs-Funding)		**Cash**					
		In-Kind					

IX. BUDGET SUMMARY

(A) COST CATEGORIES			(B) COSTS (1) (1) Total Budgeted Costs	(C) FUNDING CATEGORIES			(D) FUNDING (1) (1) Total Budgeted Costs
INDIRECT							
10	Personnel	**Cash Other (SSY1)**	**$ -**	6	**SSY1**	Cash Other (SSY1)	**$ -**
		Cash (SF)	$ -				
		In-Kind (SF)	$ -				
11	Volunteers	In-Kind (SF)	$ -				
12	Volunteer Expenses	**Cash Other (SSY1)**	**$ -**				
		Cash (SF)	$ -				
		In-Kind (SF)	$ -				
13	Lower Tier Subaward(s)/Subcontract(s) for Catered Food	**Cash Other (SSY1)**	**$ -**	7	Match	Cash (SF)	$ -
		Cash (SF)	$ -				
		In-Kind (SF)	$ -			In-Kind (SF)	$ -
14	Raw Food	**Cash Other (SSY1)**	**$ -**	8	Non-Match	Cash (SF)	$ -
		Cash (SF)	$ -				
		In-Kind (SF)	$ -				
15	Space	**Cash Other (SSY1)**	**$ -**			In-Kind (SF)	$ -
		Cash (SF)	$ -				
		In-Kind (SF)	$ -				
16	Other Costs	**Cash Other (SSY1)**	**$ -**	9	Program Income	Cash (SF)	$ -
		Cash (SF)	$ -				
		In-Kind (SF)	$ -				
17	**Subtotal Indirect Costs**	**Cash Other (SSY1)**	**$ -**	10	**Subtotal Funding for Indirect Costs**	**Cash Other (SSY1)**	**$ -**
		Cash (SF)	$ -			Cash (SF)	$ -
		In-Kind (SF)	$ -			In-Kind (SF)	$ -
Variance (Costs-Funding)		**Cash**					
		In-Kind					
GRAND TOTAL							
20	**Total Costs**	**Cash Other (SSY1)**	**$ -**	11	**Total Funding**	**Cash Other (SSY1)**	**$ -**
		Cash NSIP (SSY1)	**$ 19,700**			**Cash NSIP (SSY1)**	**$ 19,700**
		Cash (SF)	$ -			Cash (SF)	$ -
		In-Kind (SF)	$ -			In-Kind (SF)	$ -
21	**GRAND TOTAL COSTS**		**$ 19,700**	12	**GRAND TOTAL FUNDING**		**$ 19,700**
Variance (Costs-Funding)			**$0**				
Subrecipient meets minimum match requirement.							

NOTE:
(1): Costs and Funding must match.

EXHIBIT C1.1 (MANDATED PROGRAM SERVICES)
AMENDMENT 1 {FY 2025-26 ADDITIONAL BASELINE}

Program Services:	**Congregate Meal Services**
Fiscal Year:	2025-26
Funding Type:	OAA Title III C-1 and Net County Cost (NCC)
Los Angeles County Region:	N/A
Supervisorial District:	Five (5)
Subaward Number:	ENP252601
Amendment Number:	One **Modification Number:** N/A
Subrecipient's Legal Name:	City of Burbank

Main Administrative Office Address	City	State	Zip Code
1301 W. Olive Ave.	Burbank	CA	91506

Mailing Address (if different from above)	City	State	Zip Code
Same as above	Burbank	CA	91506

Prefix	Authorized Representative	Job Title	Phone Number	Ext.	E-Mail Address
Ms.	Erin Barrows	Recreation Services Manager	(818) 238 5402	[Enter]	ebarrows@burbankca.gov

Prefix	Project Manager	Job Title	Phone Number	Ext.	E-Mail Address
Ms.	Roxana Tabibi	Social Services Supervisor- Nutrition	(818) 238 5358	[Enter]	rtabibi@burbankca.gov

Prefix	Budget Analyst	Job Title	Phone Number	Ext.	E-Mail Address
Ms.	Angela O'Connor	Principal Accountant	(818) 238 5490	[Enter]	aoconnor@burbankca.gov

COUNTY USE ONLY			
Assigned Program Analyst:	Jorge Pena		
Assigned Contract Analyst:	Lynn Tran		
MPS Reviewed and Approved by:	Jorge Pena	Date:	10/23/2025

Program Services: Congregate Meal Services
Fiscal Year: 2025-26
Funding Type: OAA Title III C-1 and Net County Cost (NCC)
Los Angeles County Region: N/A
Supervisorial District: Five (5)
Subaward Number: ENP252601
Amendment Number: One **Modification Number:** N/A
Subrecipient's Legal Name: City of Burbank

I. UNITS OF SERVICE SUMMARY

(A) SERVICE CATEGORY	(B) FUNDING SOURCE	(C) UNITS OF SERVICE (3)	(D) UNIT RATE (2)	(E) FUNDING AMOUNT (5)	(F) NO. OF UNDUPLICATED CLIENTS (1)
All Congregate Meals	SSY1 (6) (Cash Other)	29,943	$ 12.21	$ 365,600	1,200
	SF (7) (Cash and In-Kind)	29,943	$ 19.98	$ 598,265	
	Total (4)	**29,943**	**$ 32.19**	**$ 963,865**	
Equipment (Purchases) (8)				[Enter Approved Amount]	
Equipment (Other) (9)				[Enter Approved Amount]	
GRAND TOTAL SERVICES/FUNDING		**29,943**		**$ 963,865**	**1,200**

NOTE:

(1) Please Enter the total number of unduplicated clients that will be served by your agency. Unduplicated clients are individuals who meet the eligibility requirements outlined in Exhibit A (Statement of Work and Attachments). These individuals are counted only once within a FY for reporting purposes.
(2) Please Enter the Unit Rates: a) for SSY1 (Cash Other) (i.e., approved rate to be reimbursed by County as reflected in the funding allocation letter) and b) for SF (amount of Match, Non-Match, and Program Income - reflected as a rate - that will be funded by Subrecipient for the Services).
(3) Please enter the number of Units for the Service Category to be provided using SSY1 (Cash Other) and SF.
(4) The Total Unduplicated Units for the Service Category under column (C) Units of Service must match the corresponding Total Units reflected in Section II, (Services by Month) column (P) Total.
(5) The Total and Grand Total amounts under column (E) Funding Amount must match the Total and Grand Total amounts reflected in Exhibit B1.1 (Budget) (cover page) column (F) Total Funding.
(6) SSY1: Subaward Sum Year 1
(7) SF: Subrecipient's Funds
(8) Enter the approved amount of equipment purchase(s) that is reflected in Exhibit B1.1 (Budget).
(9) Enter the amount of equipment (other) that is reflected in Exhibit B1.1 (Budget).

Program Services: Congregate Meal Services
Fiscal Year: 2025-26
Funding Type: OAA Title III C-1 and Net County Cost (NCC)
Los Angeles County Region: N/A
Supervisorial District: Five (5)
Subaward Number: ENP252601
Amendment Number: One **Modification Number:** N/A
Subrecipient's Legal Name: City of Burbank

II. SERVICES BY MONTH - ALL CONGREGATE MEALS

(A) LINE NO.	(B) SITE NAME	(C) NO. OF UNDUP. CLIENTS	(D) JUL	(E) AUG	(F) SEP	(G) OCT	(H) NOV	(I) DEC	(J) JAN	(K) FEB	(L) MAR	(M) APR	(N) MAY	(O) JUN	(P) TOTAL (1)
1	Joslyn Adult Center	700	3,397	3,283	3,210	3,300	600								**13,790**
2	McCambrideg	200	2,171	2,085	2,056	2,000	500								**8,812**
3	Tuttle Senior Center	300	1,831	1,819	1,844	1,840	7								**7,341**
4															**0**
5															**0**
6															**0**
7															**0**
8															**0**
9															**0**
10															**0**
11															**0**
12															**0**
13															**0**
14															**0**
15															**0**
Grand Total		**1,200**	**7,399**	**7,187**	**7,110**	**7,140**	**1,107**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**29,943**

NOTE:
(1) The Grand Total Units under column (P) Total must match the Total reflected in Section I (Units of Service Summary) column (C) Units of Service Total.

EXHIBIT C1.2 (MANDATED PROGRAM SERVICES)
AMENDMENT 1 {FY 2025-26 ADDITIONAL MOCA FUNDING}

Program Services:	**Congregate Meal Services**
Fiscal Year:	2025-2026
Funding Type:	Modernization of Older Californians Act (MOCA)
Los Angeles County Region:	N/A
Supervisorial District:	Five (5)
Subaward Number:	ENP252601
Amendment Number:	One **Modification Number:** N/A
Subrecipient's Legal Name:	City of Burbank

Main Administrative Office Address	City	State	Zip Code
1301 W. Olive Ave.	Burbank	CA	91506

Mailing Address (if different from above)	City	State	Zip Code
Same as above	Burbank	CA	91506

Prefix	Authorized Representative	Job Title	Phone Number	Ext.	E-Mail Address
Ms.	Erin Barrows	Recreation Services Manager	(818) 238 5402	[Enter]	ebarrows@burbankca.gov
Ms.	Roxana Tabibi	Social Services Supervisor- Nutrition	(818) 238 5358	[Enter]	rtabibi@burbankca.gov
Ms.	Angela O'Connor	Principal Accountant	(818) 238 5490	[Enter]	aoconnor@burbankca.gov

Prefix	Project Manager	Job Title	Phone Number	Ext.	E-Mail Address
Ms.	Roxana Tabibi	Social Services Supervisor- Nutrition	(818) 238 5358	[Enter]	rtabibi@burbankca.gov

Prefix	Budget Analyst	Job Title	Phone Number	Ext.	E-Mail Address
Ms.	Angela O'Connor	Principal Accountant	(818) 238 5490	[Enter]	aoconnor@burbankca.gov

COUNTY USE ONLY			
Assigned Program Analyst:	Jorge Pena		
Assigned Contract Analyst:	Lynn Tran		
MPS Reviewed and Approved by:	Jorge Pena	Date:	10/23/2025

Program Services: Congregate Meal Services
Fiscal Year: 2025-2026
Funding Type: Modernization of Older Californians Act (MOCA)
Los Angeles County Region: N/A
Supervisorial District: Five (5)
Subaward Number: ENP252601
Amendment Number: One **Modification Number:** N/A
Subrecipient's Legal Name: City of Burbank

I. UNITS OF SERVICE SUMMARY

(A) SERVICE CATEGORY	(B) FUNDING SOURCE	(C) UNITS OF SERVICE (3)	(D) UNIT RATE (2)	(E) FUNDING AMOUNT (5)	(F) NO. OF UNDUPLICATED CLIENTS (1)
All Congregate Meals	SSY1 (6) (Cash Other)	22,465	$ 12.21	$ 274,300	1,200
	SF (7) (Cash and In-Kind)			$ -	
	Total (4)	22,465	$ 12.21	$ 274,300	
Equipment (Purchases) (8)				[Enter Approved Amount]	
Equipment (Other) (9)				[Enter Approved Amount]	
GRAND TOTAL SERVICES/FUNDING		22,465		$ 274,300	1,200

NOTE:

(1) Please Enter the total number of unduplicated clients that will be served by your agency. Unduplicated clients are individuals who meet the eligibility requirements outlined in Exhibit A (Statement of Work and Attachments). These individuals are counted only once within a FY for reporting purposes.

(2) Please Enter the Unit Rates: a) for SSY1 (Cash Other) (i.e., approved rate to be reimbursed by County as reflected in the funding allocation letter) and b) for SF (amount of Match, Non-Match, and Program Income - reflected as a rate - that will be funded by Subrecipient for the Services).

(3) Please enter the number of Units for each Service Category to be provided using SSY1 (Cash Other) and SF.

(4) The Total Unduplicated Units for each Service Category under column (C) Units of Service must match the corresponding Total Units reflected in Section II (Services by Month) column (P) Total.

(5) The Total and Grand Total amounts under column (E) Funding Amount must match the Total and Grand Total amounts reflected in Exhibit B1.2 (Budget) (cover page) column (F) Total Funding.

(6) SSY1: Subaward Sum Year 1

(7) SF: Subrecipient's Funds

(8) Enter the approved amount of equipment purchase(s) that is reflected in Exhibit B1.2 (Budget).

(9) Enter the amount of equipment (other) that is reflected in Exhibit B1.2 (Budget).

Program Services: Congregate Meal Services
Fiscal Year: 2025-2026
Funding Type: Modernization of Older Californians Act (MOCA)
Los Angeles County Region: N/A
Supervisorial District: Five (5)
Subaward Number: ENP252601
Amendment Number: One **Modification Number:** N/A
Subrecipient's Legal Name: City of Burbank

II. SERVICES BY MONTH - ALL CONGREGATE MEALS

(A) LINE NO.	(B) SITE NAME	(C) NO. OF UNDUP. CLIENTS	(D) JUL	(E) AUG	(F) SEP	(G) OCT	(H) NOV	(I) DEC	(J) JAN	(K) FEB	(L) MAR	(M) APR	(N) MAY	(O) JUN	(P) TOTAL (1)
1	Joslyn Adult Center	700					2,700	3,300	3,300	1,000	100	100	100	100	**10,700**
2	McCambrideg	200					1,500	2,000	2,000	200	50	50	50	32	**5,882**
3	Tuttle Senior Center	300					1,833	1,840	1,840	200	50	50	50	20	**5,883**
4															**0**
5															**0**
6															**0**
7															**0**
8															**0**
9															**0**
10															**0**
11															**0**
12															**0**
13															**0**
14															**0**
15															**0**
Grand Total		**1,200**	**0**	**0**	**0**	**0**	**6,033**	**7,140**	**7,140**	**1,400**	**200**	**200**	**200**	**152**	**22,465**

NOTE:
(1) The Grand Total Units under column (P) Total must match the Total reflected in Section I (Units of Service Summary) column (C) Units of Service Total.

EXHIBIT C1.1 (MANDATED PROGRAM SERVICES)
AMENDMENT 1 {FY 2025-26 NSIP FUNDING}

Program Services:	**Congregate Meal Services**
Fiscal Year:	2025-26
Funding Type:	Nutrition Services Incentive Program (NSIP) C1
Los Angeles County Region:	N/A
Supervisorial District:	Five (5)
Subaward Number:	ENP252601
Amendment Number:	One **Modification Number:** N/A
Subrecipient's Legal Name:	ENP252601

Main Administrative Office Address	City	State	Zip Code
1301 W. Olive Ave.	Burbank	CA	91506

Mailing Address (if different from above)	City	State	Zip Code
Same as above	Burbank	CA	91506

Prefix	Authorized Representative	Job Title	Phone Number	Ext.	E-Mail Address
Ms.	Erin Barrows	Recreation Service Manager	(818) 238 5402	[Enter]	ebarrows@burbankca.gov
Ms.	Roxana Tabibi	Social Service Supervisor- Nutrition	(818) 238 5358	[Enter]	rtaibi@burbankca.gov
Ms.	Angela O'Connor	Principal Accountant	(818) 238 5490	[Enter]	aoconnor@burbankca.gov

Prefix	Project Manager	Job Title	Phone Number	Ext.	E-Mail Address
Prefix	Budget Analyst	Job Title	Phone Number	Ext.	E-Mail Address

COUNTY USE ONLY			
Assigned Program Analyst:	Jorge Peña		
Assigned Contract Analyst:	Lynn Tran		
MPS Reviewed and Approved by:	Jorge Peña	Date:	11/18/2025

Program Services: Congregate Meal Services
Fiscal Year: 2025-26
Funding Type: Nutrition Services Incentive Program (NSIP) C1
Los Angeles County Region: N/A
Supervisorial District: Five (5)
Subaward Number: ENP252601
Amendment Number: One **Modification Number:** N/A
Subrecipient's Legal Name: ENP252601

I. UNITS OF SERVICE SUMMARY

(A) SERVICE CATEGORY	(B) FUNDING SOURCE	(C) UNITS OF SERVICE (3)	(D) UNIT RATE (2)	(E) FUNDING AMOUNT (5)	(F) NO. OF UNDUPLICATED CLIENTS (1)
All Congregate Meals	SSY1 (6) (Cash NSIP)	25,930	$ 1.00	$ 25,930	1,200
	SF (7) (Cash and In-Kind)	[Enter Units]	[Enter Unit Rate]		
	Total (4)	25,930	$ 1.00	$ 25,930	
Equipment (Purchases) (8)				[Enter Approved Amount]	
Equipment (Other) (9)				[Enter Approved Amount]	
GRAND TOTAL SERVICES/FUNDING		25,930		$ 25,930	1,200

NOTE:

(1) Please Enter the total number of unduplicated clients that will be served by your agency. Unduplicated clients are individuals who meet the eligibility requirements outlined in Exhibit A (Statement of Work and Attachments). These individuals are counted only once within a FY for reporting purposes.
(2) Please Enter the Unit Rates: a) for SSY1 (Cash NSIP) (i.e., approved rate to be reimbursed by County as reflected in the funding allocation letter) and b) for SF (amount of Match, Non-Match, and Program Income - reflected as a rate - that will be funded by Subrecipient for the Services).
(3) Please enter the number of Units for the Service Category to be provided using SSY1 (Cash NSIP) and SF.
(4) The Total Unduplicated Units for the Service Category under column (C) Units of Service must match the corresponding Total Units reflected in Section II, (Services by Month) column (P) Total.
(5) The Total and Grand Total amounts under column (E) Funding Amount must match the Total and Grand Total amounts reflected in Exhibit B1.3 (Budget) (cover page) column (F) Total Funding.
(6) SSY1: Subaward Sum Year 1
(7) SF: Subrecipient's Funds
(8) Enter the approved amount of equipment purchase(s) that is reflected in Exhibit B1.3 (Budget).
(9) Enter the amount of equipment (other) that is reflected in Exhibit B1.3 (Budget).

Program Services: Congregate Meal Services
Fiscal Year: 2025-26
Funding Type: Nutrition Services Incentive Program (NSIP) C1
Los Angeles County Region: N/A
Supervisorial District: Five (5)
Subaward Number: ENP252601
Amendment Number: One **Modification Number:** N/A
Subrecipient's Legal Name: ENP252601

II. SERVICES BY MONTH - ALL CONGREGATE MEALS

(A) LINE NO.	(B) SITE NAME	(C) NO. OF UNDUP. CLIENTS	(D) JUL	(E) AUG	(F) SEP	(G) OCT	(H) NOV	(I) DEC	(J) JAN	(K) FEB	(L) MAR	(M) APR	(N) MAY	(O) JUN	(P) TOTAL (1)
1	Joslyn Adult Center	700							2,500	2,500	2,500	3,000	3,000	3,000	**16,500**
2	McCambrideg	200							1,000	1,000	1,000	1,000	1,000	1,000	**6,000**
3	Tuttle Senior Center	300							500	500	930	500	500	500	**3,430**
4															**0**
5															**0**
6															**0**
7															**0**
8															**0**
9															**0**
10															**0**
11															**0**
12															**0**
13															**0**
14															**0**
15															**0**
Grand Total		**1,200**	**0**	**0**	**0**	**0**	**0**	**0**	**4,000**	**4,000**	**4,430**	**4,500**	**4,500**	**4,500**	**25,930**

NOTE:
(1) The Grand Total Units under column (P) Total must match the Total reflected in Section I (Units of Service Summary) column (C) Units of Service Total.

EXHIBIT C2.3 (MANDATED PROGRAM SERVICES)
AMENDMENT 1 {FY 2025-26 NSIP FUNDING}

Program Services:	**Home-Delivered Meal Services**
Fiscal Year:	2025-26
Funding Type:	Nutrition Services Incentive Program (NSIP) C2
Los Angeles County Region:	N/A
Supervisorial District:	Five (5)
Subaward Number:	ENP252601
Amendment Number:	One **Modification Number:** N/A
Subrecipient's Legal Name:	City of Burbank

Main Administrative Office Address	City	State	Zip Code
1301 W.Olive Ave.	Burbank	CA	91506

Mailing Address (if different from above)	City	State	Zip Code
Same as above	Burbank	CA	91506

Prefix	Authorized Representative	Job Title	Phone Number	Ext.	E-Mail Address
Ms.	Erin Barrows	Recreation Service Manager	818 238 5402	[Enter]	ebarrows@burbankca.gov

Prefix	Project Manager	Job Title	Phone Number	Ext.	E-Mail Address
Ms.	Roxana Tabibi	Social Service Supervisor- Nutrition	818 238 5358	[Enter]	rtabibi@burbankca.gov

Prefix	Budget Analyst	Job Title	Phone Number	Ext.	E-Mail Address
Ms.	Angela O'Connor	Principal Accountant	818 238 5490	[Enter]	aoconnor@burbankca.gov

COUNTY USE ONLY			
Assigned Program Analyst:	**Jorge Peña**		
Assigned Contract Analyst:	**Lynn Tran**		
MPS Reviewed and Approved by:	**Jorge Peña**	**Date:**	**11/18/2025**

Program Services: Home-Delivered Meal Services
Fiscal Year: 2025-26
Funding Type: Nutrition Services Incentive Program (NSIP) C2
Los Angeles County Region: N/A
Supervisorial District: Five (5)
Subaward Number: ENP252601
Amendment Number: One **Modification Number:** N/A
Subrecipient's Legal Name: City of Burbank

I. UNITS OF SERVICE SUMMARY

(A) SERVICE CATEGORY	(B) FUNDING SOURCE	(C) UNITS OF SERVICE (3)	(D) UNIT RATE (2)	(E) FUNDING AMOUNT (5)	(F) NO. OF UNDUPLICATED CLIENTS (1)
All Home-Delivered Meals	SSY1 (6) (Cash NSIP)	19,700	$ 1.00	$ 19,700	130
	SF (7) (Cash and In-Kind)	[Enter Units]	[Enter Unit Rate]		
	Total (4)	19,700	$ 1.00	$ 19,700	
Equipment (Purchases) (8)				[Enter Approved Amount]	
Equipment (Other) (9)				[Enter Approved Amount]	
GRAND TOTAL SERVICES/FUNDING		19,700		$ 19,700	130

NOTE:

(1) Please Enter the total number of unduplicated clients that will be served by your agency. Unduplicated clients are individuals who meet the eligibility requirements outlined in Exhibit A (Statement of Work and Attachments). These individuals are counted only once within a FY for reporting purposes.
(2) Please Enter the Unit Rates: a) for SSY1 (Cash NSIP) (i.e., approved rate to be reimbursed by County as reflected in the funding allocation letter) and b) for SF (amount of Match, Non-Match, and Program Income - reflected as a rate - that will be funded by Subrecipient for the Services).
(3) Please enter the number of Units for the Service Category to be provided using SSY1 (Cash NSIP) and SF.
(4) The Total Unduplicated Units for the Service Category under column (C) Units of Service must match the corresponding Total Units reflected in Section II, (Services by Month) column (P) Total.
(5) The Total and Grand Total amounts under column (E) Funding Amount must match the Total and Grand Total amounts reflected in Exhibit B2.3 (Budget) (cover page) column (F) Total Funding.
(6) SSY1: Subaward Sum Year 1
(7) SF: Subrecipient's Funds
(8) Enter the approved amount of equipment purchase(s) that is reflected in Exhibit B2.3 (Budget).
(9) Enter the amount of equipment (other) that is reflected in Exhibit B2.3 (Budget).

Program Services: Home-Delivered Meal Services
Fiscal Year: 2025-26
Funding Type: Nutrition Services Incentive Program (NSIP) C2
Los Angeles County Region: N/A
Supervisorial District: Five (5)
Subaward Number: ENP252601
Amendment Number: One **Modification Number:** N/A
Subrecipient's Legal Name: City of Burbank

II. SERVICES BY MONTH - ALL HOME-DELIVERED MEALS

(A) LINE NO.	(B) SITE NAME	(C) NO. OF UNDUP. CLIENTS	(D) JUL	(E) AUG	(F) SEP	(G) OCT	(H) NOV	(I) DEC	(J) JAN	(K) FEB	(L) MAR	(M) APR	(N) MAY	(O) JUN	(P) TOTAL (1)
1	1	30						3,050	2,774	2,774	2,774	2,774	2,780	2,774	**19,700**
2	2 (2B)	13													**0**
3	3	20													**0**
4	4	20													**0**
5	5	10													**0**
6	6	10													**0**
7	7	17													**0**
8	8 (2A)	10													**0**
9															**0**
10															**0**
11															**0**
12															**0**
13															**0**
14															**0**
15															**0**
Grand Total		**130**	**0**	**0**	**0**	**0**	**0**	**3,050**	**2,774**	**2,774**	**2,774**	**2,774**	**2,780**	**2,774**	**19,700**

NOTE:
(1) The Grand Total Units under column (P) Total must match the Total reflected in Section I (Units of Service Summary) column (C) Units of Service Total.

EXHIBIT D
(COUNTY'S ADMINISTRATION)

FISCAL YEAR: 2025-26 **Effective as of: 9/1/2025**

COUNTY'S DEPARTMENT HEAD

Name: Maral Karaccusian
Title: Interim Director
Address: 510 South Vermont Avenue
Los Angeles, Ca 90020
Telephone: (213) 716-9002
E-Mail Address: mkaraccusian@ad.lacounty.gov

COUNTY'S CONTRACT MANAGER

Name: Ms. Irma Panosian
Title: Administrative Services Manager III
Address: 510 South Vermont Avenue
Los Angeles, Ca 90020
Telephone: (323) 336-5426
E-Mail Address: ipanosian@ad.lacounty.gov

COUNTY'S PROGRAM MANAGER

Name: Mr. Miguel Robleto
Title: Program Manager
Address: 510 South Vermont Avenue
Los Angeles, Ca 90020
Telephone: (213) 738-2737
E-Mail Address: mrobleto@ad.lacounty.gov

COUNTY'S COMPLIANCE MANAGER

Name: Ms. Susana Ortega
Title: Program Manager
Address: 510 South Vermont Avenue
Los Angeles, Ca 90020
Telephone: (323) 459-9141
E-Mail Address: sortega@ad.lacounty.gov

COUNTY'S EMERGENCY COORDINATOR

Name: Mr. Henry Lopez
Title: Program Manager
Address: 510 South Vermont Avenue
Los Angeles, Ca 90020
Telephone: (213) 738-2337
E-Mail Address: hlopez@ad.lacounty.gov

EXHIBIT Q

(ACCOUNTING, ADMINISTRATION AND REPORTING REQUIREMENTS)

- Revised September 2025 -

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EXHIBIT Q
(ACCOUNTING, ADMINISTRATION AND REPORTING REQUIREMENTS)

The purpose of this Exhibit Q is to provide organizations (Subrecipients) that contract with County of Los Angeles (County) with guidance on key accounting, financial reporting, internal control, and contract administration standards, along with best practices and recommended approaches that will help to promote accountability, protect the integrity of assets and financial information, and minimize the risk of fraud.

The accounting, financial reporting and internal control standards presented in this Exhibit Q are fundamental and derived from applicable federal, State, and County regulations and guidelines. These standards are not intended to be all inclusive or replace acceptable existing procedures or preclude the use of more sophisticated methods, or supersede any laws or requirements imposed by the applicable funding sources (i.e., federal, State, and County agencies) that may be more restrictive and/or stringent. Instead, this Exhibit Q includes the minimum required federal, State and County required procedures and controls that must be incorporated into Subrecipient's accounting and financial reporting systems to ensure compliance, as well as guidance on other recommended procedures and controls. Subrecipient certifies that throughout the entirety of this Subaward, it shall maintain the required level of staffing as outlined in this Subaward. Therefore, the internal control standards described herein are those that apply to Subrecipient's organization and Subrecipient must comply with the intent of these standards and implement internal control systems in its performance of the Work hereunder. Subrecipient's subcontractors must also follow these standards unless otherwise stated in this Subaward.

A. ACCOUNTING AND FINANCIAL REPORTING

1.0 Basis of Accounting

Subrecipient must maintain written financial and accounting procedures which incorporate Generally Accepted Accounting Principles and Subrecipient must adhere to the requirements set forth therein. Unless otherwise specified by the applicable funding source, Subrecipient may elect to use either the accrual basis or cash basis of accounting during the Fiscal Year for recording financial transactions. Subrecipient must ensure their basis of accounting is adequately documented in their accounting policies. Monthly invoices must be prepared on the same basis that is used for recording financial transactions. All financial reports required by County must be prepared by Subrecipient using accrual information and must be submitted as directed by County.

County generally recommends the use of the accrual basis for recording financial transactions when appropriate.

1.1 Accrual Basis

Under the accrual basis for recording financial transactions, revenues are recorded in the accounting period in which they are earned (rather than when cash is received). Expenditures are recorded in the accounting period in which they are incurred (rather than when cash is disbursed).

Recorded accruals (e.g., to estimate expenditures) should be reversed in the subsequent accounting period or when deemed appropriate and/or necessary to ensure revenues and expenditures are not double counted, and are in compliance with Generally Accepted Accounting Principles (GAAP).

1.2 Cash Basis

If Subrecipient elects to use the cash basis for recording financial transactions during the Fiscal Year:

- Necessary adjustments must be made to record the accruals at the beginning and the end of each Fiscal Year, and at the end of the Subaward.
- All computations, supporting records, and explanatory notes used in converting from the cash basis to the accrual basis must be retained.

1.3 Prepaid Expenses

Prepaid expenses (e.g., insurance, service agreements, lease agreements, etc.) must be expensed during the appropriate Subaward Fiscal Year to the extent goods and Services are received or are applicable to that Fiscal Year.

2.0 Accounting System

Subrecipient must maintain a double entry accounting system (utilizing debits and credits) and adequate, accurate, and reliable financial records in accordance with GAAP. The financial records must provide a comprehensive audit trail, and typically include, but may not be limited to a General Journal, a Cash Receipts Journal, a General Ledger, a Cash Disbursements Journal, and a Payroll Register or equivalent records as described in this Exhibit Q. Postings to the General Ledger and Journals must be made timely, at least on a monthly basis. Subrecipient must maintain a separate Cost Center(s), which clearly identifies funds received and expended on Services provided.

2.1 General Journal

A General Journal (or equivalent records) must be maintained to ensure transactions are recorded accurately and timely in the order they occur, and for recording adjusting entries, reversing entries, closing entries, and other financial transactions not normally recorded in the Cash Receipts Journal or Cash Disbursements Journal (or their equivalent records). Entries in the General Journal (or equivalent records) must be adequately documented and entered in chronological order with sufficient explanatory notations to support the transaction.

Example:	DR	CR
Rent Expense	100	
Rent Payable		100

To record accrued rent to March 31, 20XX

2.2 Cash Receipts Journal

A Cash Receipts Journal (or equivalent records) must be maintained for recording and identifying all cash inflows and sources of income (e.g., County warrants, contributions, interest income), and should, at a minimum, contain the following information:

- Date
- Invoice, Reference and/or Receipt Number (if applicable)
- Amount of Cash or Income Received
- Name of Accounts Debited (e.g., Cash) and Credited (e.g., Income) for the following:
    - County payments
    - Contributions/Donations
    - Other Income (e.g., grants, sales of supplies/services, rental income, miscellaneous revenue, fees, etc.)
- Description to clearly specify the source of cash receipts)

2.3 Cash Disbursements Journal

A Cash Disbursements Journal (or equivalent records) must be maintained for recording all cash outflows or disbursements (e.g., rent, utilities, maintenance, etc.) to manage and track outgoing funds, and should, at a minimum, contain the following information:

- Date
- Invoice, Reference, and/or Check Number (if applicable)
- Amount of Cash Disbursed
- Name of Accounts Debited or Credited
- Payment Method (e.g., cash, check, electronic transfer)
- Description to clearly specify the nature of the cost and the corresponding cost classification, if not included in the column heading.

Checks should not be written to employees (other than payroll, reimbursements for small incidental out-of-pocket costs, mileage, travel, and petty cash custodian checks).

A Check Register may be substituted for the Cash Disbursements Journal (or equivalent records), but this is not recommended. If used, the Check Register (or equivalent records) must contain the same cost classifications and description information required when a Cash Disbursements Journal (or equivalent records) is used.

2.4 General Ledger

A General Ledger (or equivalent records) must be maintained with accounts for all assets, liabilities, fund balances/net assets, expenditures, and revenues to ensure the accuracy, consistency, and transparency of all financial transactions in accordance with GAAP. Separate accounts or cost centers must be maintained for the revenues (e.g., donations, grants, rental income, miscellaneous revenue) and expenditures of each of Subrecipient's programs and activities (both County and non-County programs).

2.5 Chart of Accounts

A Chart of Accounts (or equivalent records) must be maintained to organize and classify financial transactions accurately and consistently in accordance with GAAP:

- County recommends that Subrecipient use the expense account titles on the monthly invoice submitted to County.
- If Subrecipient uses account titles which differ from the account titles on the monthly invoice, each account title should clearly identify the nature of the transaction(s) posted to the account.
- Subrecipient must consistently post transactions that are of a similar nature to the same account. For example, all expenses for travel can be posted to the account titled "travel" or "travel expense" but must not be intermixed with other expense accounts.

2.6 Payroll Register

A Payroll Register (or equivalent records) must be maintained to manage payroll activities, detail the necessary payroll information, and ensure payroll transactions and payments are accurate. The Payroll Register (or equivalent records) should contain the following for each employee:

- Name
- Position
- Unique code identifying each employee (e.g., employee number/ID)
- Salary or hourly wage
- Payment Record including:
  - Accrual Period
  - Gross Pay
  - Itemized Payroll Deductions
  - Net Pay Amount
  - Check/Payment Number

Subrecipient must ensure compliance with:

- All applicable federal and State requirements for withholding payroll taxes (e.g., FIT, FICA, FUTA, SIT, SIU), reporting, filing (e.g., 941, DE-7, W-2, W-4, 1099), and all applicable tax deposits. Internal Revenue Service and State guidelines in properly classifying employees and independent contractors.

3.0 Information and Supporting Documentation Requirements

Subrecipient must retain the original source document for inspection by County. All revenues and expenditures charged to County must be supported by original vouchers, invoices, receipts, or other documentation to clearly establish the nature and the reasonableness of the expenditure and its relevance to County program, and evidence of actual payment (e.g., canceled checks, proof of electronic funds transfer). Internally generated documents (e.g., vouchers, request for check forms, requisitions), and bank and credit card account statements alone do not constitute supporting documentation for revenues and expenditures.

If Subrecipient is unclear as to the appropriate documentation that must be maintained to support an expenditure, Subrecipient should consult with the County before the expenditure is charged County. Unsupported or inadequately supported expenditures will be disallowed upon audit. Subrecipient will be required to repay County for all dollar-for-dollar disallowed costs.

Electronic documentation is permitted when the source documentation originated electronically (e.g., electronic bills and bank statements). To the extent that the source for electronic documentation is an original hardcopy document (e.g., PDF scans of original vendor invoices), County at its sole discretion may accept photocopies of supporting documentation in preference to the original documents subject to any limitations imposed by the applicable funding sources(s) (i.e., federal, State, and County agencies), and if Subrecipient maintains adequate internal controls over their information technology systems and data (e.g., electronically stored information, records, or documentation) as required by the standards described in this Exhibit Q and any other applicable federal, State, and County requirements. Failure to provide original hardcopy documents and/or maintain an adequate system of internal controls over electronic documentation to support expenditures charged to County will result in inadequately supported expenditures and will be disallowed upon audit.

Supporting documentation is required for various types of expenditures. Subrecipients must provide acceptable supporting documentation for all expenditures, and, with regard to the following categories of expenditures, acceptable supporting documentation shall consist solely of the documentation listed for each expenditure type. Another form of documentation may be used, in lieu of the listed types of acceptable supporting documentation, provided Subrecipient obtains prior written approval of County to use a specific type of alternative documentation.

Payroll – timecards and attendance records signed by an employee and an employee's supervisor (in ink or electronically) certifying the accuracy and approval of the reported time. approved in writing by a supervisor; time distribution records by Program accounting for total work time on a daily basis for each employees; records showing actual expenditures for payroll, Social Security and unemployment insurance; State and Federal quarterly tax returns; Federal W-2 forms; Federal W-4 forms, and any other records to support payroll tax payments. Personnel records shall also be maintained documenting employee pay rates. Personnel records shall also contain documentation confirming that educational and practical experience requirements of an employee's position have been met. Where licensure is a requirement of an employee's position, Subrecipient's personnel file must contain proof that employees have the required licenses/certifications. Criminal record clearances as required.

Consultant Services – Subawards (detailing the nature and scope of services to be provided), time and attendance records, billing rates, travel vouchers (detailing purpose, time and location of travel), purchase orders, itemized invoices and proof of receipt of good/services or other supporting documentation detailing specific service(s) provided and rate(s) of compensation applied to support total amounts charged. Subrecipient must also maintain copies of all completed federal form 1099s, establishing that all payments to all consultants were reported in a timely fashion to federal and State taxing agencies.

Payments to Affiliated Organizations or Persons (i.e., Related Party/Less-Than-Arm's-Length Transactions) – Financial records (e.g., general ledgers, payroll registers, labor distributions, invoices/receipts) of the affiliated or related organizations/persons; price and rate quotations for the same services/goods from an adequate number of independent and qualified sources; cost and price analysis; vendor selection analysis; other documentation to support payments to

affiliated organizations or persons did not exceed the lesser of actual costs of the affiliated or related organizations/persons or the reasonable costs for services rendered or items purchased (see Section C.1.2 for additional guidance)

Loans (including, but not limited to, loans to Subrecipient from employees and/or related parties) – Written loan agreement approved by Subrecipient's board of directors; documentation showing that loaned funds were deposited into a Subrecipient bank account; documentation showing that loan proceeds were actually used for the Program. To the extent that the loan agreement provides for the payment of interest, the interest may not be an allowable expenditure under this Subaward. If the payment of interest is allowable, interest must not be accrued at a rate which exceeds the County Treasury Rate plus one percent.

Travel – prior, written approval from County's Contract Manager for travel expenses related to providing Services under this Subaward; written travel policies of Subrecipient; travel expense vouchers showing location, date and time of travel, purpose of trip, benefit(s) to the Program and rates claimed; vehicle mileage logs showing dates, destination and headquarters, purpose of trip, and beginning and ending odometer readings and the resulting mileage. Vehicle mileage logs must clearly identify business versus non-business, or personal travel. For travel related to conferences, Subrecipient must at a minimum retain conference literature, such as agendas and handouts, or other documentation detailing the purpose of the conference, as part of Subrecipient's documentation of the propriety of the travel expenditure, and its applicability to the Work performed by Subrecipient hereunder.

Reimbursement rates for mileage must not exceed the lesser of County's rate (which County shall provide to Subrecipient annually) and State's mileage rate (which is available online at: http://www.calhr.ca.gov/employees/Pages/travel-reimbursements.aspx).

Reimbursement for actual receipts or per diem rates for meal expenses must not exceed the maximum County's reimbursement rate for employees.

Receipts must be required for lodging for approved out-of-town travel. Maximum reimbursable lodging amount is County's maximum reimbursement rate for employees for a single occupancy hotel accommodation. Receipts must also be required for airfare, car rentals, meals, ground transportation and parking.

Operating Expenses (e.g., utilities, office supplies, equipment rentals, etc.) – bona fide subawards or lease agreements, if applicable. Invoices and receipts detailing the cost and items purchased. Subrecipient must maintain documentation acknowledging the receipt of the specific goods and services for the expenditure (e.g., itemized delivery confirmations, stock received reports, packing slip signed by the receiving employee, etc.). For internal control purposes, Subrecipient may also maintain vouchers, purchase orders, requisitions, etc.

Vehicle Expenses – A vehicle mileage log (or equivalent record) must be maintained which established the extent to which company owned vehicles are used for business, versus non-business purposes. For all business-related trips, the log must identify trip dates, the origin and destination of the trip along with beginning and ending odometer readings and the resulting mileage. For other vehicle expenses such as gasoline and maintenance, invoices/receipts must be

maintained which reflect the vehicle license number, or vehicle identification number of the vehicle being serviced or fueled. The record maintenance requirements for company-owned vehicles, also applies to personal vehicles used for business purposes.

Outside Meals – receipts and/or invoices for all meals, a record of the nature and business purpose of each meal, and identification of the Client(s).

3.1 Filing

All relevant supporting documentation for reported Program expenditures and revenues must be filed in a systematic and consistent manner. It is recommended that supporting documents be filed as follows:

- Checks/Payments – Numerically
- Invoices – Vendor name and date
- Vouchers – Numerically
- Receipts – Chronologically
- Timecards – Pay period and alphabetically

3.2 References

Accounting transactions posted to Subrecipient's books shall be appropriately cross-referenced to supporting documentation. When applicable, it is recommended that expenditure transactions on Subrecipient's books be cross-referenced to the supporting documentation as follows:

- Invoices – Vender name and date
- Checks – Number
- Vouchers –Number

Supporting documentation for non-payroll expenditures (i.e., operating expenditures) should be cross-referenced to the evidence of actual payment (e.g., corresponding check issued for payment, bank statement). If multiple invoices are paid with one (1) check or transaction, all related invoices should be bound together and cross-referenced to the evidence of actual payment.

3.3 Security Over Documentation

Adequate care must be exercised to safeguard the financial records, including accounting records and supporting documentation. Any destruction or theft of the Subrecipient's financial records must be immediately reported to the County. Subrecipient must report, to the local law enforcement agency having jurisdiction, any act(s), which may reasonably constitute a crime and appear to have resulted in the destruction, damage, or alteration of any record subject to the provisions of this Exhibit Q. Subrecipient must make their report to the local law enforcement agency within twenty-four hours of becoming aware of the acts which resulted in the destruction, damage, or alteration of the record.

A copy of the resulting crime/incident report must be retained by Subrecipient for the same period of time the underlying records that were destroyed/damaged were required to be retained (see Section A.3.4), and must be retained for a longer period in the case of unresolved litigation or audit.

3.4 Retention

All financial records, including accounting records (e.g., journals, ledgers) and supporting documentation, must be retained for a minimum of three years after the termination of Subrecipient's Subaward or the date of submission of the final invoice, billing, or expenditure report, unless a longer retention period is prescribed by this Subaward or applicable laws and regulations, in which case the Subrecipient must comply with the longer retention period and all other retention requirements set forth in the Subaward or the applicable laws and regulations.

3.5 Protection of Electronically Stored Information

Subrecipient must employ sufficient security measures to safeguard all County non-public information (e.g., confidential information including, but not limited to, the names and addresses of individuals, Social Security numbers, credit card information) that is electronically stored and used. Subrecipient is also responsible for the security of any County non-public information that is transmitted, exchanged, or shared with other authorized individuals and/or organizations including, but not limited to, third-party vendors/providers, subcontractors, contractors/consultants, or other external parties.

Information security and privacy safeguards (e.g., policies, access restrictions, employee background checks, training programs, cyber liability insurance, encryption) and standards must be developed, implemented, and maintained in accordance with applicable standards described in this Exhibit Q, the County Board of Supervisors (Board) Policy 5.200, and any other applicable federal, State, and County requirements (e.g., County Agreement, applicable sections of the Board Policy Manual).

4.0 Donations and Other Sources of Revenue

For Subrecipients that use donations and/or other sources of revenue (e.g., grants, sales of supplies/services, rental income, miscellaneous revenue, fees) to pay for expenditures related to County service, Subrecipient must maintain accounting and other financial records that clearly identify the specific expenditures that were paid for with the other source(s) of revenue. Restricted donations and other sources of revenue earmarked specifically for this Subaward must be utilized on allowable Subaward expenditures. Similarly, income from investments (e.g., interest, dividends), where the source of the amount invested is County program funds, must be deemed restricted revenue that must be utilized on allowable expenditures, or returned to County.

5.0 Audits

For routine audits and inspections, Subrecipient will make available County and any of its duly Authorized Representatives (including State authorities, Federal agencies (including, but not limited to, Comptroller of the United States, Office of the Inspector General and General Accounting Office) and/or any of their duly authorized representatives), upon request, during County's hours of operation, throughout the duration of this Subaward and for the authorized retention period outlined in Subparagraph 8.38 (Record Retention, Inspection and Audit Settlement) of this Subaward, all of its books and records, including but not limited to those which relate to its operation of each project or business activity which is

funded in whole or part with governmental monies, whether or not such monies are received through County. All such books and records shall be maintained at a location within Los Angeles County.

In general, audits will normally be performed during normal business hours, Monday through Friday. However, County retains the right to inspect and conduct investigations of Subrecipient's fiscal operations and subaward compliance at any time, without prior notice to Subrecipient seven days a week, when County has information which it, in its sole discretion, justifies such an unannounced visit, inspection, audit or investigations.

6.0 Single Audit Requirements

Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), "Audit Requirements" requires organizations that expend the applicable threshold (e.g., $750,000 (prior to October 1, 2024), $1,000,000) or more in federal awards during their fiscal year (including pass-through awards) to have a single audit conducted in accordance with Generally Accepted Government Auditing Standards for that year. Additional details regarding single audit requirements are included in Uniform Guidance.

A copy of any single audit report must be filed with the County upon request or within the timeframes prescribed by this Subaward, or any extended timeframes granted by the federal Office of Management and Budget (OMB).

7.0 Unique Entity Identifier and System for Award Management Requirements

Title 2 United States Code of Federal Regulations "Unique Entity Identifier and System for Award Management" requires organizations receiving federal funds to have a "Unique Entity Identifier (UEI)" and register with the System for Award Management (SAM.gov), unless exempted by federal statute. Subrecipient must maintain documentation to demonstrate they have a current and active UEI and registration in SAM.gov, if applicable. Additional details regarding UEI requirements are included in the Electronic Code of Federal Regulations (eCFR) and SAM.gov.

B. INTERNAL CONTROLS

1.0 Internal Controls Overview

Internal controls are processes designed to provide assurance regarding the achievement of Subrecipient's objectives relating to operations, reporting, and compliance, and should safeguard Subrecipient's assets from misappropriations and misuse. Subrecipient must prepare necessary written procedures establishing internal controls for its staff's use. Subrecipient must instruct all of its staff in these procedures and continuously monitor operations to ensure compliance with their own policies and procedures, and any other applicable funding source requirements (e.g., Uniform Guidance).

2.0 Cash and Revenues

Cash or cash equivalents (e.g., checks, money orders, other liquid assets such as prepaid/EBT/gift cards) and revenue must be adequately monitored to ensure they are properly accounted for, safeguarded, and accurately reported.

2.1 Separate Bank Account or Cost Center

All Subaward Sums must be maintained in a bank account. Subaward Sums must be used exclusively for Services funded under this Subaward and must not be commingled with any other monies of Subrecipient. If revenues from other sources are maintained in the same bank account, revenues for each source must be clearly identifiable on the accounting records through the use of cost centers or separate bank accounts.

2.2 Manual Deposits

When cash or cash equivalents are received by mail, two employees should be assigned to open the mail and list all collections received on a receipts/check remittance log.

All County checks should be restrictively endorsed upon receipt. Cash and cash equivalents received should be recorded on pre-numbered receipts and the receipts/check remittance log should be reconciled to the amount being deposited.

Voided receipts must be retained and the sequences of receipts issued/ voided shall be periodically accounted for.
Cash and cash equivalents totaling $500 or more must be deposited within one (1) day of receipt. Collections of less than $500 may be held, and must be secured and deposited weekly or when the total reaches $500, whichever occurs first. If Subrecipient can establish that a larger limit is warranted, Subrecipient may request authorization from County to increase the limit to an amount greater than $500.

Duplicate deposit slips should be retained and filed chronologically, and must contain sufficient reference information for comparison to the Cash Receipts Journal (or equivalent records) and individual receipts, if applicable. Subrecipient should retain a photocopy of County warrants reflected on each deposit slip, or record the individual warrant numbers on the deposit slip.

2.3 Separation of Duties Over Deposits and Cash

Employees' duties must be separated to ensure that one individual does not control all key aspects (e.g., receiving, receipting, depositing, disbursing, reconciling, recording) of a transaction. For example, an employee who does not handle cash or cash equivalents should record all receipts in Subrecipient's accounting records.

2.4 Bank Reconciliations

Bank statements should be received and reconciled by someone with no cash handling or check writing/preparation responsibilities. The person reconciling the bank account(s) should receive the bank statement(s) directly from the bank.

Monthly bank reconciliations should be prepared and reviewed by management for appropriateness and accuracy within thirty (30) days of the bank statement

date. The bank reconciliations should be signed and dated by both the preparer and the reviewer. Reconciling items should be resolved timely.

2.5 Bonding

All officers, employees, and Subrecipients who handle cash or have access to the Subrecipient's funds (e.g., prepare checks) must be bonded pursuant to Subparagraph 8.25 (Insurance Coverage) of this Subaward.

3.0 Disbursements

All disbursements (other than those made for petty cash, purchases) must be made using Subrecipient's check, electronic funds transfer, or debit/credit card.

Blank check stock must be secured and accounted for to preclude unauthorized use.

Checks must not be payable to "cash" or signed in advance. Similarly, electronic debits to "cash" must not be made. Checks written to employees for reimbursement of out-of-pocket costs must be supported by receipts and invoices.

Voided checks must be marked void. If paper checks are used, the signature block must be cut out. Voided checks must be maintained with the cancelled checks.
Returned or undelivered checks must be canceled regularly, but no less frequent than monthly.

Unclaimed checks must be cancelled periodically, but no less frequent than every six months.

All supporting documentation should reference the payment made for the expenditure (e.g., check number, transaction number for an electronic funds transfer, credit card payment) and marked "paid" or otherwise canceled to prevent duplicate payments or reuse.

Disbursements without adequate supporting documentation and/or without adequate controls over electronic documentation (See Section A.3.0 regarding the use of electronic documentation) will be disallowed upon audit.

A second signature is recommended on all checks over $500, unless otherwise authorized by County in writing.

3.1 Approvals and Separation of Duties Over Disbursements

Employees responsible for approving cash disbursements and/or signing checks should examine all supporting documentation at the time the checks are approved and signed.
All disbursements, excluding petty cash purchases, should be approved by persons independent of check preparation and bookkeeping activities.

In instances where the payee is also a signor on the check, the disbursement must be reviewed and approved by a higher level employee, or Board member who must also sign the check. If the bookkeeper signs checks, a second signature must be required on the checks, regardless of limits specified in the Subaward.

3.2 Credit Cards

Credit cards issued in Subrecipient's name must be adequately safeguarded and usage monitored to ensure that only authorized and necessary items are purchased.

Credit card purchases should be pre-approved by Subrecipient management to ensure that they are reasonable and necessary.

The use of an employee's personal credit card on behalf of the Subrecipient for authorized and necessary items must be limited to purchases where established purchasing and disbursement practices are not suitable.

All credit card disbursements must be supported by original invoices, store receipts, or other external authenticating documents indicating each item purchased, the employee making the purchase, and the justification for the purchase. ***Credit card statements alone are not sufficient support for credit card purchases.*** See Section A.3.0 regarding the use of electronic documentation.

Employee duties must be separated so that the same person cannot approve purchases, reconcile credit card statements, approve reconciliations, or approve payments. Cardholders should not perform any of these duties.

Monthly credit card statements should be reconciled to the source documentation for the expenditure and reviewed by management in a timely manner for appropriateness and accuracy. Any discrepancies must be reviewed, researched, and resolved immediately. The credit card reconciliations should be signed and dated by the reconciler and reviewer.

3.3 Petty Cash

Petty cash must NOT be used as a substitute for normal purchasing and disbursement practices (i.e., payment by check).

Subrecipient may establish a petty cash fund up to $500 to pay for **small** incidental expenditures incurred (e.g., postage due, parking meters, small purchases of office supplies), and may establish multiple petty cash funds when appropriate (i.e., petty cash fund for each location where services are rendered). Subrecipient must obtain written approval from County to establish a single petty cash fund greater than $500. Applicable policies and procedures must be established to ensure accountability and restrict the usage of petty cash to the intended purpose of the fund.

Petty cash disbursements must be supported by original invoices, store receipts or other external authenticating documents indicating the item purchased and the employee making the purchase. If external supporting documentation is not obtainable for minor disbursements (under $10), such as parking meters, fee, etc., then some written documentation should be maintained and approved by a supervisory employee not associated with the transaction. See Section A3.0 regarding the use of electronic documentation.

The petty cash fund should be maintained on an imprest (fixed) basis. A check should be drawn to set up the fund and to periodically replenish the fund up to the imprest amount. Receipts, vouchers, etc., supporting each fund replenishment should be cross referenced to the reimbursement check.

A petty cash log (or equivalent record) must be maintained for each petty cash fund to track the usage and replenishment of petty cash. Petty cash logs should be reviewed monthly by a higher-level employee not having responsibilities over the respective petty cash fund to ensure petty cash funds are being used for their intended purposes.

There should be a separate petty cash fund custodian assigned for each petty cash fund established. The petty cash fund custodian should:

- Not have any other cash handling responsibilities (i.e., sign checks).
- Be responsible for maintaining and disbursing the petty cash funds and requesting replenishment of the fund up to its imprest amount when necessary.
- Reconcile the petty cash fund amount to the cash-on-hand, receipts/invoices for which replenishment has not yet been requested, and replenishment requests in process, but not yet received, each day the petty cash fund is used.

Petty cash must be secured at all times in a locked safe, file cabinet, or cash drawer. Access to the petty cash fund should be limited to the petty cash fund custodian and one other employee in case of absence or emergency.

Surprise cash counts of each petty cash fund should be conducted periodically, but no less than quarterly, to ensure the petty cash fund is being maintained as required. The cash counts should be conducted by a higher-level employee not having cash handling responsibilities over the specific fund being counted. Documentation should be maintained to support each cash count conducted and should be signed and dated by the employee conducting the cash count.

3.4 Other Liquid Assets

Liquid assets must NOT be used as a substitute for normal purchasing and disbursement practices (e.g., payment by check).

Subrecipient must centrally monitor any liquid assets that can easily be converted to personal use (e.g., bus tokens/passes, prepaid/EBT/gift cards, tickets, vouchers). Applicable policies and procedures must be established to ensure accountability and restrict the usage of liquid assets to their intended purposes.
The distribution and usage of liquid assets must be supported by a log and/or external authenticating documents. The documents must clearly identify each item distributed/used, amounts issued, the date of distribution/usage, and the name and signature of the recipient/user. If the liquid assets (e.g., gift cards, prepaid cards) are used to pay for other expenditures, additional documentation must be maintained to support the expenditures as required by Section A.3.0.

Logs and/or other external authenticating documents should be reviewed monthly by a higher-level employee not having responsibilities over the respective liquid asset to ensure liquid assets are being used for their intended purposes.

A custodian should be assigned to monitor liquid assets, and should:

- Not have any other cash handling responsibilities (e.g., sign checks).
- Be responsible for maintaining and distributing the liquid assets and requesting replenishment when necessary.
- Reconcile the log to the liquid assets-on-hand and the documentation supporting the distribution and usage of the liquid assets to-date, each day liquid assets are distributed and used.

Liquid assets must be safely secured at all times (e.g., in a locked safe, file cabinet, or drawer). Access to liquid assets should be limited to the custodian and one other employee in case of absence or emergency.

Surprise counts of each liquid asset should be conducted periodically, but no less than quarterly, to ensure liquid assets are being maintained as required. The counts should be conducted by a higher-level employee not having responsibilities over the liquid asset being counted. Documentation should be maintained to support each count conducted and should be signed and dated by the employee conducting the count.

4.0 Payroll and Personnel Records

Adequate payroll and personnel records must be maintained to support payroll transactions. Payroll and/or personnel records should include, but not be limited to, the following:

- Employee's authorized salary rate
- Employee information sheet (e.g., employee contact information, emergency contact information)
- Resume and/or application
- Proof of qualifications for the position, if required (e.g., job description, notarized copy or original diploma, academic transcripts, license(s))
- Criminal record clearance (if required)
- Citizenship status
- Benefit balances (e.g., paid time off, sick time, vacation, etc.)
- Health Clearances (if required)

In addition, personnel records should also include disclosures of any relationships with other Subrecipient employees or associates.

4.1 Timecards

Timecards or time reports must be prepared for each employee each pay period. If an employee works on multiple County/non-County programs and/or activities, the total hours charged to each of the programs and/or activities must be based on actual conditions (e.g., total hours worked each day by program and the total hours charged to each of Subrecipient's programs, time studies, full-time equivalents).

Time or budget estimates (i.e., estimates determined before the Services are performed) alone do not qualify as support for payroll expenditures and will be disallowed upon audit. Time or budget estimates may be used for interim accounting purposes, unless prohibited by Subaward or applicable funding

source(s), provided that the system for establishing the estimates produces reasonable approximations of the activity actually performed. Significant changes in work activity must be identified and adjusted in the financial records in a timely manner. Subrecipient's system of internal controls must include processes to review after-the-fact interim charges made using time or budget estimates, and be adequately documented. All necessary adjustments must be made such that the final amount charged to the County is accurate, allowable, appropriately allocated, and based on actual conditions.

All timecards and time reports must be signed in ink by the employee and the employee's supervisor to certify the accuracy of the reported time.

To the extent Subrecipient utilizes electronic timecards and time reports, Subrecipient's electronic time reporting system must be designed to comply with the internal control standards described in this Exhibit Q, and any other applicable federal, State, and County requirements in this Subaward, and support the report the reporting of accurate and reliable financial information.

4.2 Benefit Balances

Employee benefit balances (e.g., paid time off, sick time, vacation) should be maintained on at least a monthly basis. Benefit balances must be increased when benefit hours are earned and decreased as hours are used.

4.3 Incentive Compensation

Incentive compensation paid to employees should be reasonable, based on a measurable performance metric (e.g., cost reduction, efficient performance, suggestion awards, safety awards), and in accordance with Subrecipient's established policy or agreement with employees. Subrecipient must maintain documentation to support any incentive compensation payments to employees.

Any bonuses, gifts, or other payments provided to employees that are solely intended to improve employee morale will be disallowed upon audit, unless expressly allowed by the Subaward and/or the applicable funding source(s).

4.4 Limitations on Positions and Salaries

Subrecipient should not pay any salaries which are higher than those authorized in this Subaward, or the Exhibits thereto, including this Exhibit Q. For purposes of establishing a reasonable level of compensation for Subrecipient's employees, County may refer to the applicable Child Welfare League of America (CWLA) Salary Study.

The salary expense of salaried employees working on more than one (1) subaward, program or activity must be equitably allocated to each program based on the ratio of the number of hours worked on each program during the pay period to the total number hours worked during the pay period. If an employee serves in the same or dual capacities under more than one subaward or program, time charged to the subawards or programs taken as a whole may not exceed 100% of the employee's actual time worked.

Salaried employees should be paid a salary that corresponds with the employee's work schedule. For example, a ½-time salaried employee performing the same or similar work should be paid proportionately less than a full-time salaried employee.

4.5 Retroactive Payroll Adjustments and Payments

Subrecipient must not charge County for any retroactive adjustments to an employee's authorized hourly/salary rate or benefits that result in additional compensation to an individual or group of employees without prior written approval from County's Contract Manager.

Retroactive payments to employees to correct underpayment errors may be charged to the County provided that adequate documentation is maintained to support an employee was underpaid in a prior pay period and the retroactive payment is necessary.

4.6 Separation of Duties Over Payroll and Personnel

Payroll checks should be distributed by persons not involved in timekeeping (e.g., preparing/recording, approving, processing, and reporting of payroll transactions), preparing of payroll transaction, or reconciling bank accounts.

All employee hires, terminations or pay rate changes shall be approved in writing by authorized persons independent of payroll responsibilities.

4.7 Security Over Payroll and Personnel Records

Adequate security must be maintained over payroll and personnel records with access restricted to authorized individuals. Any automated payroll and personnel records which contain confidential information, such as, but not limited to, employee addresses and medical information, must be adequately safeguarded using the information security and privacy standards discussed in Section A.3.6 to prevent unauthorized access and use.

5.0 Information Technology

Information technology (IT) controls are necessary to protect the security, integrity, and availability of County non-public information, Protected Health Information (PHI), IT resources (e.g., systems and networks, accounting management software/applications, electronic time reporting systems), and data (e.g., electronically stored information, records, or documentation).

5.1 Information Technology Controls

It is the Subrecipient's sole obligation to design and implement appropriate and reasonable IT controls to, at a minimum:

- Secure and protect its IT resources and data against internal/external threats and risks.
- Help ensure the accuracy and integrity of Subrecipient's electronic records and data is not compromised.

- Ensure adequate safety mechanisms (e.g., unique log-on identifications, computer access codes, account codes, passwords, multi-factor authentication tokens, transaction approval/authorization controls) are in place to limit user (e.g., employees, subcontractors, contractors/consultants) access privileges to protect County non-public information, PHI, IT resources, and data related to this Subaward from unauthorized or unlawful access, use, disclosure, alteration or destruction.

  - Users must only receive access to non-public information that is necessary to perform their assigned job duties, and must not be given an access authorization level that is higher than needed.

  - Subrecipient must review, and update, if necessary, user access rights/permissions at least annually, or when a user's job assignment and/or responsibilities change, to ensure access capabilities are consistent with the user's job duties. In addition, guest user access and inactive users, including terminated employees, contractors/consultants, and other unnecessary access should be reviewed and removed or disabled timely.

- Ensure adequate and ongoing IT and cyber security awareness training is provided to applicable Subrecipient employees.

- Capture sufficient audit trail information to identify the individual user(s) who performed key components (e.g., entry, approval) of critical or high risk (e.g., disbursement, payroll) transactions.

- Ensure all data/transactions entered into an information system are processed completely and accurately, duplicate transactions are prevented and/or detected timely, inputs and modifications to data are authorized, and all data is protected from improper or unauthorized deletion and alteration. For example, procedures for reviewing and approving source documents for reasonableness and proper authorization prior to entering information should be established, when applicable.

- Ensure any output (e.g., paper printouts, digital information, electronic records) containing non-public information or regulated data and transactions is adequately protected and clear individual accountability is maintained, when applicable.

5.2 Information Technology Security Management

Subrecipient must establish and implement IT policies and procedures that align with the applicable IT standards described in this Exhibit Q, County Board Policy 5.200, and any other applicable federal, State, and county requirements. A good IT policy should address, at a minimum, such issues as:

- Security management
- Security awareness training
- Security and privacy violations/breaches, incident reporting, and response protocols
- Cyber security (e.g., encryption, malware/ransomware protection, vulnerability testing and monitoring)
- Separation of duties

- User access (including remote access) to system(s) data
- Authorization of transactions
- Exception/error resolution
- Back-up recovery and restart protocols (e.g., disaster recovery and business contingency planning)
- Change controls (e.g., for maintenance, enhancements, or modifications to application systems, networks, and software), if applicable

Subrecipient must also ensure their IT policies are periodically reviewed and updated/modified when changes are necessary (e.g., to implement new systems or changes in procedures, adopt new security protocols, address new risks or circumstances).

To the extent Subrecipient exchanges or shares information with other authorized external parties (e.g., third-party vendors/providers, lower tier subrecipients/subcontractors, contractors/consultants), Subrecipient must also establish policies and procedures to ensure the security, reliability, and integrity of such information.

Any applicable security incidents (e.g., loss of County non-public information, breach of confidentiality, non-permitted use or disclosure of PHI) must be reported in accordance with the standards described in this Exhibit Q, and any other applicable federal, State, and County requirement in this Subaward).

5.3 Separation of Duties Over Systems

Subrecipient must ensure sufficient checks and balances exist, and adequate separation of duties are maintained over IT systems to help minimize the risk of fraudulent activity and user error, and ensure transactions (e.g., accounting, payroll, time reporting, disbursements) are properly initiated approved, processed, reported, and reconciled.

Work should be divided among two or more employees so that one employee does not have control over multiple key aspects of an IT system, and the functions performed by one employee may be checked by functions performed by other employees. For example, employees who have access to add or change vendor information (e.g., vendor and contact names, addresses, phone numbers) must not have access to process invoices.

6.0 Electronic Signatures

Electronic signatures (e-Signatures) may be used to represent an individual's acknowledgment, acceptance, or approval of an agreement, transaction, report, record, or form, unless otherwise prohibited by the Subaward and/or applicable funding source(s). Various types of e-Signatures exist. The most secure forms of e-Signatures will provide a digital audit trail that confirms when a document was signed, provides assurance that the individual claiming to be the signor is the signor through effective authentication methods (e.g., unique log-on identifications, account codes, passwords), and can safeguard documents from being altered after they have been signed. When determining which type of e-Signature to use, Subrecipient should consider the associated risks and level of assurance needed for the signature or document, and any other applicable federal, State, and County requirements in this Subaward.

7.0 Lower Tier Subawards

Subrecipient must not subcontract services without the prior written consent of the County. Payments for subcontracted services without the prior written consent of the County may be disallowed upon audit.

Subrecipient must provide County with copies of all executed Lower Tier Subawards and must be responsible for the performance of their Lower Tier Subrecipients. Subrecipient may submit an electronic copy of executed Lower Tier Subawards in preference to a hardcopy, unless original signed subcontracts are required by the Subaward or the applicable funding source(s).

7.1 Subcontractor Monitoring

Subrecipient must monitor the activities of their Lower Tier Subrecipients as necessary, but no less than annually, to ensure governmental monies are used for their intended purposes, compliance with applicable federal, State, and County requirements, and performance goals are achieved. For example, the monitoring must include, but not be limited to:

- Performing reviews of the lower tier subrecipient's fiscal and program operations (e.g., verifying expenditures charged to the subaward are adequately supported, allowable, and appropriately allocated; verifying internal controls are maintained as required; and verifying subcontracted services are meeting required performance standards).
- Performing reviews of required financial and performance reports.
- Verifying all subcontractors are audited as required.
- Following-up and ensuring appropriate corrective action is taken on all deficiencies pertaining to the lower tier subaward.

C. COST PRINCIPLES

1.0 Purpose of Program Funds

It is the intent of County to provide funds to Subrecipient for the purpose of providing Services required by this Subaward. Subrecipient shall use these Subaward Sums on actual expenses in an economical and efficient manner and shall ensure that these expenditures are reasonable, proper, and necessary costs of providing Services and are allowable in accordance with the following Administrative requirements, procurement standards, and cost principles (Administrative Requirements):

- Area Agency on Aging (AAA) Programs:
  - Title 2 Code of Federal Regulations Part 200 et seq. and
  - Title 45 Code of Federal Regulations Part 75 et seq.
- All Other Programs:
  - Title 2 Code of Federal Regulations Part 200 et seq.

Subrecipient is responsible for obtaining the Administrative Requirements noted above, which are available on-line as follows:

- Title 2 Code of Federal Regulations Part 200 et seq.
- Title 45 Code of Federal Regulations Part 75 et seq.

1.1 Limitations on Expenditures of Subaward Sums

Subrecipient shall comply with all limitations and requirements for County Program expenditures in this Subaward and Administrative Requirements.
If Subrecipient is unsure of the allowability of any particular type of cost or individual cost, Subrecipient should request advance written approval from County's Program Manager and/or applicable funding source(s) prior to incurring the cost. Any conflict or inconsistency between or among the requirements outlined within this Subaward, Exhibit A (Statement of Work), this Exhibit Q, and Administrative Requirements must be resolved by giving precedence as follows:

- Administrative Requirements
- Subaward
- Exhibit A (Statement of Work and Attachments)
- Exhibit Q (Accounting, Administration and Reporting Requirements)

1.2 Limitations on Payments to Affiliated Organizations or Persons (i.e., Related Party/Less-Than-Arm's-Length Transactions)

For purposes of this Subaward, County must be solely responsible for determining affiliation unless otherwise allowed and approved by federal, State, or County agencies. Organizations or persons will be considered affiliated when one party is able to control or substantially influence the actions of the other. Affiliation includes, but is not limited to, a relationship between the Subrecipient and:

- An organization related through legal organization (i.e., corporation, partnership, parent company, subsidiary organization, association).

- An organization under common control through its common officers, directors, or members.

- A director, trustee, officer, or key employee, or an individual related by blood, marriage, or affinity, either directly or through corporations, trusts, or similar arrangements in which they hold a controlling interest.

Prior to making payments to affiliated organizations or persons (i.e., related party/less-than-arm's-length transactions), Subrecipient must complete and submit to the County a disclosure statement identifying the nature of the relationship with the affiliated or related organizations/persons.

Subrecipient must not make payments to affiliated organizations or persons for program expenditures (e.g., salaries, services, rent) that exceed the lesser of actual costs of the affiliated or related organizations/persons or the reasonable costs for services rendered and/or items purchased. A reasonable cost is the price that would be paid by one party to another when the parties are dealing at arm's length (fair market price).

Payments to affiliated organizations or persons will be disallowed upon audit to the extent the payments exceed the lesser of actual costs of the affiliated or related organizations/persons or the reasonable costs (fair market value) for services rendered or items purchased.

1.3 Unallowable Expenditures

The allowability of a variety of different costs are addressed in the following:

- AAA Program: Title 2 Code of Federal Regulations Part 200.421 et seq. and Title 45 Code of Federal Regulations Part 75.421 et seq.
- All Other Programs: Title 2 Code of Federal Regulations Part 200.421 et seq.

For all costs, there are certain restrictions and limitations; however, the following costs are not allowable under any circumstances:

- Bad debts
- Bonuses, gifts, and other expenditures solely intended to improve employee morale
- Contingency provisions (exceptions may include self-insurance, pension funds and reserves for normal severance pay)
- Contributions and donations rendered
- Entertainment, social activities, alcoholic beverages and other similar expenditures (unless there is a programmatic purpose)
- Fines and penalties (e.g., Non-sufficient Funds Check Fees, Traffic Citation Fees)
- Lobbying and fundraising activities
- Interest
- Losses on other awards
- Capital expenditures
- Advertising and public relations

Additionally, Subrecipient must not use Subaward Sums to repay disallowed costs.

1.4 Budget Limitation

Expenses may not exceed the maximum limits shown on the Budget(s).

1.5 Expenses Incurred Outside the Subaward Period

Expenses charged against Subaward Sums may not be incurred prior to the effective date of this Subaward, or subsequent to this Subaward's expiration or termination date. Similarly, current period expenses related to events or activities that occurred prior to the effective date of the Subaward may not be allowable. For example, legal costs incurred while prosecuting or defending a lawsuit stemming from events which occurred during a period not covered by a valid Subaward between Subrecipient and County are not allowable. Expenses charged against Subaward Sums during any Fiscal Year period may not be incurred outside of that Fiscal Year period.

1.6 Unallowable Activities

County program funds, materials, property, or services must not be used for investments where there is a risk of loss or for the performance of any political activity, the election of any candidate, or the defeat of any candidate for public office.

1.7 Unspent Program Funds

Subrecipient must return any unspent Subaward Sums to County unless otherwise permitted by this Subaward. In addition, County will determine the disposition of unspent Subaward Sums upon expiration or termination of this Subaward and at the end of each Fiscal Year period.

2.0 Allocable Expenses

When Subrecipient provides services in addition to the Services required under this Subaward, Subrecipient must allocate expenditures that benefit programs, activities (including unallowable activities, such as fundraising and investment activities), and funding sources on an equitable basis.

In accordance with Administrative Requirements, Subrecipient shall define its allocable expenses as either direct or indirect costs (as defined in Sub-sections C.1.9 (Direct Costs) and C.2.0 (Indirect Costs) below) and shall allocate each cost using the basis that is most appropriate and feasible.

Subrecipient must maintain documentation or allocated expenses (e.g., timecards, time studies, square footage measurements, number of employees, etc.).

Under no circumstances can allocated expenses be charged to an extent greater than 100% of actual expenses or the same expense be charged both directly and indirectly.

2.1 Direct Costs

Unless otherwise set forth in this Subaward, or required by the applicable funding source(s), direct costs are defined as those costs that can be identified specifically with a particular final cost objective (i.e., a particular program, service, or other direct activity of Subrecipient's organization). Examples of direct costs include salaries and benefits of employees working on the Program, supplies and other items purchased specifically for the Program, costs related to space used by employees working on the Program, etc.

For all employees, other than those employed in general or administrative positions, the hours spent on each program (activity) should be recorded on the employees' timecards and the payroll expenses should be treated as direct charges and distributed based on recorded hours spent on each program or using another equitable basis based on actual conditions.

Shared costs (i.e., costs that benefit more than one (1) program or activity) that can be distributed in reasonable proportion to the benefits received may also be direct costs.

Examples of bases for allocating shared costs as direct costs:

- Number of direct hours spent on each program
- Full-time equivalents for each program
- Square footage occupied by each program
- Other relevant and equitable methods of allocation

2.2 Indirect Costs

Indirect costs are those costs that have been incurred for common or joint purposes and cannot be readily identified with a particular final cost objective. Examples of indirect costs include salaries and benefits of executive officers and administrative personnel (e.g., accounting, human resources, information technology), depreciation and use allowances for administrative buildings, and other costs related to the general administration of the organization. Only expenditures that are allowable in accordance with the applicable sections of Uniform Guidance and any other applicable funding source(s) (i.e., federal, State and County agencies) can be included as indirect costs and allocated to County program(s).

Examples of bases for allocating indirect costs:

- Total direct salaries and wages.
- Total direct costs, excluding unallowable costs that do not represent an activity of Subrecipient (e.g., fines, penalties, bad debts), capital expenditures, and other distorting items such as significant one-time expenditures, or Lower Tier Subrecipient payments.
- Modified total direct costs, including all direct salaries and wages, applicable fringe benefits, materials and supplies, services, travel, and up to the applicable threshold (e.g., $25,000 (prior to October 1, 2024), $50,000) of each subaward (regardless of the period of performance of the subawards under the award). It excludes equipment, capital expenditures, charges for patient care, rental costs, tuition remission, scholarships and fellowships, participant support costs, and the portion of each subaward in excess of the applicable threshold (e.g., $25,000 (prior to October 1, 2024), $50,000) as required by Uniform Guidance.

2.3 Acceptable Indirect Cost Allocation Methods

Administrative Requirements describe the following allowable methods for allocating indirect costs:

- Simplified allocation method
- Direct allocation method
- Multiple allocation base method
- Negotiated indirect cost rate
- De minimis rate

Subrecipient must ensure the indirect cost allocation methodology chosen is clearly described in their Cost Allocation Plan and is used consistently to allocate indirect costs. See Exhibit A for examples of how to allocate indirect costs using these methods.

Simplified Allocation Method

This method can be used when Subrecipient's major functions benefit from its indirect costs to approximately the same degree. Using this method, all allocable costs are considered indirect costs, and an indirect cost rate is determined by dividing total allowable indirect costs by an equitable distribution base (see Exhibit A.1 for example).

Direct Allocation Method

This method can also be used when Subrecipient's major functions benefit from its indirect costs to approximately the same degree. Using this method, all costs except general administration and general expenses are treated as direct costs. Joint costs for rentals, facilities maintenance, telephone, and other similar expenses are prorated individually to each direct activity on a basis appropriate for that type of cost.

The remaining costs, which consist exclusively of general administration and general expenses, are then allocated using the simplified allocation method previously discussed (see Exhibit A.2 for example).

Multiple Base Allocation Method

This method can be used when Subrecipient's major functions benefit from its indirect costs in varying degrees. Using this method, indirect costs are grouped to permit allocation of each grouping based on the benefits provided to the major functions. Each grouping is then allocated individually using the basis most appropriate for the grouping being allocated (see Exhibit A.3 for example).

Negotiated Indirect Cost Rates

Subrecipient has the option of negotiating an indirect cost rate or rates for use on all its Federal programs. Subrecipient must submit a Cost Allocation Plan to the Federal agency providing the majority of funds to Subrecipient's organization. The approved indirect cost rate is then applied to the total approved direct cost base (see Exhibit A.4 for example).

When Subrecipient has an approved indirect cost rate accepted by all Federal awarding agencies, Subrecipient shall submit a copy of the approval letter to County's Compliance Manager upon request.

De Minimis Rate

Subrecipient that does not have a current negotiated (including provisional) federally approved indirect cost rate may elect to charge indirect costs based on the applicable de minimis rate (e.g., 10% (prior to October 1, 2024), up to 15% of modified total indirect costs. If elected, this rate may be used indefinitely, but must be used consistently to charge indirect costs to all programs and activities (see Exhibit A.5 for example).

2.4 Indirect Cost Limitations

Subrecipient must ensure indirect costs charged to the County program(s) are within any maximum limitations established by statutory requirements. Any amounts charged in excess of maximum limitations will be disallowed upon audit unless otherwise allowed and approved by the applicable federal, State, or County agency.

2.5 Cost Allocation Plan

Subrecipient must submit an annual Agency-wide Cost Allocation Plan (Plan), and submit the Plan to the County if required by the Subaward and when requested by County. The Cost Allocation Plan must be prepared in accordance with the applicable sections of the Administrative Requirements, and any other applicable federal, State, and County requirements (e.g., Subaward, County instructions) and include the following information:

1. Subrecipient general accounting policies:
   - Fiscal year
   - Method for allocating indirect costs (e.g., simplified, direct, multiple, negotiated rate, de minimis rate)
   - Indirect cost rate allocation base (e.g., direct salaries and wages, direct costs).

2. Identify Subrecipient's direct, shared, and indirect costs (by category) and describe the cost allocation methodology for each category.

3. Signature of Subrecipient management certifying the accuracy of the plan.

D. REPORTING FRAUD, ABUSE, MISCONDUCT OR NON-COMPLIANCE

1.0 Subrecipient must report suspected fraud (including welfare fraud), abuse, waste, or misuse of public monies, and misconduct of County personnel to the Los Angeles County Fraud Hotline. Subrecipient must also report suspected fraud, abuse, waste, or misuse of public monies, and misconduct committed by its employees, volunteers, and any Lower Tier Subrecipients when that fraud affects its Subaward with County. Reportable conditions of fraud include, but are not limited to:

- Requests for bribes/kickbacks/gratuities
- Favoritism/nepotism in the awarding of County Agreements, selection of vendors or hiring of Subrecipient's employees
- Embezzlement, theft or misuse of any County funds, resources, time, equipment, or information
- Subrecipient or vendor improprieties (e.g., inappropriate or unethical actions/behaviors such as unfair business practices, disregard for laws, abuse of power, corruptions, etc.)
- Falsification of records
- Violation of conflict of interest requirements; etc.

2.0 Failure to report the types of fraud/misconduct discussed above may be grounds for termination of this Subaward as solely determined by County.

3.0 Reports can be made anonymously to the Los Angeles County Department of Auditor-Controller, Office of County Investigations as follows:

Online:	https://fraud.lacounty.gov/
E-Mail Address:	fraud@auditor.lacounty.gov
Fraud Hotline:	(800) 544-6861 or (213) 893-7283
Fax:	(213) 947-5809

Mail: County of Los Angeles
Department of Auditor-Controller
Office of County Investigations
500 W. Temple St., Suite 514
Los Angeles, CA 90012

4.0 User Complaint Report

4.1 County's staff shall complete the User Complaint Report (UCR) to report Subrecipient's non-compliance with the requirements of this Subaward. Areas of Subrecipient's non-compliance include, but are not limited to, the following:

- Subrecipient's Project Manager or other staff not responding to messages/requests from County staff.
- Subrecipient's Project Manager or other staff does not attend trainings/meetings required by County.
- Subrecipient staff changes without prior notification to County.
- Illegal or inappropriate behavior by Subrecipient's staff.
- Subrecipient not submitting reports/documents or maintaining records as required.
- Subrecipient not complying with the quality assurance requirements as specified in this Subaward.

4.2 County's Compliance Manager must maintain the UCR, and it will be used to evaluate Subrecipient's performance of the requirements of this Subaward in addition to being used as the basis for placing Subrecipient on probation, suspending payment, suspending this Subaward, terminating this Subaward or any other remedies that are available in this Subaward. The UCR may also be used during County's solicitation process to evaluate Subrecipient's past performance on this Subaward in addition to being used when Subrecipient requests a reference from County for purposes of applying for other grants.

Exhibit A

Indirect Cost Allocation Methods Examples

A.1 - Simplified Allocation Method Example

ABC, Inc. operates two programs, uses direct salaries as their distribution base for indirect costs, and reported the following costs:

Agency-wide Indirect Costs	$250,000
Program A Direct Salaries	$100,000
Program B Direct Salaries	$900,000

Step 1: Classify all costs as either direct or indirect (as indicated above).

Step 2: Calculate the indirect cost rate by dividing the total indirect costs by total direct salaries.

Indirect Costs	$250,000	
Total Direct Salaries	$1,000,000	= $100,000 + $900,000
Indirect Cost Rate	25%	= $250,000 / $1,000,000

Step 3: Allocate indirect costs to each program by multiplying the indirect cost rate by the direct salaries for each respective program.

Indirect Costs Allocated to Program A	**$25,000**	= $100,000 x 25%
Indirect Costs Allocated to Program B	**$225,000**	= $900,000 x 25%

A.2 - Direct Allocation Method Example

ABC, Inc. operates two programs and conducts fundraising activities. The Agency uses square footage as their distribution base for shared facility rent and maintenance costs and direct costs as their distribution base for indirect costs. ABC, Inc. reported the following costs:

General Administration and General Expenses (Indirect Costs)	$250,000
Shared Costs: Facility Rent and Maintenance	$150,000
Program A Direct Costs	$100,000
Program B Direct Costs	$850,000
Fundraising Direct Costs	$50,000

Step 1: Separate costs into three basic categories:

- General Administration and General Expenses (Indirect Costs)
- Direct Programs and Activities
- Fundraising

Step 2: Calculate the percentage of square footage occupied by each program and activity. ABC, Inc.'s facilities have a total of 4,000 square feet and the Agency determined Program A occupies 2,800 square feet, Program B occupies 1,000 square feet, and fundraising activities occupies 200 square feet, respectively.

Program A Square Footage	2,800	70%
Program B Square Footage	1,000	25%
Fundraising Square Footage	200	5%
Total Square Footage	4,000	100%

Step 3: Allocate the shared facility rent and maintenance costs based on the percentage of square footage used by each program and activity.

Shared Costs: Facility Rent and Maintenance	$150,000	
Shared Costs Allocable to Program A	$105,000	= $150,000 x 70%
Shared Costs Allocable to Program B	$37,500	= $150,000 x 25%
Shared Costs Allocable to Fundraising	$7,500	= $150,000 x 5%

Step 4: Calculate the total direct costs for each program and activity by adding the direct costs to the shared costs allocated to each respective program.

Program A Direct Costs	$100,000
+ Program A Shared Costs	$105,000
Total Program A Direct Costs	$205,000
Program B Direct Costs	$850,000
+ Program B Shared Costs	$37,500
Total Program B Direct Costs	$887,500
Fundraising Direct Costs	$50,000
+ Fundraising Shared Costs	$7,500
Total Fundraising Direct Costs	$57,500

Step 5: Calculate the indirect cost rate by dividing the total indirect costs by total direct costs.

Total Indirect Costs $250,000

Total Direct Costs $1,150,000 = $205,000 + $887,500 + $57,500

Indirect Cost Rate 21.74% = $\frac{\$250,000}{\$1,150,000}$

Step 6: Allocate indirect costs to each program and activity by multiplying the indirect cost rate by the total direct costs for each respective program and activity.

Indirect Costs Allocable to Program A	**$44,565**	= $205,000 x 21.74%
Indirect Costs Allocable to Program B	**$192,935**	= $887,500 x 21.74%
Indirect Costs Allocable to Fundraising	**$12,500**	= $57,500 x 21.74%

A.3 - Multiple Allocation Base Method Example

ABC, Inc. operates two programs and conducts fundraising activities. The Agency uses square footage as their distribution base for indirect facilities costs and modified total costs(1) as their distribution base for indirect administration costs. ABC, Inc. reported the following costs:

(1) Modified total costs (MTC) are the modified total direct costs (MTDC) plus allocated indirect costs. MTDC includes all direct salaries and wages, applicable fringe benefits, materials and supplies, services, travel, and up to the first $50,000 (effective October 1, 2024) of each subaward (regardless of the period of performance of the subawards under the award). It excludes equipment, capital expenditures, charges for patient care, rental costs, tuition remission, scholarships and fellowships, participant support costs, and the portion of each subaward in excess of $50,000 (effective October 1, 2024).

Indirect Depreciation	$100,000
Indirect Interest	$150,000
indirect Operation and Maintenance Expenses	$550,000
Indirect General Administration	$700,000
Indirect General Expenses	$500,000
Program A Modified Total Direct Costs	$7,250,000
Program B Modified Total Direct Costs	$1,500,000
Fundraising Modified Total Direct Costs	$250,000

Step 1: Establish separate indirect cost groupings based on the benefits provided to the programs and activities. The cost groupings are classified within two broad categories, "Facilities" and "Administration", and should include the following indirect cost pools:

Facilities

- Depreciation
- Interest
- Operation and Maintenance Expenses

Administration

- General Administration and General Expenses

Indirect Facilities Costs	
Indirect Depreciation	$100,000
Indirect Interest	$150,000
Indirect Operation and Maintenance Expenses	$550,000
Total Indirect Facilities Costs	$800,000

Indirect Administration Costs	
Indirect General Administration	$700,000
Indirect General Expenses	$500,000
Total Indirect Administration Costs	$1,200,000

Step 2: Calculate the percentage of square footage occupied by each program and activity. ABC, Inc.'s facilities have a total of 10,000 square feet and the Agency determined Program A occupies 5,000 square feet, Program B occupies 2,000 square feet, fundraising activities occupies 500 square feet, and administration occupies 2,500 square feet, respectively.

Program A Square Footage	5,000	50%
Program B Square Footage	2,000	20%
Fundraising Square Footage	500	5%
Administration Square Footage	2,500	25%
Total Square Footage	10,000	100%

Step 3: Allocate "Facilities" costs to all benefiting programs and activities based on the percentage of square footage used by each program and activity.

Indirect Facilities Costs Allocated to Program A	**$400,000**	= $800,000 x 50%
Indirect Facilities Costs Allocated to Program B	**$160,000**	= $800,000 x 20%
Indirect Facilities Costs Allocated to Fundraising	**$40,000**	= $800,000 x 5%
Indirect Facilities Costs Allocated to Administration	**$200,000**	= $800,000 x 25%

Step 4: Calculate the modified total costs for each program and activity to allocate indirect administration costs by adding the MTDC to the allocated indirect costs calculated above.

Program A - MTDC	$7,250,000
+ Indirect Facilities Costs Allocated to Program A	$400,000
Program A - MTC	$7,650,000
Program B - MTDC	$1,500,000
+ Indirect Facilities Costs Allocated to Program B	$160,000
Program B - MTC	$1,660,000
Fundraising - MTDC	$250,000
+ Indirect Facilities Costs Allocated to Fundraising	$40,000
Fundraising - MTC	$290,000
Program A - MTC	$7,650,000
Program B - MTC	$1,660,000
Fundraising - MTC	$290,000
Total MTC	$9,600,000

Program A - MTC	$7,650,000
Program B - MTC	$1,660,000
Fundraising - MTC	$290,000
Total MTC	$9,600,000

Step 5: Calculate the total indirect administration costs.

Indirect Administration Costs	$1,200,000
+ Indirect Facilities Costs Allocated to Administration	$200,000
Total Indirect Administration Costs	$1,400,000

Step 6: Calculate the indirect cost rate by dividing the total administration costs by the total modified costs.

Total Administration Costs	$1,400,000
÷ Total MTC	$9,600,000
Indirect Cost Rate	14.58%

Step 7: Allocate "Administration" costs to all benefiting programs and activities based on modified total costs.

Indirect Administration Costs Allocated to Program A	**$1,115,625**	= $7,650,000 x 14.58%
Indirect Administration Costs Allocated to Program B	**$242,083**	= $1,660,000 x 14.58%
Indirect Administration Costs Allocated to Fundraising	**$42,292**	= $290,000 x 14.58%

A.4 - Negotiated Indirect Cost Rate Example

ABC, Inc. operates two programs and has a negotiated indirect cost rate. The negotiated indirect cost rate agreement indicates the Agency's indirect cost rate is 15% and the distribution base is total direct costs excluding capital expenditures and equipment. ABC. Inc. reported the following costs:

	Program A	Program B
Salaries	$ 2,000,000	$ 1,250,000
Benefits	$ 1,100,000	$ 400,000
Capital Expenditures	$ -	$ 200,000
Equipment	$ 60,000	$ 15,000
Travel	$ 40,000	$ 25,000
Materials and Supplies	$ 60,000	$ 35,000
Total Direct Costs	$ 3,260,000	$ 1,925,000

Step 1: Calculate the direct costs distribution base for each program as required by the negotiated indirect cost rate agreement.

	Program A	Program B
Salaries	$ 2,000,000	$ 1,250,000
Benefits	$ 1,100,000	$ 400,000
Travel	$ 40,000	$ 25,000
Materials and Supplies	$ 60,000	$ 35,000
Direct Costs Base [1]	$ 3,200,000	$ 1,710,000

[1] Direct cost base does not include capital expenditures and equipment.

Step 2: Calculate the indirect costs charged to each program by multiplying the direct costs base for each respective program by the negotiated indirect cost rate.

	Program A	Program B
Direct Cost Base	$ 3,200,000	$ 1,710,000
x Indirect Cost Rate	15%	15%
Indirect Costs Charged	**$ 480,000**	**$ 256,500**

A.5 - De Minimis Rate Example

ABC, Inc. operates two programs and reported the following direct costs:

	Program A	Program B
Salaries	$ 750,000	$ 100,000
Benefits	$ 250,000	$ 20,000
Equipment	$ 50,000	$ 5,500
Travel	$ 20,000	$ 7,000
Materials and Supplies	$ 40,000	$ 4,000
Rent	$ 60,000	$ 12,000
Total Direct Costs	$ 1,170,000	$ 148,500

Step 1: Calculate the modified total direct costs (MTDC)[1] for each program.

(1) MTDC includes all direct salaries and wages, applicable fringe benefits, materials and supplies, services, travel, and up to the first $50,000 (effective October 1, 2024) of each subaward (regardless of the period of performance of the subawards under the award). It excludes equipment, capital expenditures, charges for patient care, rental costs, tuition remission, scholarships and fellowships, participant support costs, and the portion of each subaward in excess of $50,000 (effective October 1, 2024).

	Program A	Program B
Salaries	$ 750,000	$ 100,000
Benefits	$ 250,000	$ 20,000
Travel	$ 20,000	$ 7,000
Materials and Supplies	$ 40,000	$ 4,000
MTDC[1]	$ 1,060,000	$ 131,000

(1) MTDC does not include the costs of equipment and rent.

Step 2: Calculate the indirect costs charged to each program by multiplying the MTDC for each respective program by the 15% de minimis rate (effective October 1, 2024)

	Program A	Program B
MTDC	$ 1,060,000	$ 131,000
x De Minimis Rate	15%	15%
Indirect Costs Charged	**$ 159,000**	**$ 19,650**

LOS ANGELES COUNTY
Aging & Disabilities Department

BOARD OF SUPERVISORS
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Holly J. Mitchell
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Kathryn Barger

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Dawnna Lawrence
Interim Administrative Deputy II

Anna Avdalyan
Assistant Director

Dr. Solomon Shibeshi
Assistant Director

Victoria Jump
Assistant Director

Ivan Pacheco
Chief Information Officer

GET IN TOUCH
510 S. Vermont Avenue, Suite 1100
Los Angeles, CA 90020
ad.lacounty.gov
info@ad.lacounty.gov

Aging & Adult Information & Assistance Line:
(800) 510-2020
Report Elder Abuse:
(877) 477-3646
Community & Senior Centers:
(800) 689-8514
Disability Information & Access Line:
(888) 677-1199

REVISED 11/13/2025

October 16, 2025

City of Burbank
Attention: Justin Hess
1301 West Olive Avenue
Burbank, CA 91506

FISCAL YEAR 2025-26 ADDITIONAL FUNDING ALLOCATION FOR ELDERLY NUTRITION PROGRAM SERVICES

Dear Mr. Hess:

County of Los Angeles Aging and Disabilities Department (County) intends to amend City of Burbank's (Subrecipient's) Elderly Nutrition Program (ENP) Subaward. The Subaward Amendment information is outlined below

- Purpose: Subrecipient will utilize additional baseline - Net County Cost (NCC) and additional Modernizing Older Californians Act (MOCA) funding to provide defined and contracted ENP Congregate Meal Services during Fiscal Year (FY) 2025-26. Subrecipient will also utilize Nutrition Services Incentive Program (NSIP) funding to supplement the cost of food used for Congregate Meals and Home-Delivered Meals during FY 2025-26.
- Subaward Number: ENP252601
- Amendment Number: One
- Subaward Term: July 1, 2025 through June 30, 2026
- Total Funding Allocation: $382,630
  - Additional baseline NCC funds: $87,000
  - Additional MOCA funds: $250,000
  - NSIP funds: $45,630
- Period Funds are available for use (Subject to execution of Subaward): July 1, 2025 – June 30, 2026
- Service Area: Supervisorial District 5

- Funding Source(s) and Service Category(ies) are as follows:

Funding Source	Service Category	Unit Rate	Allocation Amount				Total Allocation Amount
			Baseline & MOCA	Additional Baseline NCC	Additional MOCA	NSIP	
OAA Title III C-1 & NCC	Congregate Meals	$12.21	$278,600	**$87,000**			**$365,600** [1]
MOCA	Congregate Meals	$12.21	$24,300		**$250,000**		**$274,300** [2]
NSIP	Congregate Meals	~~$0.71~~ $1.00				**$25,930**	**$25,930** [3]
	Home-Delivered Meals	~~$0.71~~ $1.00				**$19,700**	**$19,700** [4]
Total Additional Funding							**$382,630**
Original Baseline and MOCA Funding (Refer to FY 2025-26 Original Baseline and MOCA Funding Allocation Letter)							**$690,000**
Subaward Sum Year 1 (SSY1) (Additional Baseline NCC, Additional MOCA, NSIP, Original Baseline and MOCA Funding)							**$1,072,630**

[1-4] **Complete one (1) budget and one (1) MPS for each total allocation amount.**

If you have any questions, please contact Lynn Tran of my staff by phone or e-mail as follows: (323) 513-4214 or ltran@ad.lacounty.gov.

Thank you.

Irma Panosian

Irma Panosian, Administrative Services Manager III
Administrative Services Branch

STAFF REPORT

LIBRARY SERVICES

DATE: January 13, 2026

TO: Justin Hess, City Manager

FROM: Eric Lashley, Library Services Director
BY: Cindy Yee Akuin, Senior Administrative Analyst

SUBJECT: Acceptance of a Grant from California Library Literacy Services in the Amount of $39,570 for Adult Literacy Services and Amendment of the Fiscal Year 2025-26 Budget

RECOMMENDATION

Accept a grant from California Library Literacy Services in the amount of $39,570 for Adult Literacy Services and authorize the Library Services Director or his designee to take all actions necessary to receive such funds and amend the Fiscal Year (FY) 2025-26 Adopted Budget as specified to receive and appropriate these grant funds.

BACKGROUND

In 1986, the California State Library founded California Library Literacy Services (CLLS). Burbank Public Library (Library) has participated in this program for over 30 years, providing support to more than 2,000 individuals ages 16 and older who read below an eighth-grade level. Adults who participate in the program set goals, such as reading to a grandchild, understanding a medicine bottle label, or filling out a job application. Graduates of the program are better able to participate successfully in professional and personal activities. Higher levels of adult literacy are associated with increased workforce participation and decreased dependence on social service programs.

The Library applied for and received the following awards from CLLS for FY 2025-26:

- Adult Literacy Services (ALS) - $39,570
- English as a Second Language Services (ESL) - $20,974 (Revenue for the ESL grant was appropriated during the FY 2025-26 budget process, and adopted by City Council on June 3, 2025)

DISCUSSION

The Library's ALS program is well established and consists of volunteer tutors who work one-on-one with qualified individuals to accomplish literacy-related goals. Since July of 2025, 40 adults have participated in more than 1,000 hours of learning facilitated by over 30 tutors. Learners range in age from 16 to over 70, and several have less than a high school education. The Library works with other City departments, the Burbank Adult School, and local nonprofits to attract both learners and tutors.

ALS is supported both by the City General Fund and the CLLS grant. Grant funds provide partial funding for three staff positions (one Librarian and two Library Associates) who manage the grant, screen students, train tutors, collect data, and coordinate special programming and training opportunities. In addition, this year's grant will fund:

- Literacy materials for the Library collection, specifically titles that would interest adults but use simple language and grammar, also referred to as hi-lo books;
- Curriculum materials for use by learners and tutors in program sessions;
- Beginning and advanced training sessions for tutors from experts in adult literacy;
- Supplies required for program operation.

Staff coordinate regular reporting on grant activities as required by CLLS and participate in networking and training opportunities offered by CLLS to ensure best practices are being applied in Burbank.

ENVIRONMENTAL REVIEW

This is fiscal activity involving acceptance of grant funding that has no potential for resulting in either a direct physical change in the environment, or a reasonably foreseeable indirect physical change in the environment, and as such, is not a "project" subject to the requirements of the California Environmental Quality Act (CEQA) 14 Cal. Code Regs § 15378.

FISCAL IMPACT

During the annual budget process, Council approved $8,000 in funding as part of the Library Services budget to allow ALS to continue year-round prior to receiving the grant funding. Now that grant funding is being received, the $8,000 approved by Council will be reimbursed. Staff is therefore requesting City Council approval to amend the FY 2025-26 Adopted Budget by accepting a grant from CLLS in the amount of $39,570 and appropriating $31,570 to expenditure account number 001.LB02A.62625.0000.00000 (General Fund, Library Services, Public Services, Literacy).

CONCLUSION

Accepting the CLLS grant allows the Library to continue to offer services to adult learners

who read below an eighth-grade level, helping them build skills to achieve their literacy goals. Staff recommends that the Council accept the grant awarded to the Library in the amount of $39,570 from CLLS and amend the FY 2025-26 budget to appropriate $31,570 in funds.

ATTACHMENT

Attachment 1 – Award Letter

Docusign Envelope ID: ECF8723C-0E6E-4102-9345-852950079640

ATTACHMENT 1

16 September 2025

Eric Lashley
Burbank Public Library
110 N Glenoaks Blvd
Burbank, CA 91502

Dear Eric Lashley,

We are pleased to provide funds to support your California Library Literacy Services program and the important work that you, your staff, and your volunteers do in your community.

Your total award amount for the 2025-2026 fiscal year beginning July 1, 2025, is:

In Process

- Adult Literacy Services: $39,570
- **Total Award: $39,570**

Your award will be claimed in two stages. The claim form included in this award packet will allow you to request the first 90% of your total award:

- **Total Initial Award Amount: $35,613**

Information about claiming the rest of your award is included in the payment schedule at the end of your award packet.

You must encumber your funds by June 30, 2026. You must fully expend funds by September 30, 2026, or by the final report due date, in accordance with your approved budget on file with the State Library. Encumbered funds are those that have been deposited in the grantee's accounting system and for which a budget has been provided to and approved by the State Library.

Review the California Library Literacy Services Allowable and Unallowable Expenses guidelines to ensure project expenditures are consistent with the California Library Literacy Services allowable expenses. If you have questions about expenses or expending award funds, contact Allyson Jeffredo at CLLS@library.ca.gov.

We strongly encourage your program staff to develop and maintain community partners to strengthen your program, attend regular regional library literacy network meetings, participate in your local Adult Education Consortium/a, and participate in library literacy training opportunities offered by the regional networks and the State Library to meet the California Library Literacy Services Mission, Values, and Program

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Essentials. Additional California Library Literacy Services resources can be found on the California Library Literacy Services website.

The payment process begins when we receive your completed and signed claim form, certification form, and State Funded Grants Award Agreement and Certificate of Compliance included in this packet. All forms should be completed and signed through Docusign to be processed for payment.

Our library literacy staff are available to assist you throughout the year. Contact your Program Consultant Julianna Robbins and your Grant Monitor Allyson Jeffredo at CLLS@library.ca.gov with any questions.

Thank you for your willingness to do so much for those in your community. Best wishes for a successful year.

In Process

Respectfully yours,

Signed by:
BDA50981C41C416...

Greg Lucas
California State Librarian

Cc: Julianna Robbins, julianna.robbins@library.ca.gov
Allyson Jeffredo, allyson.jeffredo@library.ca.gov
State Library Fiscal Office, stategrants.fiscal@library.ca.gov
Wynne Langer, wlanger@burbankca.gov
Arsine Ansryan, aansryan@burbankca.gov

Enc: Re: CLLS25-11: Claim form, certification form, and State Funded Grants Award Agreement and Certificate of Compliance

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ATTACHMENT 1

THE BASICS – YOUR GRANT AWARD
The following provides all the basic information about your grant and managing your grant.

Award #:	CLLS25-11
Library/Organization:	Burbank Public Library
Project Title:	California Library Literacy Services
Award Amount:	$39,570
Start Date:	July 1, 2025
End Date:	September 30, 2026
NOTE: It can take six to eight weeks before grant funds are delivered. If you have not received your payment after eight weeks, contact your grant monitor.	

In Process

GRANT AWARD INFORMATION
You can access your full grant award information and manage your grant through the grant management system, AmpliFund.

NOTE: You are required to submit a budget amendment for all budget changes regardless of amount. Amendments may be submitted throughout the year but no later than May 31 of the project period.

REPORTING
California Library Literacy Services participants are required to provide financial and narrative reports as outlined in the grant terms and conditions. The reporting schedule is detailed below:

Mid-Year Report	Due January 31, 2026
Final Report	Due September 30, 2026

Reports will be submitted through the AmpliFund grant management system. You can find support documents on the California State Library's Manage Your Current Grant page.

PAYMENTS
Libraries receive 90% of their total award amount upon receipt of the award letter.

Libraries receive the final 10% payment of their total award after successful completion of the California Library Literacy Services Mid-Year Report form.

Library – Courts Building
P.O. Box 942837
Sacramento, CA 94237-0001

916-323-9759
csl-adm@library.ca.gov
www.library.ca.gov

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ATTACHMENT 1

NOTE: Libraries have 15 months to spend their California Library Literacy Services award funds, from July 1, 2025, in which the funds are awarded until September 30 of the following year or when the final report is due.

CONTACT

We want your project to be successful. Please work with your grant monitor and program consultant to implement your project:

Grant Monitor:	Allyson Jeffredo
Monitor Phone Number:	916-603-6709
Monitor Email Address:	allyson.jeffredo@library.ca.gov
Program Consultant:	Julianna Robbins
Consultant Phone Number:	916-603-6712
Consultant Email Address:	julianna.robbins@library.ca.gov

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STATE-FUNDED GRANTS

AWARD AGREEMENT AND CERTIFICATE OF COMPLIANCE

In Process

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PROJECT SUMMARY

AWARD AGREEMENT BETWEEN THE STATE LIBRARY and Burbank Public Library for the California Library Literacy Services project.

AWARD AGREEMENT NUMBER CLLS25-11

This Award Agreement ("Agreement") is entered into on July 1, 2025, by and between the California State Library ("State Library") and Burbank Public Library, ("Grantee").

In Process

This Award Agreement pertains to Grantee's State-funded California Library Literacy Services project.

The Library Development Services Bureau ("LDS") of the State Library administers state and federal funds in the form of awards.

The Grantee was selected by the State Library to receive state grant funds in the amount of $39,570 through the process adopted by the State Library in administering such grants.

The State Library and the Grantee, for the consideration and under the conditions hereinafter set forth in the Grant Agreement, agree as follows:

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PROCEDURES and REQUIREMENTS

A. Term of the Agreement

The Grant term begins July 1, 2025, and ends June 30, 2026. The project's final expenditure date is September 30, 2026. If completion of the project occurs prior to the end of the grant period, this will be the end date of the term of this agreement. Grant eligible program expenditures may begin no earlier than the start date. The project period ends on June 30, 2026, and all eligible program costs must be incurred by this date.

In Process

B. Scope of Work

1. Grantee agrees to perform all activities specifically identified in the Grantee's application and submitted to the State Library in response to the California Library Literacy Services project.
2. The following activities and deliverables to be performed by the Grantee include, but are not limited to the following:
   - Maintain and keep records of expenditures related to the grant that are consistent with Generally Acceptable Accounting Practices (GAAP).
   - Make financial records available to the State Library upon request.
   - Work with the State Library staff to assure that funds are disbursed in compliance with the purpose of the grant.
   - Prepare and submit required narrative and financial reports.
   - Procure equipment, and other supplies as needed for the project.
   - Issue contracts for services, personnel, and consultants as needed for the project.
   - If applicable, make payments for services, including for hours worked and travel reimbursements, to consultants and contractors.
   - Oversee the implementation of project activities.

C. Budget Detail

The State Library shall provide the Grantee funding for the expenses incurred in performing the Scope of Work and activities specified in the Grantee's application. The

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Grantee shall request the distribution of grant funding consistent with its proposal and the budget worksheet that was included with the application. Under no circumstances shall payments exceed the total grant amount identified in this Agreement.

D. Narrative and Financial Reports

1. The Grantee shall be responsible for submission of interim and final **narrative and financial** reports on the progress and activities of the project, to the California State Library, using the sample report documents provided by the California State Library.

2. All the reports must be current, include all required sections and documents, and must be approved by the Grant Monitor before any payment request can be processed. Failure to comply with the specified reporting requirements may be considered a breach of this Agreement and result in the termination of the Agreement or rejection of the payment request and/or forfeiture by the Grantee of claims for costs incurred that might otherwise have been eligible for grant funding. Any problems or delays must be reported immediately to the Grant Monitor. The financial reports shall reflect the expenditures made by the Grantee under the Agreement and may be incorporated into the same reporting structure as the narrative reports.

In Process

3. The reports shall be submitted by the following dates:

Reporting Period	Report	Due Date
July 1 - December 31	Mid-Year Report Due	January 31, 2026
July 1 - June 30	Final Report Due	September 30, 2026

4. Failure to submit timely reports with the appropriate documentation by the due date may result in rejection of the payment request and/or forfeiture by the Grantee of claims for costs incurred that might otherwise have been eligible for grant funding.

5. The Grantee agrees to maintain records and supporting documentation pertaining to the performance of this grant, subject to possible audit for a minimum of five (5) years after final payment date or grant term end date, whichever is later. Please refer to Exhibit A, Terms and Conditions for more information.

6. In addition to the foregoing, the Grantee shall submit to the State Library such periodic reports, updates, documents and any information as deem necessary by the State Library to monitor compliance and/or perform program

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evaluation. Any requested data or information shall be submitted in electronic format on a form specified by the State Library.

E. Claim Form and Payment

1. The California State Library shall provide the Grantee payment as outlined in the payment schedule only if all requirements for claiming the funds as outline in this document have been met, and only for those activities and costs specified in the approved award application.
2. The Grantee shall complete, sign, and submit Certification of Compliance form (Exhibit B) and the Financial Claim form (included in your award packet), to the California State Library within 14 days of receiving this award packet. These forms will be issued, signed, and submitted using the online signature and agreement platform, DocuSign, unless DocuSign is unallowable or inconsistent with practices and policies of the local jurisdiction. If the use of DocuSign is not acceptable to your organization, please contact your grant monitor regarding alternate options.
3. Any of the sums appearing under the categories in the approved budget may be adjusted with prior authorization from the California State Library Grant Monitor. This would be to increase the allotment with the understanding that there will be corresponding decreases in the other allotments so that the total amount paid by the California State Library to the Grantee under this Agreement shall not exceed the awarded amount, which shall be expended/encumbered during the grant period.
4. If the payment amount made by the California State Library exceeds the actual expenses incurred during the term of this Agreement, as reflected in the financial reports to be filed by the Grantee, the Grantee shall immediately refund the excess payment amount to the California State Library.
5. The Award payments will only be made to the Grantee. It is the Grantee's responsibility to pay all contractors and subcontractors for purchased goods and services.
6. The Final Payment of 10% (if applicable) will be withheld and retained by the California State Library until all conditions agreed upon in this Agreement, including submission and grant monitor approval of the interim and final narrative and financial reports, have been satisfied.
7. **Prompt Payment Clause**
   The California State Library will make payments to the Grantee in accordance with the Prompt Payment Clause under Government Code, section 927, *et. seq*. The Grantee may typically expect payment within 45 days from the date a grant payment request is properly submitted and approved by the Grant Monitor.

In Process

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8. **Budget Contingency Clause**
   a. It is mutually agreed that if the Budget Act of the current fiscal year or any subsequent years covered under this Agreement does not appropriate sufficient funds for the program, this Agreement shall no longer be in full force and effect. In this event, the California State Library shall have no liability to pay any funds whatsoever to the Grantee or to furnish any other considerations under this Agreement and the Grantee shall not be obligated to perform any provisions of this Agreement.
   b. If funding for any fiscal year is reduced or deleted by the Budget Act for purposes of this Program, the California State Library shall have the option to either cancel this Agreement with no liability occurring to itself or offer an Agreement amendment to the Grantee to reflect the reduced amount.

In Process

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EXHIBIT A: TERMS and CONDITIONS

1. Accessibility: The State is responsible for ensuring that public websites are accessible to both the general public and state employees, including persons with disabilities. Grantee shall assist the State in meeting its responsibility. Therefore, all project materials generated by state funded programs must meet the California Accessibility Standards. Additionally all project materials designed, developed, and maintained shall be in compliance with the California Government Code, sections 7405 and 11135, and the current Web Content Accessibility Guidelines, as published by the Web Accessibility Initiative of the World Wide Web Consortium at a minimum Level AA success criteria.

   However, if for some reason project material is not generated to be in compliance to meet these standards, please still submit it to the State Library. When submitting the material make sure to note that the material is not accessible by including "NOT ACCESSIBLE" in the file name.

   The California State Library reserves the right to post project materials to its website that are in compliance with these standards.

2. Acknowledgment: The State of California and the California State Library shall be acknowledged in all promotional materials and publications related to the California Library Literacy Services project.

   a. Grant award recipients must ensure that the State of California receives full credit as the source of funds and that the California State Library, likewise, is acknowledged as the administrator.
   b. Publications and information releases about the project must credit the State of California. An appropriate statement for a publication or project press release is:

      "This [publication/project] was supported in whole or in part by funding provided by the State of California, administered by the California State Library."

      Grantees must include the above statement in any publications, vehicle wraps, and promotional materials, including websites. If space is limited the State Library logo and the following shortened acknowledgement statement is acceptable:

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"Funding provided by the State of California."

c. This credit line on products of a project, such as materials, is important to foster support from the public, and state funding sources.
d. California State Library Logo: Use of the California State Library logo, which can be downloaded on the California State Library website, is required on any publication, vehicle wrap, or promotional material along with the above statement(s).
e. Photo Documentation: Digital photos are a great way to document the happenings of your project. It is recommended that you use a photo release form when taking photos of the public. You may use your library's photo release form or contact your grant monitor for the State Library's form.

3. Agency: In the performance of this Agreement the Grantee and its agents and employees shall act in an independent capacity and not as officers, employees or agents of the California State Library. The Grantee is solely responsible for all activities supported by the grant. Nothing in this Agreement creates a partnership, agency, joint venture, employment, or any other type of relationship between the parties. The Grantee shall not represent itself as an agent of the California State Library for any purpose and has no authority to bind the State Library in any manner whatsoever.

4. Amendment: No amendment or variation of the terms of this Agreement shall be valid unless made in writing, signed by the parties, and approved as required. No oral understanding or agreement not incorporated into this Agreement is binding on any of the parties. This Agreement may be amended, modified or augmented by mutual consent of the parties, subject to the requirements and restrictions of this paragraph.

5. Applicable law: The laws of the State of California shall govern all proceedings concerning the validity and operation of this Agreement and the performance of the obligations imposed upon the parties hereunder. The parties hereby waive any right to any other venue. The place where the Agreement is entered into and place where the obligation is incurred is Sacramento County, California.

6. Assignment, Successors, and Assigns: The Grantee may not assign this Agreement or delegate its performance to any third-party person or entity, either in whole or in part, without the California State Library's prior written consent. The provisions of this Agreement shall be binding upon and inure to the benefit of the California State Library, the Grantee, and their respective successors and assigns.

7. Audit and Records Access: The Grantee agrees that the California State Library, the Department of General Services, the State Auditor, or their designated representatives shall have the right to review, audit, inspect and copy any records and supporting documentation pertaining to the performance of this Agreement. The Grantee agrees to maintain such records for possible audit for

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a minimum of five (5) years after the final payment, or grant term end date, whichever is later, unless a longer period of records retention is stipulated, or until completion of any action and resolution of all issues which may arise as a result of any litigation, dispute, or audit, whichever is later. The Grantee agrees to allow the auditor(s) access to such records during normal business hours and to allow interviews of any employees who might reasonably have information related to such records. Further, the Grantee agrees to include a similar right of the State to audit records and interview staff in any subcontract related to performance of this Agreement.

Examples of audit documentation may include, but not limited to, competitive bids, grant amendments, if any, relating to the budget or work plan, copies of any agreements with contractors or subcontractors if utilized, expenditure ledger, payroll register entries, time sheets, personnel expenditure summary form, travel expense log, paid warrants, contracts and change orders, samples of items and materials developed with grant funds, invoices and/or cancelled checks.

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8. Authorized Representative: Grantee and the California State Library mutually represent that their authorized representatives have the requisite legal authority to sign on their organization's behalf.

9. Communication: All communications from either party, including an interim check-in at any time during the grant term, shall be directed to the respective grant manager or representative of the California State Library or Grantee. For this purpose, the following contact information is provided below:

Burbank Public Library
Eric Lashley
110 N Glenoaks Blvd
Burbank, CA 91502
ELashley@BurbankCA.gov

California State Library
Allyson Jeffredo
900 N Street
Sacramento, CA 95814
Allyson.jeffredo@library.ca.gov
916-603-6709

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10. Confidentiality: Grantee will maintain as confidential any material it receives or produces that is marked **Confidential** or is inherently confidential or is protected by privilege. Grantee agrees to alert the State Library to this status in advance, and State Library agrees to maintain this status in conformity with the Public Records Act.

11. Contractor and Subcontractors: Nothing contained in this Grant Agreement or otherwise shall create any contractual relation between the State and any contractor or subcontractors, and no contract or subcontract shall relieve the Grantee of his or her responsibilities and obligations hereunder. The Grantee agrees to be as fully responsible to the State for the acts and omissions of its contractors, subcontractors, volunteers, student interns and of persons either directly or indirectly employed by any of them as it is for the acts and omissions of persons directly employed by the Grantee. The Grantee's obligation to pay its contractors and subcontractors is an independent obligation from the State's obligation to make payments to the Grantee. As a result, the State shall have no obligation to pay or to enforce the payment of any monies to any contractor or subcontractor.

12. Copyright: Grantee owns and retains titles to any copyrights or copyrightable material from any original works that it creates within the scope of this Agreement in accordance with the federal Copyright Act. (17 U.S.C. 101, *et seq.*) Grantee is responsible for obtaining any necessary licenses, permissions, releases or authorizations to use text, images, or other materials owned, copyrighted, or trademarked by third parties and for extending such licenses, permissions, releases, or authorizations to the California State Library pursuant to this section. Also, the California State Library may upload, post or transmit copyrighted material produced or purchased with grant funds on a California State Library website for public access and viewing.

13. Discharge of Grant Obligations: The Grantee's obligations under this Agreement shall be deemed discharged only upon acceptance of the final report by California State Library. If the Grantee is a non-profit entity, the Grantee's Board of Directors shall accept and certify as accurate the final report prior to its submission to California State Library.

14. Dispute Resolution: In the event of a dispute, Grantee will discuss the problem informally with the Grant Monitor. If unresolved, the Grantee shall file a written "Notice of Dispute" with the State Library Grant Monitor within ten (10) days of discovery of the problem. Within ten (10) days of receipt, the Grant Monitor shall meet with the Grantee for purposes of resolving the dispute. Any dispute arising under the terms of this Agreement which is not disposed of within a reasonable period of time, the Grantee may bring it to the attention of the State Librarian or the designated representative. The decision of the State Librarian or designated representative shall be final.

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Unless otherwise instructed by the Grant Monitor, the Grantee shall continue with its responsibilities under this Agreement during any dispute.

15. Drug-free Workplace: The Grantee certifies under penalty of perjury under the laws of California, that the Grantee will comply with the requirements of the Drug-Free Workplace Act of 1990 (Gov. Code, § 8350 *et. seq*.) and will provide a drug-free workplace by taking the following actions:

    a. Publish a statement notifying employees that unlawful manufacture, distribution, dispensation, possession or use of a controlled substance is prohibited and specifying actions to be taken against employees for violations.
    b. Establish a Drug-Free Awareness Program to inform employees about all of the following:

        1) The dangers of drug abuse in the workplace.
        2) The Grantee's policy of maintaining a drug-free workplace;
        3) Any available counseling, rehabilitation and employee assistance programs.
        4) Penalties that may be imposed upon employees for drug abuse violations.

    c. Require that every employee who works on the Agreement will:

        1) Receive a copy of the Grantee's drug-free workplace policy statement.
        2) Agrees to abide by the terms of the Grantee's statement as a condition of employment on the Agreement.

    Failure to comply with these requirements may result in suspension of payments under the Agreement or termination of the Agreement or both and grantee may be ineligible for award of any future state agreements if the California State Library determines that the grantee has made a false certification or violated the certification by failing to carry out the requirements as noted above.

16. Effectiveness of Agreement: This Agreement is of no force or effect until signed by both parties.

17. Entire Agreement: This Agreement supersedes all prior agreements, oral or written, made with respect to the subject hereof and, together with all attachments hereto, contains the entire agreement of the parties.

18. Exclusive Agreement: This is the entire Agreement between the California State Library and Grantee.

19. Executive Order N-6-22-Russia Sanctions: The Grantee shall comply with Executive Order N-6-22 (the EO) regarding Economic Sanctions against Russia and Russian entities and individuals. "Economic Sanctions" refers to sanctions imposed by the U.S. government in response to Russia's actions in Ukraine, as well as any sanctions imposed under state law. The EO directs state agencies to terminate grant agreements with, and to refrain from entering any new grant agreements with, individuals or entities that are

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determined to be a target of Economic Sanctions. Accordingly, should the State determine Grantee is a target of Economic Sanctions or is conducting prohibited transactions with sanctioned individuals or entities, that shall be grounds for termination of this agreement. The State shall provide Grantee advance written notice of such termination, allowing Grantee at least 30 calendar days to provide a written response. Termination shall be at the sole discretion of the State.

20. Extension: The State Librarian or designee may extend the final deadline for good cause. The Grantee's request for an extension of the grant period must be made in writing and received by the California State Library at least 30 days prior to the final deadline.

21. Failure to Perform: The grant being utilized by the Grantee is to benefit the California Library Literacy Services project. If the Grant Monitor determines the Grantee has not complied with this Agreement, the Grantee may forfeit the right to reimbursement of any grant funds not already paid by the California State Library, including, but not limited to, the ten percent (10%) withhold.

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22. Federal and State Taxes: The State Library shall not:

    a. Withhold Federal Insurance Contributions Act (FICA) payments from Grantee's payments or make FICA payments on the Grantee's behalf; or
    b. Make Federal or State unemployment insurance contributions on Grantee's behalf; or
    c. Withhold Federal or State income taxes from Grantee's payments

    Grantee shall pay all taxes required on payments made under this Agreement including applicable income taxes and FICA.

23. Force Majeure: Neither the California State Library nor the Grantee, its contractors, vendors, or subcontractors, if any, shall be responsible hereunder for any delay, default, or nonperformance of this Agreement, to the extent that such delay, default, or nonperformance is caused by an act of God, weather, accident, labor strike, fire, explosion, riot, war, rebellion, sabotage, flood, or other contingencies unforeseen by the California State Library or the Grantee, its contractors, vendors, or subcontractors, and beyond the reasonable control of such party.

24. Forfeit of Grant Funds and Repayment of Funds Improperly Expended: If grant funds are not expended, or have not been expended, in accordance with this Agreement, the State Librarian or designee, at his or her sole discretion, may take appropriate action under this Agreement, at law or in equity, including requiring the Grantee to forfeit the unexpended portion of the grant funds, including, but not limited to, the ten percent (10%) withhold, and/or to repay to the California State Library any funds improperly expended.

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25. Fringe Benefit Ineligibility: Grantee agrees that neither the Grantee nor its employees and contract personnel are eligible to participate in any employee pension, health benefit, vacation pay, sick pay or other fringe benefit plan of the State of California or the State Library.

26. Generally Accepted Accounting Principles: The Grantee is required to use Generally Accepted Accounting Principles in documenting all grant expenditures.

27. Grant Monitor: The Grant Monitor's responsibilities include monitoring grant progress and reviewing and approving Grant Payment Requests and other documents delivered to the California State Library pursuant to this Agreement. The Grant Monitor may monitor Grantee performance to ensure Grantee expends grant funds appropriately and, in a manner, consistent with the terms and conditions contained herein. The Grant Monitor does not have the authority to approve any deviation from or revision to the Terms and Conditions (Exhibit A) or the Procedures and Requirements unless such authority is expressly stated in the Procedures and Requirements.

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28. Grantee: the government or legal entity to which a grant is awarded, and which is accountable to the California State Library for the use of the funds provided.

    a. The grantee will make reports to the State Librarian in such form and containing such information as may be required to ensure the proper used of funds consistent with the grantee's application and award agreement. The grantee will keep such records and afford such access as the California State Library may find necessary to assure the correctness and verification of such reports.

29. Grantee Accountability: The Grantee is ultimately responsible and accountable for the manner in which the grant funds are utilized and accounted for and the way the grant is administered, even if the Grantee has contracted with another organization, public or private, to administer or operate its grant program. In the event an audit should determine that grant funds are owed to the California State Library, the Grantee is responsible for repayment of the funds to the California State Library.

30. Grantee Funds: It is mutually agreed that the Grantee is responsible for furnishing funds beyond the grant award that may be necessary to complete the project.

31. Independent Action: Grantee reserves the right to fulfill its obligations under this Agreement in an independent manner, at any location and at any time within the agreed-upon timeline. Grantee's employees or contract personnel shall perform all services required by this Agreement, but their time need not be devoted solely to fulfilling obligations under this Agreement. Grantee shall furnish all equipment and materials used to meet its obligations and complete the Project. The State Library shall not provide

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any personnel or other resources beyond the grant award and is not required to provide training in connection with this Agreement.

32. Indemnification: Grantee agrees to indemnify, defend and save harmless the State of California, the California State Library and its officers, employees, and agents, from any and all claims, losses, and liabilities accruing or resulting to any and all contractors, subcontractors, suppliers, laborers and any other person, firm or corporation furnishing or supplying work services, materials, or supplies in connection with the performance of this Agreement, and from any and all claims and losses accruing or resulting to any person, firm or corporation who may be injured or damaged by Grantee in the performance of this Agreement.

33. License to Use: The California State Library reserves a fully paid-up, royalty-free, nonexclusive, sub-licensable and irrevocable license to reproduce, publish, prepare derivative works, distribute or otherwise use, and to authorize third parties to use, any material received or maintained by Grantee in connection with this Agreement. This includes intellectual property, with or without third-party rights. All such usages will be for public library and State governmental purposes:

    a. The copyright in any work developed under this grant, sub-grant, or contract under this grant or sub-grant; and
    b. Any rights of copyright to which a Grantee, sub-grantee, or a contractor purchases ownership with grant support.

34. Limitation of Expenditure: Expenditure for all projects must conform to the grantee's approved budget and with applicable State laws and regulations. The total amount paid by the California State Library to the Grantee under this agreement shall not exceed $39,570 and shall be expended/encumbered in the designated award period.

    During the award period, the grantee may find that the awarded budget may need to be modified. Budget changes, requests for additional funds, or requests for reductions in award funding must be discussed with the assigned State Library Grant Monitor and a Grant Award Modification may be required to be submitted according to the instructions. Approval is by the State Librarian or their designee. Adjustments should be reported on the next financial report. Any adjustments in approved budgets must be documented and documentation retained in project accounts.

35. Lobbying: Grantee confirms that the grant funds will not be used for the purposes of lobbying or otherwise attempting to influence legislation, as those purposes are defined by the U.S. Internal Revenue Code of 1986.

36. Non-Discrimination Clause: During this grant period, the Grantee and the Grantee's contractors, and subcontractors shall not unlawfully discriminate,

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harass, or allow harassment against any employee or applicant for employment because of race, religious creed, color, national origin, ancestry, physical disability, mental disability, medical condition, genetic information, marital status, sex, age, sexual orientation, or military and veteran status. Grantee shall insure that the evaluation and treatment of contractors, employees and applicants for employment are free from such discrimination and harassment.

Additionally, Grantee, contractors, and subcontractors, if applicable, shall comply with the provisions of the Fair Employment and Housing Act (Gov. Code §12900 *et seq*.), the regulations promulgated thereunder (Cal. Code Regs., tit. 2, §11000 *et seq*.), the provisions of Article 9.5, Chapter 1, Part 1, Division 3, Title 2 of the Government Code (Gov. Code §§ 11135-11139.5), and the regulations or standards adopted by the California State Library to implement such article.

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Grantee shall permit access by representatives of the Department of Civil Rights and the California State Library upon reasonable notice at any time during the normal business hours, but in no case less than 24 hours' notice, to such of its books, records, accounts, and all other sources of information and its facilities as said Department or the California State Library shall require ascertaining compliance with this clause. Grantee, and its contractors, and subcontractors shall give written notice of their obligations under this clause to labor organizations with which they have a collective bargaining or other agreement. (See Cal. Code Regs., tit. 2, §11105.) Grantee shall include the non-discrimination and compliance provisions of this clause in all contracts and subcontracts to perform work under the Agreement.

37. Notices: All notices and other communications in connection with this Agreement shall be in writing, and shall be considered delivered as follows:

    a. **Electronic Mail (E-mail):** When sent by e-mail to the last e-mail address of the recipient known to the party giving notice. Notice is effective upon transmission.
    b. **DocuSign (e-signature platform)**: When sent via DocuSign a notification will be sent to the last e-mail address of the recipient known to the party giving notice. Notice is effective upon transmission.
    c. **Grants Management System**: When sent via / uploaded to the California State Library's Grants Management System a notification will be sent to the last e-mail address of the recipient known to the party giving notice. Notice is effective upon transmission.
    d. **Personally:** When delivered personally to the recipient's physical address as stated in this Agreement.

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e. **U.S. Mail:** Five days after being deposited in the U.S. Mail, postage prepaid, and addressed to recipient's address as stated in this Agreement.

38. Order of Precedence: The performance of this Agreement shall be conducted in accordance with the Terms and Conditions, Procedures and Requirements, Certificate of Compliance, Project Summary, Activities Timeline, and Budget, of this Agreement, or other combination of exhibits specified on the Grant Agreement Coversheet attached hereto (collectively referred to as "Terms"). Grantee's California State Library-approved Application (Grantee's Application) is hereby incorporated herein by this reference. In the event of conflict or inconsistency between the articles, exhibits, attachments, specifications or provisions that constitute this Agreement, the following order of precedence shall apply:

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a. Grant Agreement Coversheet and any Amendments thereto
b. Terms and Conditions
c. Procedures and Requirements
d. Certificate of Compliance
e. Project Summary
f. Grantee's Application (including Budget and Activities Timeline)
g. All other attachments hereto, including any that are incorporated by reference.

39. Payment:

a. The approved Budget, if applicable, is attached hereto and incorporated herein by this reference and states the maximum amount of allowable costs for each of the tasks identified in the Project Summary and Activity Timeline included in the project application. California State Library shall provide funding to the Grantee for only the work and tasks specified in the Grantee's Application at only those costs specified in the Budget and incurred in the term of the Agreement.
b. The Grantee shall carry out the work described in the Work Plan or in the Grantee's Application in accordance with the approved Budget and shall obtain the Grant Monitor's written approval of any changes or modifications to the Work Plan, approved project as described in the Grantee's Application, or the approved Budget prior to performing the changed work or incurring the changed cost. If the Grantee fails to obtain such prior written approval, the State Librarian or designee, at his or her sole discretion, may refuse to provide funds to pay for such work or costs.
c. The Grantee shall request funds in accordance with the funding schedule included in this agreement.

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d. Ten percent (10%) will be withheld from the Payment Request (if applicable) and paid at the end of the grant term, when all reports and conditions stipulated in this Agreement have been satisfactorily completed. Failure by the grantee to satisfactorily complete all reports and conditions stipulated in this Agreement may result in forfeiture of any such funds withheld.
e. Lodgings, Meals and Incidentals: Grantee's eligible costs are limited to the amounts authorized in the California State Administrative Manual (see Exhibit C or contact the Grant Monitor for more information).
f. Payment will be made only to the Grantee.
g. Reimbursable expenses shall not be incurred unless and until the grantee receives a Notice to Proceed as described in the Procedures and Requirements.

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40. Personal Jurisdiction: The Grantee consents to personal jurisdiction in the State of California for all proceedings concerning the validity and operation of this Agreement and the performance of the obligations imposed upon the parties. Native American Tribal grantees expressly waive tribal sovereign immunity as a defense to any and all proceedings concerning the validity and operation of this Agreement and the performance of the obligations imposed upon the parties.

41. Personnel Costs: Any personnel expenditures to be paid for with grant funds must be computed based on actual time spent on grant-related activities and on the actual salary or equivalent hourly wage the employee is paid for their regular job duties, including a proportionate share of any benefits to which the employee is entitled.

42. Pledge: This Agreement shall not be interpreted to create any pledge or any commitment by the State Library to make any other or further grants or contributions to Grantee, or any other person or entity in connection with the Project. It is mutually agreed that Grantee is responsible for furnishing funds beyond the grant award that may be necessary to complete outcomes or deliverables.

43. Privacy Protection: Both parties agree to protect the confidentiality of any non-public, personal information that may be contained in materials received or produced in connection with this Agreement, as required by Civil Code, section 1798, *et. seq*.

44. Prohibited Use: The expenditure under this program shall not be used to supplant Grantee efforts in other grant programs provided by the California State Library.

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45. Public Records Act: Material maintained or used by the California State Library is considered "public record" under the Public Records Act (PRA) at Government Code, sections 6250, *et. seq*. This includes the Interim and Final reports, and any other written communications between the parties. Grantee agrees to ensure that all content contained in its written reports are appropriate for publication. Said material, along with all other reports, documentation and data collected during the term of the Agreement, will be subject to disclosure unless it qualifies for exemption under the PRA in whole or in part. Grantee agrees to alert the State Library as to a basis for exemption, if any exists.

46. Publicity Obligations: Grantee will notify the State Library of any promotional materials or publications resulting from the grant no later than five (5) days in advance of distribution, whether they are print, film, electronic, or in any other format or medium. Copies of all promotional materials will be provided to the State Library. Grantee will acknowledge the State Library's support as noted above. Grantee agrees that the State Library may include information about this grant and its outcomes in its own annual reports, with specific reference to Grantee, and may distribute such information to third parties.

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47. Records: Communications, grant related documents, data, original receipts, and invoices must be maintained by Grantee and shall be made available to the State Library upon request. Grantee agrees to maintain adequate grant program records and adequate financial records consistent with generally accepted accounting practices, and to retain all records for at least five (5) years after the end-of-term. The State Library may monitor or conduct an onsite evaluation of Grantee's operation to ensure compliance with this Agreement, with reasonable advance notice.

48. Reduction of Waste: In the performance of this Agreement, Grantee shall take all reasonable steps to ensure that materials purchased or utilized in the course of the project are not wasted. Steps should include, but not be limited to: the use of used, reusable, or recyclable products; discretion in the amount of materials used; alternatives to disposal of materials consumed; and the practice of other waste reduction measures where feasible and appropriate.

49. Reimbursement Limitations: Under no circumstances shall the Grantee seek reimbursement pursuant to this Agreement for a cost or activity that has been or will be paid for through another funding source. The Grantee shall not seek reimbursement for any costs used to meet cost sharing or matching requirements of any other California State Library funded program.

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50. Reports and Claims: It is the responsibility of the grantee make the required reports and claims to the California State Library.

    a. The grantee shall be responsible for submitting to the State Library Narrative Reports detailing progress and activities. The reports are due on the dates specified in the reporting schedule detailed in the Procedures and Requirements section.
    b. The grantee shall be responsible for submitting to the State Library Financial Reports reflecting grantee expenditure activity. The reports are due on the dates specified in the reporting schedule detailed in the Procedures and Requirements section.
    c. To obtain payment hereunder the grantee shall submit authorized claims provided by the State Library for that purpose, on each of the following mentioned dates for payment, and the California State Library agrees to reimburse the Library as soon thereafter as State fiscal procedures will permit.
    d. The final 10% of the grant award (if applicable) is payable only upon approval of all final reports and receipt of claim form. Failure to provide timely reports is a serious breach of an award recipient's administrative duty under the award.
    e. Payment will be provided to cover the expenditures incurred by the grantee for the project in the following manner:
        - $35,613 upon execution of the agreement and submission of claim by the grantee organization.
        - A second payment will be made after the submission and approval of the first reports and receipt of claim form in the amount of $3,957.

51. Self-Dealing and Arm's Length Transactions: All expenditures for which reimbursement pursuant to this Agreement is sought shall be the result of arm's-length transactions and not the result of, or motivated by, self-dealing on the part of the Grantee or any employee or agent of the Grantee. For purposes of this provision, "arm's-length transactions" are those in which both parties are on equal footing and fair market forces are at play, such as when multiple vendors are invited to compete for an entity's business and the entity chooses the lowest of the resulting bids. "Self-dealing" is involved where an individual or entity is obligated to act as a trustee or fiduciary, as when handling public funds, and chooses to act in a manner that will benefit the individual or entity, directly or indirectly, to the detriment of, and in conflict with, the public purpose for which all grant monies are to be expended.

52. Severability: If any part of this Agreement is found to be unlawful or unenforceable, such provisions will be voided and severed from this Agreement, but the remainder of the provisions in the Agreement will remain in full force and effect.

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53. Site Visits: The Grantee shall allow the California State Library to access and conduct site visits, with reasonable notice, at which grant funds are expended and related work being performed at any time during the performance of the work and for up to ninety (90) days after completion of the work, or until all issues related to the grant project have been resolved. A site visit may include, but not be limited to, monitoring the use of grant funds, provide technical assistance when needed, and to visit the State funded project.

54. Termination: The Agreement shall be subject to termination by the State Librarian or designee upon notice to the Grantee at least thirty (30) days prior to the effective date of termination. In the event this agreement is terminated, the Grantee shall deliver to the State Librarian copies of all reports, accounting, data, and materials prepared up to the date of termination. The State Librarian shall determine and pay the Grantee for necessary and appropriate expenditures and obligations up to the date of termination which have not been covered by prior installments previously paid to the Grantee. Upon such termination, the unused portion of the grant award must be returned to the California State Library within 45 days. If funding has been advanced to the Grantee, any unobligated balances, as determined by the State Librarian, shall be returned to the State Library within 45 days of the notice of termination.

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55. Timeline: Time is of the essence to this Agreement. It is mutually agreed between the parties that the grant application and the timeline included therein are part of the Agreement.

56. Unused Funds: At the end-of-term Grantee agrees to return any unexpended or unaccounted for funds to the State Library, or to submit a written request for an extension of the grant period. Funds will be considered unexpended or unaccounted if they were: (1) not used for their intended purpose, or (2) used inconsistent with the terms of this Agreement.

    Funds will also be considered unaccounted for, and must be returned, if the proposal outcomes or deliverables are materially incomplete by the end-of-term or earlier termination, as determined by the State Library in its sole discretion.

57. Waiver of Rights: California State Library shall not be deemed to have waived any rights under this Agreement unless such waiver is given in writing and signed by California State Library. No delay or omission on the part of California State Library in exercising any rights shall operate as a waiver of such right or any other right. A waiver by California State Library of a provision of this Agreement shall not prejudice or constitute a waiver of California State Library's right otherwise to demand strict compliance with

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that provision or any other provision of this Agreement. No prior waiver by California State Library, nor any course of dealing between California State Library and Grantee, shall constitute a waiver of any of California State Library's rights or of any of grantee's obligations as to any future transactions. Whenever the consent of California State Library is required under this Agreement, the granting of such consent by California State Library in any instance shall not constitute continuing consent to subsequent instances where such consent is required and in all cases such consent may be granted or withheld in the sole discretion of California State Library.

58. Work Products: Grantee shall provide California State Library with copies of all final products identified in the Work Plan and Application. Grantee shall also provide the State Library with copies of all public education and advertising material produced pursuant to this Agreement.

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59. Worker's Compensation: The State of California will not provide Workers' Compensation insurance for Grantee or Grantee's employees or contract personnel. If Grantee hires employees to perform services required by this Agreement, Grantee shall provide Workers' Compensation insurance for them. The Grantee is aware of Labor Code Section 3700, which requires every employer to be insured against liability for Workers' Compensation or to undertake self-insurance in accordance with the Labor Code, and the Grantee agrees to comply with such provisions before commencing the performance of the work of this Agreement.

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EXHIBIT B: CERTIFICATION of COMPLIANCE FORM

1. **AUTHORIZED REPRESENTATIVE:** I certify that the authorized representative named below is the legally designated representative of the Grantee for this Grant Agreement and project and is authorized to receive and expend funds in order to administer this grant program.

2. I certify that all information provided to the California State Library for review in association with this award is correct and complete to the best of my knowledge, and as the authorized representative of the Grantee, I commit to the conditions of this award, and I have the legal authority to do so.

3. I certify that any or all other participants or contractors in the grant program have agreed to the terms of the application/grant award and have entered into an agreement(s) concerning the final disposition of equipment, facilities, and materials purchased for this program from the funds awarded for the activities and services described in the attached, as approved and/or as amended in the application by the California State Librarian.

4. The authorized representative, on behalf of the Grantee, certifies that the Grantee will comply with all applicable requirements of State and Federal laws, regulations, and policies governing this program, to include the requirements listed below in this Certification of Compliance Form.

5. The authorized representative, on behalf of the Grantee, hereby certifies to the California State Library, for an award of funds in the amount $39,570. This award will provide library services as set forth in the Project Application as approved and/or as amended by the California State Librarian.

6. **STATEMENT OF COMPLIANCE:** Grantee has, unless exempted, complied with the non-discrimination program requirements. (Gov. Code §12990 (a-f) and CCR, Title 2, Section 11102).

7. **DRUG-FREE WORKPLACE REQUIREMENTS:** Grantee will comply with the requirements of the Drug-Free Workplace Act of 1990 and will provide a drug-free workplace by taking the following actions:

   a. Publish a statement notifying employees that unlawful manufacture, distribution, dispensation, possession or use of a controlled substance is prohibited and specifying actions to be taken against employees for violations.
   b. Establish a Drug-Free Awareness Program to inform employees about:

      1) the dangers of drug abuse in the workplace;

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2) the person's or organization's policy of maintaining a drug-free workplace;
3) any available counseling, rehabilitation and employee assistance programs; and,
4) penalties that may be imposed upon employees for drug abuse violations.

c. Every employee who works on the proposed Agreement will:

1) receive a copy of the company's drug-free workplace policy statement; and,
2) agree to abide by the terms of the company's statement as a condition of employment on the Agreement.

Failure to comply with these requirements may result in suspension of payments under the Agreement or termination of the Agreement or both and Grantee may be ineligible for award of any future State agreements if the department determines that any of the following has occurred: the Grantee has made false certification or violated the certification by failing to carry out the requirements as noted above. (Gov. Code § 8350 *et. seq.*)

8. <u>CONFLICT OF INTEREST:</u> Grantee needs to be aware of the following provisions regarding current or former state employees. If Grantee has any questions on the status of any person rendering services or involved with the Agreement, the California State Library must be contacted immediately for clarification.

Current State Employees (Pub. Contract Code § 10410):

a. No officer or employee shall engage in any employment, activity or enterprise from which the officer or employee receives compensation or has a financial interest, and which is sponsored or funded by any state agency, unless the employment, activity or enterprise is required as a condition of regular state employment.
b. No officer or employee shall contract on his or her own behalf as an independent contractor with any state agency to provide goods or services.

Former State Employees (Pub. Contract Code § 10411):

a. For the two-year period from the date he or she left state employment, no former state officer or employee may enter into a contract in which he or she engaged in any of the negotiations, transactions, planning, arrangements or any part of the decision-making process relevant to the contract while employed in any capacity by any state agency.
b. For the twelve-month period from the date he or she left state employment, no former state officer or employee may enter into a contract with any state agency if he or she was employed by that state agency in a policy-making position in the same general subject area as the proposed contract within the 12-month period prior to his or her leaving state service.

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If Grantee violates any provisions of above paragraphs, such action by Grantee shall render this Agreement void. (Pub. Contract Code § 10420).

Members of boards and commissions are exempt from this section if they do not receive payment other than payment of each meeting of the board or commission, payment for preparatory time and payment for per diem. (Pub. Contract Code § 10430 (e)).

9. **LABOR CODE/WORKERS' COMPENSATION:** Grantee needs to be aware of the provisions which require every employer to be insured against liability for Worker's Compensation or to undertake self-insurance in accordance with the provisions, and Grantee affirms to comply with such provisions before commencing the performance of the work of this Agreement. (Labor Code § 3700).

10. **AMERICANS WITH DISABILITIES ACT:** Grantee assures the State that it complies with the Americans with Disabilities Act (ADA) of 1990, which prohibits discrimination on the basis of disability, as well as all applicable regulations and guidelines issued pursuant to the ADA. (42 U.S.C. 12101 *et. seq*.)

11. **RESOLUTION:** For awards totaling $350,000 or more, a county, city, district, or other local public body must provide the State with a copy of a resolution, order, motion, or ordinance of the local governing body which by law has authority to enter into an agreement, authorizing execution of the agreement.

12. **PAYEE DATA RECORD FORM STD. 204:** This form must be completed by all Grantees that are not another state agency or other governmental entity.

13. **DRUG FREE WORKPLACE:**
    a. Continue to provide a drug-free workplace by complying with the requirements in 2 C.F.R. part 3186 (Requirements for Drug-Free Workplace (Financial Assistance)). In particular, the recipient must comply with drug- free workplace requirements in subpart B of 2 C.F.R. part 3186, which adopts the Government-wide implementation (2 C.F.R. part 182) of sections 5152-5158 of the Drug-Free Workplace Act of 1988 (P. L. 100-690, Title V, Subtitle D; 41 U.S.C. §§ 701-707).
    b. This includes but is not limited to: making a good faith effort, on a continuing basis, to maintain a drug-free workplace; publishing a drug-free workplace statement; establishing a drug-free awareness program for the employees; taking actions concerning employees who are convicted of violating drug statutes in the workplace.

14. **ACCESSIBILITY:** The organization receiving this award, as listed in the certification section below, and all program staff, will ensure all project materials will meet California accessibility standards.

15. **NON-DISCRIMINATION:** The organization receiving this award, as listed in the certification section below, and all program staff, agree to comply with all California non-discrimination laws.

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16. **ACKNOWLEDGEMENT:** The organization receiving this award, as listed in the certification section below, and all program staff, agree to comply with California State Library acknowledgement requirements.

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EXHIBIT C: CALIFORNIA LIBRARY LITERACY SERVICES GUIDELINES

1. California Library Literacy Services programs shall comply with the requirements in Sections 18880-18883 of the California Education Code.
2. California Library Literacy Services programs shall train and recruit volunteers to serve as tutors. Volunteer tutors are the primary instructors for the program.
3. California Library Literacy Services programs shall seek local government and community resources and develop cooperative relations with other local literacy services providers.
4. California Library Literacy Services programs will provide a base level of local and private fiscal support to be established by the California State Library.
5. In response to an expressed and recognized need from the field for specific program requirements, the California State Library and related stakeholders created a framework and program essentials. The framework and essentials describe what constitutes an effective program:
    a. California Library Literacy Services programs must use the Roles and Goals framework to implement and evaluate their literacy services.
    b. California Library Literacy Services programs' staff must attend their regional Library Literacy Network Meetings.
    c. Tutor training for volunteers should include, at a minimum, a program orientation, tutoring basics, and instruction on learner-driven services.
    d. California Library Literacy Services programs must align with the following program values:
        i. California Library Literacy Services is library based;
        ii. California Library Literacy Services is a core library service;
        iii. California Library Literacy Services is learner-driven;
        iv. California Library Literacy Services is community-focused;
        v. California Library Literacy Services is volunteer-supported;
        vi. California Library Literacy Services staff is professionally engaged; and
        vii. California Library Literacy Services supports families.
6. California Library Literacy Services Family Literacy programs (if applicable) shall provide services to prevent illiteracy through coordinated literacy and preliteracy services to families. Recruitment of parents not previously

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included in public library literacy programs is a high priority. Family Literacy programs are implemented and evaluated using the Family Literacy Evaluation Framework.

Certification

ORGANIZATION	
Name: Burbank Public Library	**Address** *(official and complete)*: 110 N. Glenoaks Blvd. Burbank, CA 91502
PROJECT COORDINATOR	
Name: Wynne Langer	
Email: wlanger@burbankca.gov	**Phone**: 818-238-5551
GRANTTEE AUTHORIZED REPRESENTATIVE	
Name: Eric Lashley	**Title**: Library Services Director
Email: ELashley@BurbankCA.gov	**Phone**: 818-238-5551
Signature: Signed by: Eric Lashley 91D66EC33499446...	**Date**: 9/29/2025

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Authorized Representative Signature

ORGANIZATION	
Name: Burbank Public Library	**Address** *(official and complete)*: 110 N. Glenoaks Blvd., Burbank, CA 91502
AUTHORIZED REPRESENTATIVE	
Signature: Signed by: Eric Lashley 91D66EC33499446...	**Date**: 9/29/2025
Printed Name of Person Signing: Eric Lashley	**Title**: Library Services Director
STATE OF CALIFORNIA	
Agency Name: California State Library	**Address**: 900 N Street, Sacramento, CA 95814
Signature: Signed by: BDA50981C41C416...	**Date**: 9/27/2025
Printed Name of Person Signing: Greg Lucas	**Title**: California State Librarian

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Docusign Envelope ID: ECF8723C-0E6E-4102-9345-852950079640

15 September 2025

RE: Contractor and Grantee Compliance with Economic Sanctions Imposed in Response to Russia's Actions in Ukraine

Dear Grantee,

You are receiving this notification because you currently have an active grant through the California State Library.

On March 4, 2022, Governor Gavin Newsom issued Executive Order N-6-22 (EO) regarding sanctions in response to Russian aggression in Ukraine. The EO is located at https://www.gov.ca.gov/wp-content/uploads/2022/03/3.4.22-Russia-Ukraine-Executive-Order.pdf.

The EO directs all agencies and departments that are subject to the Governor's authority to take certain immediate steps, including notifying all contractors and grantees of their obligations to comply with existing economic sanctions imposed by the U.S. government in response to Russia's actions in Ukraine, as well as any sanctions imposed under state law.

This correspondence serves as a notice under the EO that as a contractor or grantee, compliance with the economic sanctions imposed in response to Russia's actions in Ukraine is required, including with respect to, but not limited to, the federal executive orders identified in the EO and the sanctions identified on the U.S. Department of the Treasury website (https://home.treasury.gov/policy-issues/financial-sanctions/sanctions-programs-and-country-information/ukraine-russia-related-sanctions). Failure to comply may result in the termination of contracts or grants, as applicable.

Please note that for any agreements or grants valued at $5 million or more, a separate notification will be sent outlining additional requirements specified under the EO.

Annly Roman
California State Library
900 N Street
Sacramento, CA 95814

Docusign Envelope ID: ECF8723C-0E6E-4102-9345-852950079640

ATTACHMENT 1

CALIFORNIA STATE LIBRARY

CA LIBRARY LITERACY AND ENGLISH ACQUISITION SERVICES
FINANCIAL CLAIM
1st PAYMENT

Grant Award #:	CLLS-25-11	**Date:**	9/29/2025
Invoice #:	CLLS-25-11-01	**PO #:**	8243
Payee Name:	Burbank Public Library (Legal name of authorized agency to receive, disburse and account for funds*)		
Complete Address:	110 N. Glenoaks Blvd., Burbank, CA 91502 Street Address, City, State, Zip Code (Warrant will be mailed to this address)		
Amount Claimed:	$35,613 (Payable Upon Execution of Agreement)	**Type of Payment:**	☒ PROGRESS
Grantee Name:	Burbank Public Library (Name on Award Letter and Agreement)		☐ FINAL ☐ IN FULL
Project Title:	California Library Literacy Services		☐ AUGMENT
	For Period From: upon execution to end of grant period		

In Process

CERTIFICATION

I hereby certify under penalty of perjury: that I am the duly authorized representative of the claimant herein; that this claim is in all respects true, correct and in accordance with law and the terms of the agreement; and that payment has not previously been received for the amount claimed herein.

By

(Signature of the Authorized Representative)

Eric Lashley
(Print Name)

Library Services Director
(Title)

*Legal payee name must match the payee's federal tax return. Warrant will be made payable to payee name. Payee discrepancies in name and/or address may cause delay in payment. If you need to change payee name and/or address, please contact Fiscal Services at stategrants.fiscal@library.ca.gov.

State of California, State Library Fiscal Office

ENY: 2025
PURCHASING AUTHORITY NUMBER: CSL-6120
COA: 5432000
FAIN: LS or N/A

ITEM NO: 6120-213-0001, Chapter 4, Statutes of 2025
REPORTING STRUCTURE: 61202000
PROGRAM #: 5312

By

(State Library Representative)

Date

Docusign Envelope ID: ECF8723C-0E6E-4102-9345-852950079640

Print Form Reset Form

PAYEE DATA RECORD

ATTACHMENT 1

(Required when receiving payment from the State of California in lieu of IRS W-9 or W-7)
STD 204 (Rev. 03/2021)

Section 1 – Payee Information

NAME (This is required. Do not leave this line blank. Must match the payee's federal tax return)

BUSINESS NAME, DBA NAME or DISREGARDED SINGLE MEMBER LLC NAME (If different from above)

MAILING ADDRESS (number, street, apt. or suite no.) (See instructions on Page 2)

CITY, STATE, ZIP CODE	E-MAIL ADDRESS

Section 2 – Entity Type

Check one (1) box only that matches the entity type of the Payee listed in Section 1 above. (See instructions on page 2)

- ☐ **SOLE PROPRIETOR / INDIVIDUAL**
- ☐ **SINGLE MEMBER LLC** *Disregarded Entity owned by an individual*
- ☐ **PARTNERSHIP**
- ☐ **ESTATE OR TRUST**

CORPORATION (see instructions on page 2)

- ☐ **MEDICAL** *(e.g., dentistry, chiropractic, etc.)*
- ☐ **LEGAL** *(e.g., attorney services)*
- ☐ **EXEMPT** *(e.g., nonprofit)*
- ☐ **ALL OTHERS**

Section 3 – Tax Identification Number

Enter your Tax Identification Number (TIN) in the appropriate box. The TIN must **match** the name given in Section 1 of this form. Do not provide more than one (1) TIN. The TIN is a 9-digit number. **Note:** Payment will not be processed without a TIN.

- For **Individuals**, enter SSN.
- If you are a **Resident Alien**, and you do not have and are not eligible to get an SSN, enter your ITIN.
- Grantor Trusts (such as a Revocable Living Trust while the grantors are alive) may not have a separate FEIN. Those trusts must enter the individual grantor's SSN.
- For **Sole Proprietor or Single Member LLC (disregarded entity), in which the sole member is an individual**, enter SSN (ITIN if applicable) or FEIN (FTB prefers SSN).
- For **Single Member LLC (disregarded entity), in which the sole member is a business entity**, enter the owner entity's FEIN. Do not use the disregarded entity's FEIN.
- For all other entities including LLC that is taxed as a corporation or partnership, estates/trusts (with FEINs), enter the entity's FEIN.

Social Security Number (SSN) or Individual Tax Identification Number (ITIN)

___ ___ ___ -___ ___ - ___ ___ ___ ___

OR

Federal Employer Identification Number (FEIN)

___ ___ - ___ ___ ___ ___ ___ ___ ___

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Section 4 – Payee Residency Status (See instructions)

☐ **CALIFORNIA RESIDENT** – Qualified to do business in California or maintains a permanent place of business in California.

☐ **CALIFORNIA NONRESIDENT** – Payments to nonresidents for services may be subject to state income tax withholding.

☐No services performed in California

☐Copy of Franchise Tax Board waiver of state withholding is attached.

Section 5 – Certification

I hereby certify under penalty of perjury that the information provided on this document is true and correct. Should my residency status change, I will promptly notify the state agency below.

NAME OF AUTHORIZED PAYEE REPRESENTATIVE	TITLE	E-MAIL ADDRESS

SIGNATURE	DATE	TELEPHONE *(include area code)*
Signed by: Eric Lashley 04B09E0B4B6416...		

Section 6 – Paying State Agency

Please return completed form to:

STATE AGENCY/DEPARTMENT OFFICE	UNIT/SECTION
Ca. State Library	Admin/Accounting

MAILING ADDRESS	FAX	TELEPHONE *(include area code)*
900 N Street		916-603-7157

CITY	STATE	ZIP CODE	E-MAIL ADDRESS
Sacramento	CA	95814	accounting@library.ca.gov

PAYEE DATA RECORD

ATTACHMENT 1

(Required when receiving payment from the State of California in lieu of IRS W-9 or W-7)
STD 204 (Rev. 03/2021)

GENERAL INSTRUCTIONS
Type or print the information on the Payee Data Record, STD 204 form. Sign, date, and return to the state agency/department office address shown in Section 6. Prompt return of this fully completed form will prevent delays when processing payments.

Information provided in this form will be used by California state agencies/departments to prepare Information Returns (Form1099).
NOTE: Completion of this form is optional for Government entities, i.e. federal, state, local, and special districts.

A completed Payee Data Record, STD 204 form, is required for all payees (non-governmental entities or individuals) entering into a transaction that may lead to a payment from the state. Each state agency requires a completed, signed, and dated STD 204 on file; therefore, it is possible for you to receive this form from multiple state agencies with which you do business.

Payees who do not wish to complete the STD 204 may elect not to do business with the state. If the payee does not complete the STD 204 and the required payee data is not otherwise provided, payment may be reduced for federal and state backup withholding. Amounts reported on Information Returns (Form 1099) are in accordance with the Internal Revenue Code (IRC) and the California Revenue and Taxation Code (R&TC).

Section 1 – Payee Information

Name – Enter the name that appears on the payee's federal tax return. The name provided shall be the tax liable party and is subject to IRS TIN matching (when applicable).

- Sole Proprietor/Individual/Revocable Trusts – enter the name shown on your federal tax return.
- Single Member Limited Liability Companies (LLCs) that is disregarded as an entity separate from its owner for federal tax purposes - enter the name of the individual or business entity that is tax liable for the business in section 1. Enter the DBA, LLC name, trade, or fictitious name under Business Name.
- Note: for the State of California tax purposes, a Single Member LLC is not disregarded from its owner, even if they may be disregarded at the Federal level.
- Partnerships, Estates/Trusts, or Corporations – enter the entity name as shown on the entity's federal tax return. The name provided in Section 1 must match to the TIN provided in section 3. Enter any DBA, trade, or fictitious business names under Business Name.

Business Name – Enter the business name, DBA name, trade or fictitious name, or disregarded LLC name.
Mailing Address – The mailing address is the address where the payee will receive information returns. Use form STD 205, Payee Data Record Supplement to provide a remittance address if different from the mailing address for information returns, or make subsequent changes to the remittance address.

Section 2 – Entity Type

In Process

If the Payee in Section 1 is a(n)…	THEN Select the Box for…
Individual ● Sole Proprietorship ● Grantor (Revocable Living) Trust disregarded for federal tax purposes	Sole Proprietor/Individual
Limited Liability Company (LLC) owned by an individual and is disregarded for federal tax purposes	Single Member LLC-owned by an individual
Partnerships ● Limited Liability Partnerships (LLP) ● and, LLC treated as a Partnership	Partnerships
Estate ● Trust (other than disregarded Grantor Trust)	Estate or Trust
Corporation that is medical in nature (e.g., medical and healthcare services, physician care, nursery care, dentistry, etc. ● LLC that is to be taxed like a Corporation and is medical in nature	Corporation-Medical
Corporation that is legal in nature (e.g., services of attorneys, arbitrators, notary publics involving legal or law related matters, etc.) ● LLC that is to be taxed like a Corporation and is legal in nature	Corporation-Legal
Corporation that qualifies for an Exempt status, including 501(c) 3 and domestic non-profit corporations.	Corporation-Exempt
Corporation that does not meet the qualifications of any of the other corporation types listed above ● LLC that is to be taxed as a Corporation and does not meet any of the other corporation types listed above	Corporation-All Other

Section 3 – Tax Identification Number

The State of California requires that all parties entering into business transactions that may lead to payment(s) from the state provide their Taxpayer Identification Number (TIN). The TIN is required by R&TC sections 18646 and 18661 to facilitate tax compliance enforcement activities and preparation of Form 1099 and other information returns as required by the IRC section 6109(a) and R&TC section 18662 and its regulations.

Section 4 – Payee Residency Status

Are you a California resident or nonresident?

- A corporation will be defined as a "resident" if it has a permanent place of business in California or is qualified through the Secretary of State to do business in California.
- A partnership is considered a resident partnership if it has a permanent place of business in California.
- An estate is a resident if the decedent was a California resident at time of death.
- A trust is a resident if at least one trustee is a California resident.
  - For individuals and sole proprietors, the term "resident" includes every individual who is in California for other than a temporary or transitory purpose and any individual domiciled in California who is absent for a temporary or transitory purpose. Generally, an individual who comes to California for a purpose that will extend over a long or indefinite period will be considered a resident. However, an individual who comes to perform a particular contract of short duration will be considered a nonresident.

For information on Nonresident Withholding, contact the Franchise Tax Board at the numbers listed below:
Withholding Services and Compliance Section: 1-888-792-4900 E-mail address: wscs.gen@ftb.ca.gov
For hearing impaired with TDD, call: 1-800-822-6268 Website: www.ftb.ca.gov

Section 5 – Certification

Provide the name, title, email address, signature, and telephone number of individual completing this form and date completed. In the event that a SSN or ITIN is provided, the individual identified as the tax liable party must certify the form. Note: the signee may differ from the tax liable party in this situation if the signee can provide a power of attorney documented for the individual.

Section 6 – Paying State Agency

This section must be completed by the state agency/department requesting the STD 204.

Privacy Statement

Section 7(b) of the Privacy Act of 1974 (Public Law 93-579) requires that any federal, state, or local governmental agency, which requests an individual to disclose their social security account number, shall inform that individual whether that disclosure is mandatory or voluntary, by which statutory or other authority such number is solicited, and what uses will be made of it. It is mandatory to furnish the information requested. Federal law requires that payment for which the requested information is not provided is subject to federal backup withholding and state law imposes noncompliance penalties of up to $20,000. You have the right to access records containing your personal information, such as your SSN. To exercise that right, please contact the business services unit or the accounts payable unit of the state agency(ies) with which you transact that business.

All questions should be referred to the requesting state agency listed on the bottom front of this form.

STAFF REPORT

LIBRARY SERVICES

DATE: January 13, 2026

TO: Justin Hess, City Manager

FROM: Eric Lashley, Library Services Director
By: Cindy Yee Akuin, Senior Administrative Analyst

SUBJECT: Acceptance of a Donation to the Library Services Department in the Amount of $50,000 from the Friends of the Burbank Public Library to Support Early Childhood Learning and Library of Things Collection and Authorization to Amend the Fiscal Year 2025-2026 Adopted Budget

RECOMMENDATION

Accept a donation from Friends of the Burbank Public Library in the amount of $50,000, authorize the Library Services Director or his or her designee to take all actions necessary to receive such funds, and amend the Fiscal Year (FY) 2025-26 Budget as specified to receive and appropriate these funds.

BACKGROUND

The Friends of the Burbank Public Library (the Friends) is a nonprofit organization established in 1980 for the purpose of providing supplementary funds to support programs and services at Burbank Public Library (Department) and to increase public awareness of the Library's services. The Friends have supported the Department's year-round programming activities as well as provided funding for many new projects and initiatives. The friends are governed by a Board of Directors (Board).

The Friends have been the recipient of two generous contributions to support Library programs. The donors and the Friends Board have designated the use of these funds as follows:

- $40,000 for early childhood learning
- $10,000 to initiate a "Library of Things" collection

DISCUSSION

Under both the Burbank Municipal Code § 2-4-110 and the City's Administrative Procedure VI-12, donations valued at $5,000 or more must be formally accepted by the City Council (Council) at a regularly scheduled meeting. This agenda item serves as that formal acceptance and authorizes City staff to receive such funds and amend the budget in accordance with Burbank Charter §1005.

Staff have evaluated community needs and have recommended the following allocation of funds to support programs desired by the public, enhance current offerings, and supplement resources in a fiscally responsible way:

Early Childhood Activities

AWE Early Literacy Stations ($27,000): AWE Learning stations are all in one computer workstations that provides over 250 educational titles for digital learning. The platform is designed for ages two to eight years old and focuses on early literacy skills development and school readiness. The Department would like to purchase six new workstations to replace old workstations that are now out of service contract. These have been in high demand at each library location.

Enhancing Children's Rooms at all Library Branches ($8,000): The purchase of new learning toys and manipulatives for the Children's Rooms at all three library branches will support learning, creativity, and emotional development. Library staff have researched and selected age-appropriate toys that focus on fine and gross motor development, problem-solving skills, and imaginative play. Including these in the Children's area will encourage family engagement and cooperative play amongst users.

1,000 Books Before Kindergarten Program ($5,000): Since launching in 2019, the Department's 1,000 Books Before Kindergarten program has encouraged parents and caregivers to build a strong foundation for language, literacy, and cognitive development during the critical early years of development. Research shows that sharing books, conversations, and songs with young children builds language skills, contributes to healthy development, facilitates important skills for school success, and helps foster a love for reading. The program continues to grow with approximately 150 new families participating each year. The Department would like to enhance this program through additional funds for marketing and incentives for participants who reach reading milestones.

Library of Things - Loanable Collection

Library of Things ($10,000): A Library of Things is a concept that has gained popularity amongst libraries across the country. A Library of Things collection can include tools, kitchen equipment, household items, games, technology, and other useful objects. The goal of a Library of Things collection is to make resources more accessible, reduce waste,

and encourage sharing amongst a community. This is an often-requested service as indicated in community surveys and comment cards. The User Experience Division has collected data regarding potential items, policies, and procedures. The Library would like to initiate a new collection with Library of Things for patrons with the generous funding source.

ENVIRONMENTAL REVIEW

This activity involves the receipt of a monetary donation that is not related to any specific project, and has no potential for resulting in either a direct physical change in the environment, or a reasonably foreseeable indirect physical change in the environment. As such, this is not a "project" subject to the requirements of the California Environmental Quality Act (CEQA) 14 Cal. Code Regs § 15378.

FISCAL IMPACT

Staff is requesting Council authority to accept the one-time donation of $50,000 from the Friends and amend the FY 2025-26 Adopted Budget by appropriating funds from revenue account number 001.LB000.45000.1024.00000 (General Fund, Library Services, Donations, Friends of the Library) to the following expenditure accounts as follows:

Amount	Account	Purpose
Early Childhood Learning Activities		
$27,000	001.LB01A.62170 (General Fund, Administration, Private Contractual Services)	AWE Early Literacy Stations
Note: Funds will be budgeted in the Internal Service Fund 537 (Computer Equipment Replacement Fund) for replacement of the workstations in future years.		
$8,000	001.LB01A.62300 (General Fund, Administration, Special Department Supplies)	Manipulatives/toys for Children's Area at all 3 library locations
$5,000	001.LB01A.62300 (General Fund, Administration, Special Department Supplies)	Supplies for 1000 Books Before Kindergarten Program
Enhancing Library Collection – Library of Things		
$10,000	001.LB02A.62425.1004 (General Fund, Public Services, Library Resource Materials, Loanable Collection)	Library Materials: Loanable Collection

CONCLUSION

Accepting the donation will allow the Department to enhance available services and resources to Library patrons. The donation augments the Department's ability be

responsive to community needs and enhance Library programs. Staff recommends that the Council accept the donation to the Department in the amount of $50,000 from the Friends and amend the FY 2025-2026 budget by appropriating funds.

ATTACHMENT

None.

STAFF REPORT

COMMUNITY DEVELOPMENT

DATE: January 13, 2026

TO: Justin Hess, City Manager

FROM: Patrick Prescott, Community Development Director
BY: David Kriske, Assistant Community Development Director

SUBJECT: Approval of Bikeway License Agreement with the Metropolitan Transportation Authority, Construction and Maintenance Agreement with Southern California Regional Rail Authority, and Use Agreement with Los Angeles County Flood Control District for the San Fernando Bikeway Project

RECOMMENDATION

Approve the following agreements related to permitting and construction of the San Fernando Bikeway Project, with reasonable changes in form and substance approved by the City Attorney's Office, and authorize the Community Development Director, as the City Manager's designee, to execute such Agreements and any necessary amendments thereto:

a. Bikeway License Agreement with the Metropolitan Transportation Authority
b. Construction and Maintenance Agreement with the Southern California Regional Rail Authority
c. Use Agreement with Los Angeles County Flood Control District

BACKGROUND

The San Fernando Bikeway Project (Project) is a 2.1-mile Class I bicycle path located along San Fernando Boulevard, Victory Place, and the Burbank Western Channel between the northern City Limits and the Downtown Burbank Metrolink Station. The Project would provide one of three completely separated, off-street bike paths planned as part of the Citywide Complete Our Streets Plan and Bicycle Master Plan. These bike paths serve as the backbone to the City's "8-to-80" fully protected bike network, where riders of all ages (from age 8 to 80) and abilities are able to travel with minimal conflicts

with vehicles. When complete, the Project will close a critical gap in the regional bikeway network by extending a 12-mile regional bike path from Sylmar, south through the cities of San Fernando and Los Angeles to Burbank. Further, the Project also completes the final gap of the related Chandler Bikeway Extension, which is also currently in the design phase. A map of the proposed Project alignment, along with other related facilities, is attached as Attachment 4.

In 2007, the City received a Metro Call for Projects grant which secured $6,172,836 in federal funds to construct the Project, along with a local match of $1,543,209 funded with Transportation Development Impact Fees. Staff conducted preliminary design of the project between 2010 and 2012, and then began final design documents in early 2014. A majority of the project corridor lies within the Metro/Metrolink railroad right of way along San Fernando Boulevard and Victory Place, where the bike path and related landscaping are planned to be constructed between the City street and the existing rail line. This area was part of the construction zone for Caltrans' Interstate 5 North High Occupancy Vehicle/ Empire Interchange project, and due to the delays caused by that project, design of the bikeway design was considerably delayed until 2021. In that intervening time, staff secured an extension of the grant funds from the Federal Highways Administration and Caltrans and removed a portion of the project alignment that was disturbed by the Interstate 5 project. In 2023, the City received $3,000,000 in additional state grant funding sponsored by then-Assembly Member Friedman to enhance the railroad right of way landscaping adjacent to the San Fernando Bikeway and remediate portions of the larger railroad right of way that was damaged by the Interstate 5 North HOV / Empire Interchange project. In 2025, staff finalized design plans for the bikeway project and the related landscaping project and is currently preparing the project for construction in 2026.

DISCUSSION

The San Fernando Bikeway takes advantage of transportation and flood control corridors owned by other governmental agencies to provide a dedicated, off-street alignment through the City that does not rely on City streets. As such, several agreements with these agencies are needed to allow the City to construct and operate the bikeway in these adjacent facilities. Similar agreements have been executed for other bikeways in the City, including the Chandler Bikeway and Burbank Channel Bikeway. Different agreements are needed depending on the ownership of the right of way.

Bikeway License Agreement with Metropolitan Transportation Authority (Metro)

Most of the project will be located on rail corridor property owned by Metro. A Bikeway License Agreement (Attachment 1) is required to allow the bikeway to be constructed and maintained by the City in Metro right of way. The major terms of the proposed Bikeway License Agreement include:

Bikeway License Agreement Terms	
Use Agreement Annual Fee	$0
Authorized Activities	City shall construct and maintain a bikeway and pedestrian walkway, including lighting, signage, striping, landscaping, grading, retaining wall, and fencing.
Project Costs	City bears all costs for the Project.
Maintenance	City shall maintain the project in a "first class condition" in order to keep the bikeway in good order and condition to Metro's satisfaction, including keeping bikeway and landscaping free of weeds, litter, graffiti, and all landscaping watered, fed, and pruned.
Term	Month-to-Month until cancelled by Metro.
Termination	Metro has the right to terminate the Agreement with 30 days' notice, based on its sole determination that the property is required for another transportation-related purpose. City may terminate the agreement with 30 days' notice.
Removal of Improvements	Upon termination of the Agreement, City is responsible for surrendering, relocating or removing the bikeway and restoring the property to a state and condition satisfactory to Metro.
Indemnification	City shall indemnify Metro for claims related to the CIty's acts or omissions in connection with, or the presence or performance of activities on the licensed property area, unless such claims are caused by Metro's negligence or willful misconduct.

<u>Construction and Maintenance Agreement with Southern California Regional Rail Authority (Metrolink)</u>

In addition to the Bikeway License Agreement (above), a Construction and Maintenance Agreement with Metrolink (Attachment 2) is necessary because the Metro property is also adjacent to active railroad tracks operated by Metrolink. The purpose of this agreement is to cover both construction activities that occur near the tracks as well as ongoing maintenance of the bikeway facility. The major terms of this agreement include:

Construction and Maintenance Agreement Terms	
Agreement One-time Fees (Estimated)	$277,200 for Metrolink construction management $250,800 for Railroad Flagging costs
Authorized Activites	City is authorized to construct the project in land that is used by Metrolink to operate its rail service, subject to all permitting conditions imposed by the Agreement and in accordance with the project plans as approved by Metrolink.

Project Costs	City to pay Metrolink for any project management or flagging costs required to construct the project.
Maintenance	Metrolink shall continue to maintain all railroad facilities adjacent to the project, and to maintain a new fencing for the bikeway located on the Hollywood Way railroad overpass.
Term	For all periods of time that the project improvements are present.
Termination	Both parties may mutually terminate the agreement. Metrolink may terminate if insufficient funding exists to complete its construction management or flagging requirements. Agreement automatically terminates if project improvements are removed.
Indemnification	Each party will indemnify the other for claims arising out of each party's own intentional, reckless, or negligent acts or omissions in connection with that party's work or obligations under the Agreement.

Use Agreement with Los Angeles County Flood Control District (District)

The southern portion of the project will be located on property owned by the District. A Use Agreement (Attachment 3) is required for this segment which will allow the City to build and operate the bikeway along the Burbank Western Flood Control Channel. This agreement is very similar to the one executed for the nearby Burbank Channel Bikeway. The major terms of the proposed Use Agreement include:

Use Agreement Terms	
Use Agreement Annual Fee	$0
Authorized Activities	City shall construct, operate, maintain, and use the Project improvements, but shall ensure the District's operation of the flood control channel is not affected. District maintains the right of access to the improvements and flood control channel.
Project Costs	City bears all costs for the Project.
Maintenance	City shall keep, inspect, and maintain area in a safe, clean, and orderly condition. City shall ensure graffiti is removed promptly, and will be responsible for encampment abatement as authorized by law. District reserves the right to temporarily restrict public access to the Project area for maintenance activities in and around the channel.
Term	50 years
Termination	District has the right to terminate with: 90 days' notice for new flood control project; 60 days' notice for breaches to the agreement or changes in state

	or federal laws that place additional regulatory burdens on District; and/or immediate notice for cases involving emergencies. City can terminate for any reason with 60 days' notice.
Removal of Improvements	Upon termination of the Use Agreement, City shall be responsible for removing the improvements and restoring the property, unless District allows improvements to remain.
Indemnification	Each party will indemnify the other for claims arising out of each party' s construction and operation of the improvements, unless the claim is due to the other party's willful misconduct or sole negligence.

Staff recommends the Council approve the proposed agreements relating to permitting and construction of the San Fernando Bikeway Project, subject to reasonable changes as may be negotiated in form or substance approved by the City Attorney's Office. These agreements are needed to permit the City to construct and maintain the bikeway in right of way owned by these other jurisdictions. Once approved, staff can proceed to seek approval from Caltrans to authorize grant funds for the construction phase of the project, which will allow the City to advertise the project for construction. Construction of the project is expected to begin in late 2026 and be completed by early 2028.

ENVIRONMENTAL REVIEW

The San Fernando Bikeway Project was found to be categorically exempt from the California Environmental Quality Act (CEQA) pursuant to CEQA Guidelines Section 15304 (Minor Alterations to Land) because the project involves the creation of bicycle lanes within existing rights-of-way. Notice of Exemption was posted by the Los Angeles Registrar-Recorder/County Clerk on January 22, 2014.

FISCAL IMPACT

The Use Agreement with the District and Bikeway License Agreement with Metro does not require that any fees be paid for use of the property; however, the City will assume maintenance obligations for the Project which are estimated to be about $120,000 annually, based on proportional and historic costs from the Burbank Channel Bikeway. Approving the Construction and Maintenance Agreement with Metrolink includes an obligation that the City will be required to reimburse Metrolink for any construction support costs needed to construct the bikeway, which are currently estimated to be $528,000. Most project construction costs will be offset by the $5.641 million grant funds allocated to construction, with the remaining local match funded with local Transportation Development Impact Fees. Funding to pay for these construction support costs is available in project account 127.CD33A.70002.0000.19056 (Public Improvements, Transportation, Street Improvements, San Fernando Bikeway).

CONCLUSION

The San Fernando Bikeway Project provides an important link in the buildout of the City's Bicycle Master Plan and Complete Streets Plan to create a backbone of fully protected, Class I separated bike paths. Approval of these agreements are needed to allow the project to be permitted and constructed in property owned by other public agencies.

ATTACHMENTS

Attachment 1 – Draft Bikeway License Agreement with Metropolitan Transportation Authority
Attachment 2 – Draft Construction and Maintenance Agreement with Southern California Regional Rail Authority
Attachment 3 – Draft Use Agreement with Los Angeles County Flood Control District
Attachment 4 – Rendering and Proposed Cross Section

File: RVAL….

BIKEWAY
LICENSE AGREEMENT

BETWEEN

LOS ANGELES COUNTY
METROPOLITAN TRANSPORTATION AUTHORITY

AND

CITY OF BURBANK
Bikeway License

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File: RVAL……

BIKEWAY LICENSE AGREEMENT

This LICENSE AGREEMENT ("Agreement") is made and entered into as of _____, by and between the **LOS ANGELES COUNTY METROPOLITAN TRANSPORTATION AUTHORITY**, a public agency existing under the authority of the laws of the State of California ("MTA" / "Metro"), and **CITY OF BURBANK,** a municipal corporation ("Licensee"), upon and in consideration of the agreements, covenants, terms and conditions below:

PART I - BASIC LICENSE PROVISIONS

1. Description of License Property:
The City of Burbank plans to construct a 2.1 mile-long Class-I bikeway in segments along the SCRRA/Metrolink Antelope Valley Line generally starting from the Burbank Airport North Metrolink Station to just north of the Downtown Burbank Metrolink Station. This License Agreement consists generally of two segments within the Metro right of way as follows:

Segment 1
Vacant Metro property approximately 35 feet wide (width varies) adjacent to San Fernado Boulevard and Victory Place along the SCRRA/Metrolink Antelope Valley Line starting at the Burbank Airport North Metrolink Station (including a portion of the bridge over Hollywood Way) and ending at the southern boundary of Empire Center (just north of the Burbank Animal Shelter).

Approximate Area: 324,130 Square Feet (7.4 Acres) +/-

Segment 2
Vacant Metro property approximately 25 feet wide (width varies) along the SCRRA/Metrolink Antelope Valley Line starting at North Varney Street at the terminus with the Metro right of way (and north of the Downtown Burbank Metrolink Station), and then south approximately 300 feet.

Approximate Area: 4,200 Square Feet (0.1 Acres) +/-

(§1.1)

2. Use of License Property:
Construction and maintenance of a bikeway and pedestrian walkway, including lighting, signage, striping, landscaping, grading, retaining wall, and fencing. (§1.1, §10)

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3. Commencement Date:
TBD (§1.2)

4. Term:
The term is month-to-month from the date hereof, until canceled by MTA as provided in Section 1.2 of the General License Provisions License on 30 days' notice. (§1.2)

5. License Fees: None (§2.1)

6. Insurance Amount: The provisions regarding the Scope, Limits and the like for insurance requirements are shown in Exhibit "B," of the General License Provisions. (§18)

7. Notices, demands, and communications shall be delivered to the MTA, as follows:

Los Angeles County Metropolitan Transportation Authority
One Gateway Plaza, 18th Floor
Los Angeles, CA 90012-2952
Attn: Craig Justesen, Deputy Executive Officer – Real Estate & Right of Way
justesenc@metro.net | (213) 922-7051
Contact: Aaron Demirci, Manager – Real Property Management
demircia@metro.net | (213) 922-2427 (§26.1)

8. Notices, demands, and communications shall be delivered to the Licensee, as follows:

City of Burbank
Attn: PUBLIC WORKS DIRECTOR
275 East Olive Avenue
Burbank, CA 91502
(818) 238-3915 (§26.1)

9. Facility (hereinafter referred to as "Bikeway"):

A bicycle path and pedestrian walkway, trash receptacles, appurtenant improvements, drainage facilities, irrigation system, landscaping materials, lighting, signage, striping, recycled water service, and fencing. (§1.1)

The License Agreement consists of the foregoing Basic License Provisions and the General License Provisions, set forth in Attachment II, which is incorporated into and made part of this Agreement.

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[This section intentionally left blank. Signature page follows.]

IN WITNESS WHEREOF, the parties have caused this Agreement to be executed by their duly authorized representatives as of the date first written above.

MTA:

LOS ANGELES COUNTY METROPOLITAN TRANSPORTATION AUTHORITY

By: _____
Name: Craig Justesen
Title: Deputy Executive Officer – Real Estate & Right of Way
Date: _____

APPROVED AS TO FORM:

By: _____
_____
County Counsel

Date: _____

Recommended for Approval:

By: _____
Name:
Title:

LICENSEE:

CITY OF BURBANK
a California municipal corporation

By: _____

Name: _____
Its: City Manager (or designee)

APPROVED AS TO FORM:
By: _____

_____
City Attorney

Date: _____

ATTEST
By: _____
Name: _____
City Clerk

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ATTACHMENT II

INDEX TO BIKEWAY LICENSE AGREEMENT - PART II

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"A" License Property
"B" Insurance Requirements
"C" Permitted Hazardous Materials
"D" Additional Provisions
"E" Track Allocation / Work Permit Process

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PART II - GENERAL LICENSE PROVISIONS

1. GRANT OF LICENSE/TERM

1.1 Grant of License. MTA hereby grants a non-exclusive license to Licensee in, on, over, under, across and along the real property of MTA in the location shown in the diagram attached hereto as Exhibit "A" and described in Item 1 of the Basic License Provisions (the "License Property"), for construction, installation, operation, alteration, maintenance, reconstruction and/or removal of the Bikeway described in Item 8 of the Basic License Provisions, and any usual, necessary and related appurtenances thereto (the "Bikeway"), for the purposes described in Item 2 of the Basic License Provisions, together with rights for access and entry onto the License Property as necessary or convenient for the use of the Bikeway. In connection with this grant of license, Licensee, its council members, officers, directors, affiliates, employees, agents, customers, visitors, invitees, licensees and contractors (collectively, "Licensee's Parties") subject to the provisions hereof, may have reasonable rights of entry and access onto adjoining real property of MTA if necessary for the construction, operation and maintenance of the Bikeway or the License Property, but only after Licensee has received the prior written approval of the MTA for such entry and access. Right of access onto adjoining real property of MTA does not extend to the public, which Licensee shall take all reasonable methods to exclude from such adjoining property of MTA. The License Property, adjoining real property of MTA and personal property of MTA located thereon shall hereinafter collectively be referred to as "MTA Property".

1.2 Term of Agreement. The term of this Agreement shall commence on the "Commencement Date" specified in Item 3 of the Basic License Provisions. This Agreement shall continue in full force and effect on a month-to-month basis until terminated by either party delivering thirty (30) days' prior written notice to the other party, provided Licensee returns the License Property in accordance with Section 15 of this Agreement. The decision by MTA to terminate this Agreement will be based upon its determination, in its sole, reasonable judgment, that it then may require possession of the License Property for other transportation-related purposes.

The term of this Agreement as provided above is referred to as the "Term".

1.3 Condition of Premises. Licensee acknowledges that it has inspected and accepts the License Property in its present condition as suitable for the use for which this Agreement is granted. Execution of this Agreement by Licensee shall be conclusive to establish that the License Property is in good and satisfactory condition as of the Commencement Date.

2. PAYMENTS

None.

3. TAXES

None.

4. DESIGN AND CONSTRUCTION

4.1 Submittal of Plans. Prior to commencement of any construction, reconstruction, installation, restoration, alteration, repair, replacement or removal (hereinafter, "Work") on the License Property, Licensee shall submit work plans, including, without limitation, the irrigation plans and the specific types of trees and landscape contemplated in the design, to MTA for review and approval. Licensee will consult with MTA during the design phase to ensure MTA's approval and to coordinate project concerns. Any such Work must be carried out pursuant to work plans approved in writing by MTA. If there are existing tenants on the License Property, Licensee will work with the tenants and, if at all possible, will prepare work plans compatible with the existing tenants.

4.2 Contents of Workplans. The MTA will approve only low maintenance trees and plants, including non-deciduous trees and shrubs which provide minimal root disruption to the surface and which require minimal trimming. No landscape materials will be planted in the proximity of any existing billboards which, even when fully mature, would obstruct any visibility of the billboard from adjacent vehicular roadways. Licensee will also indicate in the work plans that it had contacted Dig-Alert and considered any underground utilities in its design and construction plans.

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4.3 Performance of Work. Any Work performed or caused to be performed by Licensee on the Bikeway or the License Property shall be performed (a) at Licensee's sole cost and expense; (b) in accordance with any and all applicable laws, rules and regulations (including the MTA's rules and regulations), building codes and ordinances; and (c) in a manner which is (i) equal to or greater than the then applicable standards of the industry for such work, and (ii) satisfactory to MTA. In addition, Licensee shall provide MTA at least ten (10) calendar days' written notice prior to commencement of any Work on the License Property or the Bikeway, except in cases of emergency, in which event Licensee shall notify MTA's representative personally or by phone, as outlined in Section 11 hereof, prior to commencing any Work.

4.4 Prior Notification for Work and Request for Protective Services. Prior to commencing any Work which is conducted entirely within the License Property, Licensee shall notify MTA in writing, at least ten (10) business days in advance of the date Licensee would like to commence such Work. In such notice, Licensee shall specify: (i) the type of work to be performed and its location; (ii) the date(s) the work is scheduled to be performed, (iii) the name, contact person and telephone number of the contact person for each contractor or Licensee department planning to access the MTA Property to conduct the work.

4.5 Soil Handling Procedures. Only Clean Soil (defined below) may be brought upon, used and/or spread on the MTA Property by Licensee in conjunction with Licensee's construction or maintenance of the Bikeway. Any soil currently existing on the MTA Property may not be spread on the property unless and until it is characterized as Clean Soil to the reasonable satisfaction of MTA. The terms used in this Section shall have the following meanings:

(a) "Clean Soil": Soil that is free from Hazardous Materials.

(b) "Import Soil": Soil which did not originate from the MTA Property.

(c) "Hazardous Materials": As defined in Section 20 of this Agreement.

(d) "Soil": Soil, dirt, soil amendments, topsoil, soil conditioners, fertilizers, back fill mix and any other soil mixture.

Licensee shall not bring upon or use any Import Soil on MTA Property in conjunction with the Work provided under this Agreement, unless the following conditions have been met: (i) the Import Soil does not contain rubbish, debris, or rocks greater than six (6) inches in dimension; (ii) the Import Soil is Clean Soil; and (iii) prior to putting the Import Soil on the MTA Property, Licensee provides documentation to MTA's reasonable satisfaction that the requirements (i) and (ii) above have been met.

4.6 As-Built Drawings. Within ninety (90) days after the substantial completion of the construction and installation of the Bikeway, Licensee shall deliver to MTA, for MTA's review and approval, two (2) full sets of as-built drawings for the Bikeway (the "As-Built Drawings"), which shall be developed, altered and/or changed so as to meet the requirements of MTA. At a minimum, however, such As-Built Drawings shall: (i) be substantially of the form of the workplans which were approved in writing by MTA, (ii) include all changes to the workplans which were approved in writing by MTA; (iii) show all improvements and construction performed by Licensee on the License Property; (iv) clearly indicate and label the area of the License Property as of the date that construction and installation of the Bikeway was substantially complete; and (v) show, to scale, on all plan view and cross section drawings, the north and south boundaries of the License Property with respect to the north and south extent of the Bikeway. To the extent that the As-Built Drawings indicate or show that the Bikeway has not been constructed pursuant to the construction plans and specifications approved by MTA, Licensee shall, at the request of MTA, rebuild, reconstruct and/or reinstall the Bikeway, at Licensee's sole cost and expense, so that the Bikeway will be constructed, located and installed in accordance with the approved construction plans and specifications and the approved changes thereto. Failure to provide As-Built Drawings to the MTA as set forth herein shall be deemed a material breach of this Agreement.

5. CONTRACTORS; APPROVAL AND INSURANCE

5.1 Approval. Any contractors of Licensee (Licensees' Parties) performing Work on the Bikeway or the License Property shall first be approved in writing by MTA. MTA reserves the right, throughout the Term of this Agreement, to refuse entry to the License Property to any of Licensee's Parties, if MTA has cause to do so. Licensee agrees to refuse entry onto the License Property to any of Licensee's Parties rejected by MTA in accordance with the provisions of this Section.

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5.2 Insurance. Licensee shall cause any of Licensee's which (i) may be involved with such Work, or (ii) may, for any reason, need to enter onto the License Property, to obtain and maintain in full force and effect during the Term of this Agreement, or throughout the term of such Work (as applicable), insurance, as required by MTA, in the amounts and coverages specified on, and issued by insurance companies as described on, Exhibit "B". MTA reserves the right, throughout the Term of this Agreement, to review and change the amount and type of insurance coverage it requires in connection with this Agreement or the Work to be performed on the Bikeway or the License Property.

6. COMMUNITY CONCERNS

Licensee shall be responsible for addressing any community concerns and questions relating to the Bikeway, and any Work performed on License Property including, without limitation, termination of existing leases, ongoing maintenance of the License Property and the removal of the Bikeway at the termination of this Agreement, as provided in Section 15.

7. REIMBURSEMENT

Licensee agrees to reimburse MTA for all reasonable costs and expenses incurred by them in connection with any work on, or maintenance of, the License Property or the Bikeway, including, but not limited to, costs incurred by MTA in: (i) furnishing any materials or performing any labor, (ii) reviewing Licensee's construction plans and specifications, and/or any changes thereto, (iii) inspecting any work of Licensee or Licensee's Parties, (iv) furnishing of those watchmen, flagmen and inspectors as MTA deems necessary, and (v) furnishing other items or performing other acts as MTA in its sole discretion deems necessary to monitor or aid in compliance with this Agreement. Licensee shall reimburse MTA for any such cost or expense within 60 days upon receipt of a bill or an invoice therefor.

8. LIENS

Licensee will fully and promptly pay for all materials joined or affixed to the Bikeway or MTA Property, and fully and promptly pay all persons who perform labor upon said Bikeway or MTA Property. Licensee shall not suffer or permit to be filed or enforced against the MTA Property or the Bikeway, or any part thereof, any mechanics', materialmen's, contractors', or subcontractors' liens or stop notices arising from, or any claim for damage growing out of, any testing, investigation, maintenance or Work, or out of any other claim or demand of any kind. Licensee shall pay or cause to be paid all such liens, claims or demands, including sums due with respect to stop notices, together with attorney's fees incurred by MTA with respect thereto, within ten (10) business days after notice thereof and shall indemnify, hold harmless and defend MTA from all obligations and claims made against MTA for the above described work, including attorney's fees. Licensee shall furnish evidence of payment upon request of MTA. Licensee may contest any lien, claim or demand by furnishing a statutory lien bond or equivalent with respect to stop notices to MTA in compliance with applicable California law. If Licensee does not discharge any mechanic's lien or stop notice for works performed for Licensee, MTA shall have the right to discharge same (including by paying the claimant) and Licensee shall reimburse MTA for the cost of such discharge within ten (10) business days after billing. MTA reserves the right at any time to post and maintain on the MTA Property such notices as may be necessary to protect MTA against liability for all such liens and claims.

9. LANDSCAPING

MTA shall have the right to review and approve landscape plans prior to installation of the landscape materials, as outlined in Section 4, including any modifications made to the landscaping throughout the term of this License.

10. FENCING AND GATES. Not Applicable

11. MAINTENANCE AND REPAIR

11.1 General Maintenance Responsibilities. Licensee, at Licensee's sole expense, shall maintain the License Property and the Bikeway in a first-class condition during the Term of this Agreement and shall be responsible for all incremental costs related to development of the Bikeway, and maintenance of the License Property and the Bikeway as necessary to keep the License Property and the Bikeway in good order and condition, to MTA's satisfaction. Licensee's maintenance responsibilities shall include, but not be limited to, keeping the Bikeway and all other facilities and improvements of Licensee on the License Property weed, graffiti and litter-free to the satisfaction of MTA. In addition, Licensee shall ensure that (i) all landscaping which is a part of the Bikeway be adequately watered, fed and pruned, so as to

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be maintained in a healthy condition; (ii) any and all signs required by MTA as part of the Bikeway be maintained in a clean, readable condition, and (iii) all drainage facilities constructed to accommodate the Bikeway be maintained to allow for free flow of water. **Licensee's maintenance obligations are further described in Exhibit "D", attached hereto.**

11.2 Irrigation. Licensee shall pay for all costs to irrigate the Bikeway and the costs for associated utilities, including, without limitation, recycled and/or potable water.

11.3 Maintenance of Barrier Fencing. **Not Applicable**

11.4 Immediate Repair. If any portion of the MTA Property, including improvements or fixtures, suffers damage by reason of the access to or use of the License Property by Licensee or Licensee's Parties, including but not limited to damage arising from vandalism (including graffiti), accident, or damage arising from any tests or investigations conducted upon the License Property, Licensee shall, at its own cost and expense, repair all such damage and restore the MTA Property to as good a condition as before such cause of damage occurred. Repair of damage shall include, without limitation, regrading and resurfacing of any holes, ditches, indentations, mounds or other inclines created by any excavation by Licensee or Licensee's Parties. If Licensee fails to maintain the License Property to MTA's satisfaction, MTA may, but is not obligated to, maintain and clean up the License Property and Licensee shall immediately reimburse the applicable party for its costs.

11.5 Overhead and Underground Installations. License shall ensure that Licensee or Licensee's Parties protect from damage all underground and aboveground installations and improvements, including pipelines, fiber optic cables, overhead wire lines and billboards which are located on MTA Property and which may be impacted by construction, maintenance and/or use of the Bikeway. Licensee shall call Underground Service Alert (Dig-Alert) prior to any underground probe or excavation within the MTA Property. In addition, Licensee shall coordinate all work so as to not adversely hinder access to these installations and improvements by the owners.

11.6 Access for Normal Maintenance Work. Normal maintenance work which is conducted entirely within the License Property and the Barrier Fencing may be performed by Licensee or Licensee's parties without written notice to MTA, provided that Licensee and Licensee's Parties performing such maintenance work have previously received MTA's written approval to access the License Property for such purposes. Prior to commencing such normal maintenance work, however, the party performing such work is to provide MTA with at least forty-eight (48) hours' advance notice by phone, identifying the time, duration and location of said work.

11.7 Access for Emergency Work. In cases where Licensee reasonably determines that emergency work is necessary, Licensee shall use its best efforts to contact MTA's representative personally or by phone prior to commencing such work. During any emergency work, Licensee shall comply with all requests and requirements of MTA staff or contractors responding to the emergency.

Call for all emergencies:

(323) 563-5022
Rail Operations Control Center Floor Manager

Call for signal emergencies and grade crossing problems:

(323) 563-5095
Expo Line Control Rail Operations

12. USE

The License Property and the Bikeway shall be used only for the purposes specified in Item 2 of the Basic License Provisions and for such lawful purposes as may be directly incidental thereto. No change shall be made by Licensee in the use of the License Property or to the Bikeway without MTA's prior review and written approval. In no event can the License Property be used for park or recreational purposes.

13. ABANDONMENT

Should Licensee at anytime abandon the use of the Bikeway or the License Property, or any part thereof, or fail at any time for a continuous period of ninety (90) days to use the same for the purposes contemplated

herein, then this Agreement shall terminate to the extent of the portion so abandoned or discontinued, and in addition to any other rights or remedies, MTA shall immediately be entitled to exclusive possession and ownership of the portion so abandoned or discontinued, without the encumbrance of this Agreement.

14. BREACH

Should Licensee breach, or fail to keep, observe or perform any agreement, covenant, term or condition on its part herein contained, then, in addition to any other available rights and remedies, MTA at its option may:

(a) perform any necessary or appropriate corrective work at Licensee's expense, which Licensee agrees to pay to MTA upon demand, or

(b) with or without written notice or demand, immediately terminate this Agreement and at any time thereafter, recover possession of the License Property or any part thereof, and expel and remove therefrom Licensee and any other person occupying the License Property by lawful means, and again repossess and enjoy the License Property and the Bikeway, without prejudice to any of the remedies that MTA may have under this Agreement, at law or equity by reason of Licensee's default or of such termination.

15. SURRENDER

As a condition to termination of this Agreement for any reason or on the expiration of this Agreement, unless otherwise agreed to by MTA in writing to leave in place any part of the Bikeway, Licensee, at its own cost and expense, shall (i) relocate the landscaping and improvements, or remove the Bikeway, as determined by the MTA in its sole discretion; and (ii) restore the MTA Property to a state and condition satisfactory to MTA. Should Licensee fail to comply with the requirements of the preceding sentence, MTA may at its option perform the same at Licensee's expense, which costs Licensee agrees to pay to MTA on demand. Notwithstanding anything herein to the contrary, MTA may, in its sole discretion, request Licensee to leave all or a portion of the Bikeway in place on the License Property, in which case, it would elect to assume title and ownership of said Bikeway. No termination hereof shall release Licensee from any liability or obligation hereunder, resulting from any acts, omissions or events happening prior to the date the Bikeway is removed, and the MTA Property is restored.

16. INDEMNIFICATION

Licensee, on behalf of itself and its successors and assigns, agrees to indemnify, defend (by counsel satisfactory to MTA), and hold harmless MTA and its subsidiaries, officers, directors, employees, agents, invitees, licensees, successors and assigns (individually and collectively, "Indemnitees"), to the maximum extent allowed by law, from and against all loss, liability, claims, demands, suits, liens, claims of lien, damages, costs and expenses (including, without limitation, any fines, penalties, judgments, and litigation expenses), that are incurred by or asserted against Indemnitees arising out of or connected in any manner with (i) the acts or omissions to act of the Licensee, or its officers, directors, affiliates, Licensee's Parties or anyone employed by or for whose acts Licensee is liable (collectively, "Personnel") or invitees of Licensee, in connection with the MTA Property or arising from the presence upon or performance of activities by Licensee or its Personnel with on the MTA Property, (ii) bodily injury to or death of any person (excluding employees of Indemnitees) or damage to or loss of use of property resulting from such acts or omissions of Licensee or its Personnel, or (iii) non-performance or breach by Licensee or its Personnel of any term or condition of this Agreement.

The foregoing indemnity shall be effective regardless of any negligence (whether active, passive, derivative, joint, concurring or comparative) on the part of Indemnitees, unless caused solely by the gross negligence or willful misconduct of Indemnitees; shall survive termination of this Agreement, and is in addition to any other rights or remedies which Indemnitees may have under the law or under this Agreement. Upon request of MTA, Licensee shall provide insurance coverage, as provided in Section 18, for possible claims or losses covered by the indemnification and defense provisions of this Agreement.

17. ASSUMPTION OF RISK AND WAIVER

To the maximum extent allowed by law, Licensee assumes any and all risk of loss, damage or injury of any kind during the term of this license to the improvements which Licensee has constructed onto the MTA Property or any person on such property. Licensee's assumption of risk shall include, without limitation, loss or damage caused by: (i) defects in any structure or improvement on the MTA Property, (ii) accident or fire or other casualty on the Bikeway, (iii) and the operations of any construction, maintenance or repair company validly operating on the Bikeway, (iv) soil

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conditions on the Bikeway, or (v) any response by MTA, or any of the Indemnitees with respect to any event resulting from the foregoing Items (i) through (iv). The term "MTA" as used in this section shall include: (i) any transit or rail-related company validly operating upon or over MTA's tracks or other property, and (ii) any other persons or companies employed, retained or engaged by MTA. Licensee, on behalf of itself and its Personnel (as defined in Section 16), and to the extent permitted by law, its invitees, as a material part of the consideration for this Agreement, hereby waives all claims and demands against MTA for any such loss, damage or injury of Licensee and/or its Personnel.

A general release does not extend to claims which the creditor does not know or suspect to exist in his favor at the time of executing the release, which if known by him must have materially affected his settlement with the debtor.

The provisions of this section shall survive the termination of this Agreement.

18. INSURANCE

Licensee, at its sole cost and expense, shall obtain and maintain in full force and effect during the Term of this Agreement insurance as required by MTA in the amounts and coverages specified and issued by insurance companies as described on Exhibit "B". MTA reserve the right, throughout the Term of this Agreement, to review and upon giving 60 days' notice to Licensee, to change the amount and type of insurance coverage it requires in connection with this Agreement or any work to be performed on the License Property. Prior to (i) entering the License Property or (ii) performing any Work or maintenance on the License Property, Licensee shall furnish MTA with insurance endorsements or certificates evidencing the existence, amounts and coverages of the insurance required to be maintained hereunder. As a public entity, Licensee may satisfy this requirement through the use of commercial insurance, self insurance, risk pooling or risk retention, or any combination thereof at Licensee's option. MTA shall not be liable for the payment of any premiums or assessments for insurance required to be maintained by Licensee under this Agreement.

19. TESTS AND INSPECTIONS

MTA shall have the right at any time to inspect the License Property and the Bikeway so as to monitor compliance with this Agreement. If, in MTA's sole judgment, any installation on, or use or condition of the License Property may have an adverse effect on the MTA Property, adjacent property (whether or not owned by MTA) or MTA operations, MTA shall be permitted to conduct any tests or assessments, including but not limited to environmental assessments, of, on or about the License Property, as it determines to be necessary or useful to evaluate the condition of the License Property. Licensee shall cooperate with MTA in any tests or inspections deemed necessary by MTA. Licensee shall pay or reimburse MTA, as appropriate, for all reasonable costs and expenses incurred due to tests, inspections or any necessary corrective work and inspections thereafter.

20. HAZARDOUS/TOXIC MATERIALS USE AND INDEMNITY

Licensee shall operate and maintain the License Property in compliance with all, and shall not cause or permit the License Property to be in violation of any federal, state or local environmental, health and/or safety-related laws, regulations, standards, decisions of the courts, permits or permit conditions, currently existing or as amended or adopted in the future which are or become applicable to Licensee or the License Property ("Environmental Laws") while Licensee operates and maintains the property. Except for Hazardous Materials expressly approved by MTA in writing as shown on Exhibit “C”, Licensee shall not cause or permit, or allow any of Licensee's Parties to cause or permit, any Hazardous Materials to be brought upon, stored, used, generated, treated or disposed of on or about the MTA Property. Any Hazardous Materials on the site shall be stored, used, generated and disposed of in accordance with all applicable Environmental Laws. As used herein, "Hazardous Materials" means any chemical, substance or material which is now or becomes in the future listed, defined or regulated in any manner by any Environmental Law based upon, directly or indirectly, its properties or effects. Licensee will not be responsible for any condition existing prior to the commencement of this License.

Licensee shall indemnify, defend (by counsel acceptable to MTA) and hold harmless the Indemnities (as defined in Section 16) from and against all loss, liability, claim, damage, cost or expense (including without limitation, any fines, penalties, judgments, litigation expenses, attorneys' fees, and consulting, engineering, and construction fees and expenses) incurred by Indemnitees as a result of (a) Licensee's breach of any prohibition or provision of this section, or (b) any release of Hazardous Materials upon or from the Bikeway or the License Property or contamination of the MTA Property or adjacent property (i) which occurs due to the use and occupancy of the Bikeway or the MTA Property by Licensee or Licensee's Parties, or (ii) which is made worse due to the act or failure to act of Licensee or Licensee's Parties.

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The foregoing indemnity shall be effective except to the extent any liability is caused by the active negligence or willful misconduct of Licensee or unless Licensee is fully indemnified by any other lessee and/or licensee (unrelated to this License); shall survive termination of this License; and is in addition to any other rights or remedies that Licensee may have under the law or under this License.

In addition, in the event of any release on or contamination of the License Property by Licensee or Licensee's Parties, Licensee, at its sole expense, shall promptly take all actions necessary to clean up the affected property (including the MTA Property and all affected adjacent property -- whether or not owned by MTA) and to return the affected property to the condition existing prior to such release or contamination, to the satisfaction of MTA and any governmental authorities having jurisdiction thereover.

21. UNDERGROUND STORAGE TANKS

NEITHER LICENSEE NOR LICENSEE'S PARTIES SHALL INSTALL OR USE ANY UNDERGROUND STORAGE TANKS ON THE LICENSE PROPERTY UNLESS SPECIFICALLY APPROVED IN ADVANCE IN WRITING BY MTA, WHICH APPROVAL MAY BE WITHHELD IN MTA'S SOLE DISCRETION.

22. SUBORDINATE RIGHTS

This Agreement is subject and subordinate to the prior and continuing right and obligation of MTA, its successors and assigns, to use the MTA Property or any portion thereof in the exercise of its powers and in the performance of its duties, including those as a public transportation body. Accordingly, there is reserved and retained unto MTA, its successors, assigns and permittees, the right to construct, reconstruct, operate, maintain, use and/or relocate existing and future rail tracks, facilities and appurtenances and existing and future transportation, communication, and other facilities and appurtenances in, upon, over, under, across and along the MTA Property or any portion thereof, and in connection therewith the right to grant and convey to others, rights and interests to the MTA Property or any portion thereof. This Agreement is subject to all licenses, leases, easements, reservations, restrictions, conditions, covenants, encumbrances, liens, claims and other matters of title ("title exceptions") which may affect the Property now or hereafter, and this Agreement is executed and delivered by MTA without any warranty of title, express or implied, and the words "grant' or "convey' as used herein shall not be construed as a warranty of title or as a covenant against the existence of any such title exceptions.

In the event MTA is made aware of any intent by its permittees to perform any of the above-referenced activities, MTA agrees to request said permittees to promptly advise and fully inform Licensee with respect to said intentions.

Neither MTA, nor any Indemnitees, shall have any liability or obligation with respect to any acts or omissions of any of the beneficiaries of the above-referenced title exceptions. MTA, its successors, assigns and permittees shall, at all times, have the right to enter upon and use the License Property in common with Licensee, provided that such entry and use does not materially and adversely affect Licensee's long term use of said MTA Property.

The beneficiaries of the title exceptions and any other business operating on or possessing rights to use MTA Property, including the owners of any advertising signs located on said Property, are referred to herein as "Businesses".

Licensee agrees to pay any and all costs or expenses resulting from, or arising out of, construction of the Bikeway or related to Licensee's use and occupancy of the License Property, including all costs and expenses resulting from any Relocation Negotiations with any Business, the termination of such Business' right to use and occupy the MTA Property, and any relocation of any Business resulting therefrom.

23. COMPLIANCE WITH LAWS

Licensee shall comply with all applicable federal, state and local laws, regulations, rules and orders in its work on, or maintenance, inspection, testing or use of, the Bikeway and the MTA Property and shall furnish satisfactory evidence of such compliance promptly upon request of MTA. MTA may enter the License Property to inspect the Bikeway at any time, upon provision of reasonable notice of inspection to Licensee. Licensee shall obtain all required permits or licenses required by any governmental authority for its use of the License Property and the Bikeway, at its sole cost and expense.

24. CONDEMNATION

In the event all or any portion of the License Property shall be taken or condemned for another public use (including conveyance by deed in lieu of or in settlement of condemnation proceedings), Licensee assigns to MTA all compensation (if any) arising out of such taking or condemnation awarded to Licensee.

25. MARKERS

Intentionally omitted.

26. GENERAL PROVISIONS

26.1 Notices. All notices and demands which either party is required to or desires to give to the other shall be made in writing by personal delivery, by express courier service or by certified mail postage prepaid, and addressed to such party at its address set forth in the Basic License Provisions. Either party may change its address for the receipt of notice by giving written notice thereof to the other party in the manner herein provided. Notices shall be effective only upon receipt by the party to whom notice or demand is given.

26.2 Non exclusive License. The license granted herein is not exclusive and MTA specifically reserves the right to grant other licenses within the License Property.

26.3 Governing Law. This Agreement shall be governed by the laws of the State of California.

26.4 Severability. If any term, covenant, condition or provision of this Agreement, or the application thereof to any person or circumstance, shall to any extent be held by a court of competent jurisdiction to be invalid, void or unenforceable, the remainder of the terms, covenants, conditions, or provisions of this Agreement, or the application thereof to any person or circumstance, shall remain in full force and effect and shall in no way be affected, impaired or invalidated thereby.

26.5 Interest on Past-due Obligations. **Not Applicable**

26.6 Captions. The Captions included in this Agreement are for convenience only and in no way define, limit, or otherwise describe the scope or intent of this Agreement or any provision hereof, or in any way affect the interpretation of this Agreement.

26.7 Survival of Obligations. All obligations of Licensee hereunder not fully performed as of the expiration or earlier termination of the Term of this Agreement shall survive the expiration or earlier termination of this Agreement, including without limitation, all obligations concerning the condition of the MTA Property and the Bikeway.

26.8 Waiver of Covenants or Conditions. The waiver by one party of the performance of any covenant or condition under this Agreement shall not invalidate this Agreement nor shall it be considered a waiver by it of any other covenant or condition under this Agreement.

26.9 Amendment. This Agreement may be amended at any time by the written agreement of MTA and Licensee. All amendments, changes, revisions, and discharges of this Agreement in whole or in part, and from time to time, shall be binding upon the parties despite any lack of legal consideration, so long as the same shall be in writing and executed by the parties hereto.

26.10 Assignment. This Agreement and the license granted herein are personal to the Licensee. Licensee shall not assign or transfer (whether voluntary or involuntary) this Agreement in whole or in part, or permit any other person or entity to use the rights or privileges hereby conveyed, without the prior written consent of MTA, which may be withheld in MTA's sole and absolute discretion, and any attempted act in violation of the foregoing shall be void and without effect and give MTA the right to immediately terminate this Agreement.

26.11 Attorneys' Fees. A

26.12 Nondiscrimination. Licensee certifies and agrees that all persons employed thereby and/or the affiliates, subsidiaries, or holding companies thereof and any contractors retained thereby with respect to the

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License Property are and shall be treated equally without regard to or because of race, religion, ancestry, national origin, or sex, and in compliance with all federal and state laws prohibiting discrimination in employment, including but not limited to the Civil Rights Act of 1964; the Unruh Civil Rights Act; the Cartwright Act; and the California Fair Employment Practices Act.

26.13 Further Acts. Licensee agrees to perform any further acts and to execute and deliver in recordable form any documents which may be reasonably necessary to carry out the provisions of this Agreement, including, at MTA's sole discretion, the relocation of the Bikeway and the license granted hereby.

26.14 Relocation. Licensee hereby expressly recognizes and agrees that the Premises are subject to public projects and programs which may be implemented by MTA or other public agencies, and that Licensee's use of the Premises under this License is an interim use. Accordingly, Licensee further expressly acknowledges and agrees that in the event MTA terminates this License and requires Licensee to vacate the Premises for such a project or program, Licensee is not entitled to receive any relocation assistance, moving expenses, goodwill or other payments under the Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970, as amended, 42 U.S.C. §4601 et seq. and/or the California Relocation Assistance Law, as amended, California Government Code §7260 et seq, as a result of such termination and vacation of the Premises.

26.15 Time of Essence. Time is of the essence.

26.16 No Recording. Licensee shall not record or permit to be recorded in the official records of the county where the License Property is located any memorandum of this Agreement or any other document giving notice of the existence of this Agreement or the license granted hereby.

26.17 Revocable License. Licensee agrees that notwithstanding the improvements made by Licensee to the License Property or other sums expended by Licensee in furtherance of this Agreement, the license granted herein is revocable by MTA in accordance with the terms of this Agreement.

26.18 Entire Agreement; Amendments. This Agreement and the Exhibits hereto constitute the entire agreement between the Parties with respect to the subject matter hereof and supersede all prior verbal or written agreements and understandings between the Parties with respect to the items set forth herein. This Agreement may be amended at any time by the written agreement of MTA and Licensee. All amendments, changes, revisions, and discharges of this Agreement in whole or in part, and from time to time, shall be binding upon the parties despite any lack of legal consideration, so long as the same shall be in writing and executed by the parties hereto.

26.19 Additional Provisions. Those additional provisions set forth in Exhibit "D", if any, are hereby incorporated by this reference as if fully set forth herein.

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Exhibit "A"

License Property

Exhibit "B"

Insurance Requirements

Licensee shall provide evidence of self-insurance.

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Exhibit "C"

Permitted Hazardous Materials

No hazardous materials are permitted to be used or stored on Premises.

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Exhibit "D"

Additional Provisions

26.20 Additional Maintenance Provisions. Licensee shall provide labor, equipment, tools, and materials necessary to fully maintain the Bikeway and its landscaping. Maintenance tasks that Licensee will be responsible for shall include, but not be limited to:

(a) Weed abatement, which will be performed on no less than a monthly basis.

(b) Removal and disposal of refuse and debris, including broken concrete and asphalt, construction debris, scrap metal, broken glass, paper trash, furniture, appliances, automobile parts, shopping carts, tires, bicycles, dead vegetation, and other materials illegally dumped on the Bikeway. Debris shall be removed monthly and/or upon request.

(c) Removal of homeless persons, and disposal of encampments and related trash and debris that are located within the License Property.

(d) Landscape Maintenance:

- Provide adequate watering for the planted trees, shrubbery and ground cover to keep plantings in a healthy condition.

- Pruning of trees. During the first five years of establishment, trees shall receive at least annual pruning. All cuttings shall be disposed of off-site, the same day.

- Planting design and subsequent trimming plan shall incorporate compliance with existing regulations related to visibility and clearance for vehicles and pedestrians (including bus stop clearance requirements) and to maintain adequate visibility to existing advertising billboards.

- Tree trimming at bus stops shall meet requirements that no part of any tree shall extend beyond the curb line for the entire length of the red curb and that at the curb line, no part of any tree shall be lower than 13 feet above the street level.

- Maintenance levels shall be sufficient to not pose a fire hazard to all MTA buildings and structures, including poles and wirelines.

- Respond to emergency situations, including trimming for public safety and visibility of traffic devices, signs, etc.

- To facilitate transit operations, the landscaping shall also be maintained so as to not:
  (i) obstruct transit signs and signals,
  (ii) interfere with railroad employees performing their duties on the MTA Property,
  (iii) prevent the proper functioning of signal and communication lines, or
  (iv) prevent transit employees from their normal duties.

- Fencing and landscaping associated with the Bikeway lying within one hundred and fifty (150) feet of the centerline of any at-grade road crossing of MTA Property shall meet the following minimum requirements:
  (i) landscaping shall be maintained to a height of not more than three (3) feet above surrounding ground level;
  (ii) fencing shall be maintained to a height of not more than four (4) feet above surrounding ground level.

(d) Investigate and resolve maintenance requests as quickly as possible consistent with staff and equipment availability and City policy.

(e) Post MTA-approved signs regarding the Bikeway project and/or ownership of the Right of

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Way. Maintain and replace signs as necessary.

(f) Remove graffiti from signs, posts, and all hard structures appurtenant to the Bikeway and its landscaping on a weekly basis. Licensee shall not be responsible for maintenance of any erected billboards or appurtenances thereto.

In event the Bikeway and MTA Property is not maintained as herein provided, to MTA's satisfaction, MTA may perform, at Licensee's expense, any necessary work including, but not limited to, tree and other landscape trimming and fence replacement, and Licensee agrees to reimburse MTA for all incurred costs.

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Exhibit "E"

Metro

Rail Operations Track Allocation Procedure

[Refer to the most up-to-date version from the Metro website, @ www.metro.net]

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CONSTRUCTION AND MAINTENANCE AGREEMENT 00-000000

for

SAN FERNANDO BIKEWAY PROJECT

between

SOUTHERN CALIFORNIA REGIONAL RAIL AUTHORITY

and

CITY OF BURBANK, CALIFORNIA

COVERING THE CONSTRUCTION OF A 1.9 -MILE-LONG CLASS-I BIKEWAY AND LANDSCAPING

at

VALLEY SUBDIVISION
SCRRA MP 11.70 TO 13.60 | MP 10.80 TO 10.95

in

CITY OF BURBANK,
LOS ANGELES COUNTY, CALIFORNIA

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CONSTRUCTION AND MAINTENANCE AGREEMENT
for
SAN FERNANDO BIKEWAY PROJECT
VALLEY SUBDIVISION, BURBANK, CA | MP 11.70 TO 13.60 | MP 10.80 TO 10.95

This Construction and Maintenance Agreement ("AGREEMENT") is made and entered into as of the ____ day of _____, 20____, ("Effective Date") by and between the Southern California Regional Rail Authority, a joint powers Authority existing under the laws of the State of California (hereinafter referred to as "SCRRA"), to be addressed at 900 Wilshire Blvd., Suite 1500, Los Angeles, California 90017, and the City of Burbank, a charter City and municipal corporation organized and existing under the constitution, laws of the State of California, and its Charter (hereinafter referred to as the "City"), to be addressed at the City of Burbank, 150 North Third Street, Burbank, California 91510. Herein, SCRRA and the City may be individually referred to as the "Party" and collectively referred to as the "Parties."

RECITALS

WHEREAS SCRRA is a five-county joint powers authority, created pursuant to California Public Utilities Code Section 130255 and California Government Code Section 6500 et seq., to build, maintain, administer, and operate the "METROLINK" commuter train system on property owned by the member agencies and through other shared use and joint operation agreements. The five-county member agencies are comprised of the following: Los Angeles County Metropolitan Transportation Authority ("LACMTA"), Ventura County Transportation Commission ("VCTC"), Orange County Transportation Authority ("OCTA"), San Bernardino County Transportation Authority ("SBCTA"), and Riverside County Transportation Commission ("RCTC").

WHEREAS SCRRA controls, administers, operates, and maintains the railroad track, structures, signals, communication systems, and appurtenances on the rail line known as the Valley Subdivision in the area substantially adjacent to San Fernando Road between Branford Street and Burbank North Station / Cohasset Street. SCRRA and the "Operating Railroads" [as used herein "Operating Railroads" means any passenger or freight-related railroad company(s) operating on SCRRA track(s), including the National Railroad Passenger Corporation (AMTRAK) and the Union Pacific Railroad Company (UPRR)] operate trains and rail equipment through these crossings on right-of-way (ROW) owned by MTA, in accordance with the Shared Use Agreement dated April 18, 1991, and December 16, 1992, and the Agreement between SCRRA, its Member Agencies, and the National Railroad Passenger Corporation (AMTRAK) and known as the "Intercity Agreement".

WHEREAS SCRRA controls, administers, operates, and maintains the railroad tracks, structures, signals, communications, Positive Train Control ("PTC") systems, and associated appurtenances

on the rail line known as the Valley Subdivision, running near and alongside the San Fernando Bikeway Project locations, from Mile Post (MP) 10.80 to 10.95 and MP 11.70 to 13.60 within the City of Burbank.

WHEREAS the City is a charter city and municipal corporation organized and existing under the Constitution and laws of the State of California; located in the eastern part of the San Fernando Valley, in Los Angeles County.

WHEREAS the City desires to construct, maintain, and operate the Class I bikeway that will be constructed along San Fernando Boulevard, Victory Place, and the Burbank Western Channel between Cohassett Street and the downtown Metrolink station; hereinafter referred to as the "Project" as described in **Exhibit B-1**, attached hereto and made a part hereof as if incorporated herein.

WHEREAS SCRRA and the City believe that the construction of the Project will serve the critical purposes of increasing passenger rail transportation within Southern California, including interconnectivity between systems, and promoting the region's mobility, safety, and air quality objectives.

WHEREAS SCRRA does not receive any funding through its budget process to support third-party Projects such as this one. SCRRA is required to enter into agreements, service contracts, and memorandums of understanding and obtain deposits to cover the expenses of its staff, consultants, and contractors in support of third-party Projects.

WHEREAS the City is to provide third-party Project Management and Construction Management services for the duration of the Project.

WHEREAS SCRRA is to provide support services required for the construction and oversight of the Project to ensure compliance with SCRRA engineering standards, policies, and procedures. This includes Agency support such as, but is not limited to, rail operational support, Project management and construction management oversight, flagging, rail safety training, and field support, in addition to the design and relocation of the SCRRA underground communication and signal fiber optic systems in conflict with the new construction.

– END OF RECITALS –

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Now, therefore, in consideration of the foregoing recitals and mutual understandings herein, SCRRA and the City are entering into this Agreement to cover the funding, construction, and maintenance of the Project as described above and as contained in all the Exhibits attached hereto and made a part of this Agreement. Parties agree as follows:

AGREEMENT

ARTICLE 1.0 LIST OF EXHIBITS

The exhibits below are attached to and make part of this Agreement set forth in their entirety:

Exhibit A	SCRRA Standard Terms and Conditions
Exhibit B-1	Detailed Description of the Project
Exhibit B-2	Railroad Location Print
Exhibit B-3	Index of Project Plans
Exhibit B-4	Index of Project Specifications
Exhibit B-5	SCRRA Approval of Plans and Related Documents
Exhibit B-6	List of Contractor Submittals Requiring SCRRA Review
Exhibit C-1	City of Burbank Scope of Work ("City Work")
Exhibit C-2	SCRRA Scope of Work and Estimates ("Railroad Work")
Exhibit D-1	SCRRA Form 37, Rules and Requirements for Construction on SCRRA Property and List of Required Submittals
Exhibit D-2	SCRRA Form 6, Temporary Right of Entry Agreement, SCRRA Insurance Requirements and Access Control Management Plan
Exhibit E	Funding Schedule
Exhibit F	Other Statutory Authority Approvals CPUC GO-88
Exhibit G-1	Coordination Requirements and Responsibilities for PTC System Modifications (NOT USED)
Exhibit H-2	SCRRA Annual Absolute Work Window (AWW) Calendar 2025/2026/2027

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ARTICLE 2.0 DESCRIPTION OF PROJECT

2.1 The San Fernando Bikeway consists of 2.1 miles of bikeway, landscaping, and irrigation that will be constructed in segments from the Burbank Airport North Metrolink Station to the Downtown Burbank Metrolink Station. The portion of the San Fernando Bikeway to be constructed within LACMTA consists of approximately 1.9 miles and is defined as the Project.

Burbank Animal Shelter to Burbank Airport North Metrolink Station

The Project includes the construction of an asphalt paved Class I bikeway, landscaping, and irrigation parallel to SCRRA tracks on the Valley Subdivision from Empire Avenue to North Hollywood Way., The SCRRA tracks are above the bikeway and separated by an MSE retaining wall, starting at Empire Avenue for approximately 1 mile. The SCRRA track is level with a standard SCRRA fence separating the track from the bikeway for the remaining 0.5 miles to North Hollywood Way. The bikeway alignment to the Burbank Airport North Metrolink Station curves towards the track and runs over the shared bridge with Metrolink connecting to the station – for detailed plans, reference **Exhibit B-3** *Index of Project Plans*. In addition, 0.3 miles of only landscaping and irrigation will be constructed from the Burbank Animal Shelter to Empire Avenue.

Magnolia Boulevard to Downtown Burbank Metrolink Station

The portion of the San Fernando Bikeway from Magnolia Boulevard to the Downtown Burbank Metrolink Station is approximately 0.1 miles.

ARTICLE 3.0 PLANS AND SPECIFICATIONS

3.1 The City shall comply with all SCRRA terms and conditions that are described in **Exhibits D-1** *SCRRA Form 37, Rules and Requirements for Construction on SCRRA Property and List of Required Submittals* and **Exhibit D-2** *SCRRA Form 6, Temporary Right of Entry Agreement, SCRRA Insurance Requirements and Access Control Management Plan*; in addition to other special guidelines that SCRRA may provide to the City for this Project for any work performed by the City or any Contractor(s) and Consultant(s) to the City.

3.2 The City has prepared the Plans, Specifications, and Estimates (PS&E) for the design of the Class 1 Bikeway corridor and associated infrastructure in connection with the Project, which is more fully described in **Exhibit C-1** *City of Burbank Scope of Work ("City Work").*

3.3 All SCRRA standards, design criteria, and design procedures and guidelines current at the time of the final completion of the design PS&E shall be valid through construction duration, and the City shall ensure that its Contractors and Consultants comply with all

said documentation at all times. Any additional work to the final design PS&E documents shall comply with the SCRRA standards, design, and design procedures and guidelines current at the time of execution of the additional work.

3.4 SCRRA has reviewed the PS&E for the City Work to ensure general conformance with SCRRA standards and requirements. No changes in the final design PS&E documents of the City Work may be made unless SCRRA has reviewed and approved the proposed changes in writing. Approval by SCRRA shall mean only that the PS&E documents meet the standards of SCRRA, and such approval by SCRRA shall not be deemed to mean that the PS&E documents or construction is structurally sound and appropriate or that the PS&E meet applicable regulations, laws, statutes, local ordinances, building codes, or any combination thereof.

3.5 Upon completion of the construction of the Project, the City at its sole cost and expense, shall furnish to SCRRA a USB Flash Drive or send an email link containing all of the construction and contract documents in portable document format (PDF) including but not limited to plans depicting the as-constructed (as-built) condition of the Project and associated documents; include drawings for SCRRA owned or maintained facilities electronically in an editable AutoCAD format.

ARTICLE 4.0 SCRRA REQUIREMENTS

4.1 The City, at its sole cost and expense, shall comply and ensure that its employee(s), consultant(s), and contractor(s) comply, at all times when on or adjacent to the railroad ROW, with the rules and regulations, as contained in the current editions of the following documents, which are otherwise known as "References," as incorporated in this document as if they were set to full in this paragraph, and incorporated in this Agreement by reference. These documents are described and can be accessed through SCRRA's website, www.metrolinktrains.com, as the following:

- General Safety Regulations for Third Party Construction and Maintenance Activity on SCRRA Member Agency Property
- Applicable SCRRA Engineering Standards
- SCRRA Right of Way Encroachment Application
- SCRRA Right of Way Encroachment Process
- SCRRA Form 6 Temporary Right of Entry Agreement
- SCRRA Form 37 Rules and Requirements for Construction on SCRRA Right of Way
- Standard Terms and Conditions – as set forth in this Agreement – **Exhibit A**

4.2 This Agreement is not in lieu of the SCRRA's Permitting and Right-of-Entry process. The City and its consultants and contractors are required at all times to follow all SCRRA Form 6 and 37 requirements for any persons, work, or equipment upon the railroad ROW, and other applicable guidelines and directives, as found at: https://metrolinktrains.com/about/agency/right-of-way/

Applicants must submit and execute SCRRA's Form 6 and obtain formal SCRRA approval prior to entering or beginning work on railroad ROW and before SCRRA support services will be scheduled or provided, including Railroad Protection, SCRRA Cable and Signal Marking, and SCRRA Safety. Form 6 shall be submitted to: RightofEntry@scrra.net

4.3 The City and all employees, consultants, and contractors employed by the City shall ensure compliance with the terms and conditions of the Agreement for work **specified** in this Article. SCRRA requires all City employee(s), consultant(s), and contractor(s) working on the Project to attend the SCRRA Safety Training for Roadway Worker Protection (RWP) as a mandatory prerequisite to enter the railroad ROW or perform any work outside the railroad ROW with potential to affect rail operations and comply with the SCRRA Safety Rules while on railroad property.

4.4 The City shall ensure that its employees, Consultants, and Contractors coordinate and comply with Roadway Worker in Charge (RWIC) directions at all times, standing down and securing any equipment as directed while a train passes by.

4.5 SCRRA representatives may make inspections and conduct tests to judge the effectiveness of the safety training, and compliance with SCRRA requirements, in accordance with SCRRA's Efficiency Testing Program, in compliance with 49 CFR 214 – Railroad Workplace Safety Regulations and SCRRA Third Party Work Rules. The employee(s), consultant(s), and contractor(s) shall cooperate with SCRRA, Federal, and State representatives at all times. Disregarding, or failure to comply with, the requirements of 49 CFR 214 – Railroad Workplace Safety regulations, or SCRRA third-party safety requirements, may result in the removal of an offending individual(s) from the railroad ROW. Egregious or repeated disregard for any safety rule or requirement may result in the termination of the ROW Agreement in **Exhibit D-2** *SCRRA Form 6, Temporary Right of Entry Agreement, SCRRA Insurance Requirements and Access Control Management Plan*.

4.6 The City will cause its Prime Contractor to be responsible for contracting directly with a Flagging Services Provider contracted to SCRRA for the provision of flagging and training services. On receipt of an executed Temporary Right of Entry Agreement, City's Prime Contractor shall provide a copy of the Agreement and SCRRA project number directly to SCRRA's Flagging Services Provider as specified in the Agreement, contract directly with the Flagging Services Provider, and pay directly to the Flagging Services Provider, upon

receipt of invoice, all costs associated with provision of flagging and training services. Services will not be provided prior to provision of an executed Temporary Right of Entry Agreement. City acknowledges that the SCRRA estimate for Flagging and Training services contained in Exhibit D-2 is solely for City's information and that SCRRA's Flagging Services provider shall bill City's contractor on an actual cost basis. City further acknowledges that the contract between City's Prime Contractor and SCRRA's Flagging Services Provider is for the provision and payment of Flagging and Training services only, and that all other terms, responsibilities, and statutory obligations of SCRRA's Flagging Services Provider to SCRRA and legislative authorities, through direct contract to SCRRA for provision of railroad protection services, remain in force for the duration of the said contract. City will further enforce within its contract with its Prime Contractor, all obligations of SCRRA's Flagging Services Provider to SCRRA under the provision of railroad protection services Contract, and the responsibility for payment by the Prime Contractor directly to the Flagging and Training Services Provider, for said services furnished.

The City shall notify SCRRA's Railroad Protective Services Contractor a minimum of three (3) weeks in advance of the daily flagging requirements for each week. Each Roadway Worker in Charge (RWIC) shift shall consist of 8 hours of support with a period of up to one hour at either end of the shift solely for the purpose of establishing or taking down protection as required. RWIC support shall be required at all times for any work within the railroad ROW or with the potential to foul the railroad.

4.7 The City's Contractor is responsible for the location and protection of any and all surface, sub-surface, and overhead utilities and structures. Approval of application by SCRRA does not constitute a representation as to the accuracy of completeness of location or the existence or non-existence of any utilities or structures within the limits of this Project.

SCRRA is not a member of Underground Service Alert (DIGALERT). Before proceeding with any excavating within the SCRRA ROW, the Applicant must determine whether any underground pipelines, electric wires, or cables, including signal and fiber optic cable systems, are present and located within the Project work area by formally requesting the SCRRA cable marking services, at the City's sole cost and expense, a minimum of 15 days prior to proposed work, via SCRRA's designated email address: rightofentry@scrra.net to ensure cables and conduits have been marked, no work may proceed until a SCRRA cable marking reference number has been provided. The relevant Contractor shall pot-hole to confirm the location, alignment, and depth of all services within the footprint of any proposed excavations and protect services in place, to SCRRA agreement, prior to commencing any excavation.

4.8 The City shall provide a part-time Resident Engineer/Project Manager (RE/PM) to perform site visits regularly during construction. The RE/PM shall have experience similar to the field of the scope of the Project, on active Commuter or Class I Railroad construction Projects. The RE/PM must be an Engineer licensed in the State of California and must have

the authority to provide direction to the Contractor(s) employed by the City and to commit the City within a reasonable scope of authority. It is expected that the RE/PM will:

- Coordinate with SCRRA's Project Manager, Staff, Contractors and Consultants.
- Ensure Contractor's compliance with SCRRA Safety Rules.
- Support the SCRRA Project Manager in ensuring appropriate permits and Site-Specific Work Plans are in place and approved before advancing construction activities.
- Stop any work whenever necessary to protect Life, Safety, and SCRRA property.
- Be familiar with SCRRA Engineering Standards, Specifications, Rules, and Requirements for Construction on SCRRA ROW.
- Reject materials and workmanship that do not conform to SCRRA Engineering Standards and Specifications.
- Direct unacceptable work to be removed and replaced with acceptable work.
- Communicate and coordinate with the contractor and RWIC or flagging manager for scheduling flagging protection and Form B protection.
- Have a basic understanding of SCRRA Operations. This includes Absolute Work Windows, Form B, Track & Time and potential impact from the construction to the train operations.
- Communicate and coordinate with the relevant Contractor(s) and SCRRA Project Manager to arrange Work Windows that affect railroad operational service.
- Ensure all work shall be performed per SCRRA On-Track Safety Manual, GCOR, Cal OSHA, and all other guidelines that may apply to the tasks being performed. The Inspector(s) shall document and notify the Contractor and SCRRA of non-compliant work in writing with supporting documentation enclosed.

4.9 The City shall provide Inspection staff to monitor, inspect, and verify compliance with contract plans, specifications, and special provisions on all aspects of the Project's structural construction, such as bridges, and drainage structures.

4.10 The City will obtain approval from SCRRA for any construction phasing proposals, associated schedules, work plans, and expected operational impacts a minimum of ninety (90) calendar days before the commencement of any work that has the potential to affect SCRRA operations, services, equipment, infrastructure, , or safety procedures.

4.11 The City shall, unless otherwise specified as SCRRA's responsibility, be responsible for all coordination, permits, licenses, and agreements required by Utility Companies, Third Parties, and Statutory Authorities for the construction, testing, and integration into operational service of the Project.

4.12 The City will coordinate with SCRRA for any Public Relations support services that may be required from SCRRA for public notification. The City shall be responsible for all SCRRA costs for such support.

4.13 The City, its officers, employees' agents, assigns, contractors, and vendors shall not interfere with the operation of Metrolink commuter train services.

4.14 The City will incorporate all requirements of this Agreement, in so far as they pertain to construction, planning, coordination and safety of operations on or about the railroad ROW, into the construction contract with the City's Prime Contractor. The City shall further require that each of its Contractors comply with all requirements of this Agreement that pertain to the construction, planning, coordination and safety of operations on or about the railroad ROW.

4.15 All work within the railroad ROW will require railroad protective services, in accordance with **Articles 4.1, 4.3, 4.4 and 4.6**, unless specifically agreed in writing otherwise by the SCRRA Project Manager. Authorized Railroad Work Windows pertaining to this Project are specified in **Article 7.5.** All Railroad Work Windows are to be coordinated through SCRRA's Project Manager for the Project. The City shall incorporate the specified Authorized Railroad Work Windows into the construction contract with the City's Prime Contractor.

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ARTICLE 5.0 SCOPE OF WORK AND ESTIMATE BY THE CITY

5.1 The City work to be performed by the City is described in **Exhibit B-1**, *Detailed Description of the Project*, and **Exhibit C-1** *City of Burbank Scope of Work ("City Work").*

5.2 The City shall make any and all arrangements for the installation or relocation of wire lines, pipelines, advertising signs, and other facilities owned by private persons, companies, corporations, political subdivisions, or public utilities other than SCRRA, which may be necessary for the construction of the Project. The City shall be responsible for any and all costs associated with these installations, relocations, or takings, at no cost to SCRRA.

5.3 The City shall be responsible for the immediate removal and remediation of any and all contaminated or hazardous material encountered within the limits of the Project within the respective railroad ROW in accordance with applicable laws and regulations.

5.4 At the completion of construction, the City and its Contractors or its Consultants, at their sole cost and expense, shall review, verify, and prepare as-built drawings for provision to SCRRA, refer to **Article 3.6**.

ARTICLE 6.0 SCOPE OF WORK AND ESTIMATE BY THE SCRRA

6.1 The Railroad Work to be performed by SCRRA, at the City's sole cost and expense, is described in **Exhibit B-1** *Detailed Description of the Project* and **Exhibit C-2** *SCRRA Scope of Work and Estimates ("Railroad Work")* and estimated to be in the amount of **$277,200.00.** All Project work performed by SCRRA and the cost of the Project will be at the sole cost and expense of the City, including any overage beyond the estimated cost for the Railroad Work. Any overage beyond the estimated cost shall be reviewed by the City.

6.2 Upon execution of the Agreement and receipt from the City of a written notice to proceed with the Railroad Work and full funding deposit, SCRRA will place orders for any needed materials or equipment, and issue contracts or task orders for SCRRA construction support scope for the Project, or to facilitate any adjustment of existing SCRRA facilities necessary to permit construction of the Project. Orders for materials, new contracts for construction, or task orders under existing contracts, will be issued in accordance with SCRRA procurement policies and the laws and regulations governing public agency contracts applicable to SCRRA.

6.3 SCRRA shall provide a Project Manager to support the Project, attend progress meetings, review Site-Specific Work Plans (SSWP), RFIs, Submittals, and Schedules where the scope has the potential to affect SCRRA operations or at the City's request, provide an overview of construction progress, ensure railroad operational safety and compliance with SCRRA standards and procedures, support inspections and final walk-through and to generally provide coordination between SCRRA, the City, and the City Contractors. SCRRA's Project Manager shall respond to Site-Specific Work Plans (SSWP), RFIs, Submittals, and Schedules within twenty (20) working days of receipt. Where numerous documents are submitted simultaneously for review, SCRRA may request additional time beyond twenty (20) working days to respond, and the City shall specify an order of priority upon submittal. The City shall review all documentation for accuracy and completeness prior to submittal to SCRRA for review.

6.4 SCRRA shall provide construction oversight to support the Project, observe construction activities in, over, and adjacent to SCRRA ROW for compliance with approved SSWP, attend construction meetings, and observe construction activities for railroad operational safety and compliance with SCRRA standards and procedures.

6.5 At the end of any work window where construction has impacted, altered, or improved existing SCRRA railroad infrastructure or systems, SCRRA shall provide the support of its track, signal, and communication maintenance Contractors for final inspection and acceptance into operational service of the infrastructure and systems affected by the Project construction. Any defects or unacceptable conditions preventing operational service shall be immediately addressed by the Contractor responsible for the construction implementation.

6.6 SCRRA shall design and relocate, at the City's sole cost and expense, as described in **Exhibit C-2** *SCRRA Scope of Work and Estimates ("Railroad Work"),* SCRRA's underground, communication, and fiber optic system, which are in conflict with new construction of the Project structures.

ARTICLE 7.0 CONSTRUCTION BY THE CITY

7.1 The City shall furnish, or cause to be furnished, all labor, materials, tools, equipment, and superintendence for the performance of the City Work (i.e., all work contemplated by this Agreement that is not Railroad Work).

7.2 The City must supervise and inspect the operations of all City Contractors to assure compliance with the plans and specifications approved by SCRRA, the terms of this Agreement, and all safety requirements of SCRRA. If SCRRA reasonably determines that City personnel are not providing proper supervision and inspection at any time during

construction of the Project or that activities of City personnel are impacting SCRRA or freight railroad operations, SCRRA has the right to stop construction within, above, or adjacent to the railroad ROW. Construction of the Project, within, above, or adjacent to the SCRRA Operating ROW will not proceed until the City corrects the objectionable condition or activity to the reasonable satisfaction of SCRRA. If SCRRA believes that the condition or activity is not being corrected in an expeditious manner, SCRRA will immediately notify the City and the City agrees to institute immediate, appropriate corrective action. Should the City not address the situation expeditiously to the satisfaction of SCRRA, SCRRA shall, at the City's sole cost and expense, address the situation with SCRRA's own forces.

7.3 The City shall incorporate the requirements of **Exhibit A** *SCRRA Standard Terms and Conditions*, **Exhibit D-1** *SCRRA Form 37, Rules and Requirements for Construction on SCRRA Property and List of Required Submittals*, and **Exhibit D-2** *SCRRA Form 6, Temporary Right of Entry Agreement, SCRRA Insurance Requirements and Access Control Management Plan* into each prime contract for the construction of the Project. The City shall ensure that its Contractor(s) conform with the requirements described in the exhibits noted in order to avoid any delays or damages to SCRRA ROW operations, property, facilities, or the operations, property, facilities of other agencies occupying or using SCRRA operating ROW. All work done by the City, or its Contractor(s), on SCRRA ROW, shall be done in a manner satisfactory to SCRRA.

7.4 The City, its officers, employees, agents, assigns, contractors, and vendors shall immediately contact SCRRA in the event of any condition which might impact the safe operations of the railroad. The following are SCRRA's emergency numbers:

- Dispatch and Operations Center: (888) 446-9715
- Signal Emergencies and Crossing Problems: (888) 446-9721

7.5 SCRRA manages and provides Absolute Work Windows (AWW) through a prearranged three-year lookahead calendar, attached as **Exhibit G-2** *SCRRA Annual Absolute Work Window (AWW) Calendar 2025/2026/2027*. The City shall use the preset AWWs on the Valley Subdivision to plan all construction activities requiring an AWW. Only these preplanned AWWs will be available for Project construction. To facilitate the scheduling of AWW for the Project, the City or its Contractor shall give SCRRA's Project Manager ninety (90) calendar days advance notice of the intent to utilize any of the preplanned AWWs.

The Contractor's operations are subordinate to the operation of trains on the SCRRA ROW, whether passenger or freight. All work within the SCRRA ROW shall be done at such times and in such a manner as not to interfere with or endanger SCRRA Operations. SCRRA will strive to cooperate with the Contractor such that the work may be handled and performed in an efficient manner; however, the City and its Contractors will have no claim

with SCRRA whatsoever for any type of damages or for extra or additional compensation in the event its work is delayed by rail operations. Should it become impracticable to provide the work window on the established dates due to safety concerns, train operations, service obligations, or other reasons provided in this Agreement, SCRRA will provide the work window at the next reasonable available opportunity. SCRRA shall not be responsible for any additional costs and expenses resulting from a change in work windows.

Work Windows are described in **Exhibit D-1** *SCRRA Form 37, Rules and Requirements for Construction on SCRRA Property*. In addition to **Article 3.2**, the following applies:

- 2 (two) Absolute Work Window(s) for the purpose of constructing the Class 1 bikeway on the Bridge over N Hollywood Way at MP 13.56. Absolute Work Windows will be selected from the pre-approved AWW Calendar, subject to 90 days advance notice to SCRRA.

- SCRRA shall only agree to the use of the Absolute Work Window by the City's Contractor upon provisions in advance and SCRRA approval of the Contractor's Site-Specific Work Plan, hour-by-hour schedule, and a contact list for all Contractor's supervisory staff throughout the entire period of the work window. Exclusive Work Windows are subject to change or cancellation at any time by SCRRA.

- Limited Work Windows (LWWs) may be available between 2300 hours and 0400 hours on one track between CP Bake to CP Tinkham subject to forty-five (45) days advance notice to be agreed upon by SCRRA Operations.

- Form B Work Window may be available on weekdays between 0700 hours and 1530 hours.

- Form B Work Window may be available on weekends between 0700 hours and 1530 hours.

- Track and Time Work Window may be intermittently available nightly, Sunday through Thursday, between 2330 hours and 0400 hours, before and after revenue service.

- Track and Time Work Window may be intermittently available nightly, Friday from 2330 hours through Saturday 0530 hours and Saturday from 2330 hours through Sunday 0530 hours, before and after revenue service.

7.6 The City will bear the full cost of any bus bridges, when established, or other SCRRA service costs associated with any preset Absolute Work Windows on the Valley

Subdivision that are utilized solely by the City. Where the City utilizes a preset AWW also utilized for construction on other Projects along the Valley Subdivision, the cost for bus bridges, when established, will be shared equally between all Projects.

7.7 Current daily traffic volumes that apply to this Project will be:

Type of Train	**Number of Trains**	**Timetable Speed**
Metrolink	61	79/79 MPH (WWD/EWD)
Amtrak	12	79/79 MPH (WWD/EWD)
Union Pacific	10	50/25 MPH (WWD/EWD)
Total Trains	**83**	

The table of trains shown above represents the expected number of scheduled trains on a normal day through the Project area and is subject to change. The number of scheduled trains may vary on certain days, particularly on weekends and holidays. Certain trains may operate ahead of schedule, and any of the trains may operate behind schedule, depending on operating conditions on a given day. Passenger and freight train schedules are re-issued as necessary throughout the year, and such re-scheduling is to be expected during the duration of the Project. The most current timetable of scheduled Metrolink and Amtrak trains may be found at https://metrolinktrains.com/.

8.8

8.9

7.10 The City will ensure that its Contractor fully protects the track and associated infrastructure from any potential concrete or slurry spillage, from piling arisings or other excavation arisings, that contractor activities do not generate excessive dust, and that any work above the railroad is fully protected to ensure that there is no potential for materials or equipment to fall onto the ROW. The City shall ensure that its Contractor does not store materials or equipment upon the ROW which could foul the track and that before any material/equipment is stored upon the ROW, SCRRA's written agreement is first secured, with a clear access path for maintenance or emergency vehicles constantly available.

7.11 As agreed between the City and SCRRA, any salvaged material required for reuse by SCRRA within the SCRRA network shall be delivered by the Contractor to SCRRA premises, Marine Way Storage Yard, near MP 183.4.

7.12 The City will ensure that all construction, materials, equipment, and workmanship that are to become SCRRA's responsibility to operate or maintain upon Revenue Service are fully

inspected with appropriate accompanying site or supplier test certification, records, warranties, and guarantees to meet SCRRA, Industry, and Statutory Authority standards and requirements.

7.13 The City must advise the SCRRA Director of Construction in writing of the proposed completion date of the Project sixty (60) days in advance of such completion date, to allow for a meeting and punch list walkthrough a minimum of forty-five (45) days prior to completion to be undertaken between the City, the City's Contractor(s), and SCRRA to inspect and record any outstanding work items, deficiencies or corrections required. All track, communication, and station systems, including both mainline tracks, the siding track, the CP El Toro signal system, and all supporting infrastructure, are to be fully completed, tested, and certified for functionality and operational compliance to all SCRRA, regulatory authority, and other applicable standards and regulations.

At completion and prior to SCRRA's acceptance of the Project into operational service, a further walkthrough will be arranged between all said parties to ensure all outstanding punch list items, defects, omissions, site clean-up, and removal of materials/equipment with the potential to affect railroad operations have been addressed to SCRRA's satisfaction. The City shall then formally record to the SCRRA Director of Construction, in writing, the completion of the Project within thirty (30) days of the completion date.

7.14 The City will provide to SCRRA, within sixty (60) days of the final completion date, copies of all as-constructed documentation and records pertaining to the Project in so far as they relate to the railroad systems and infrastructure, to include, but not necessarily limited to:

- As-Built (As-Constructed) Record Documents.
- Quality Assurance / Quality Control Record Documents: Quality Plan and Procedures, Construction Inspection Reports, Special Inspections Reports (if applicable), Inspection Test Plans (if applicable), Site Observation Reports, Non-Conformance Reports, and QA/QC Audits.
- Specification Submittals (Product Data, Shop Drawings, SSWPs, Materials compliance certification tests, Fabrication tests, Warranties and Guarantees, O&M manuals).
- RFIs.
- Permits.
- Training materials for SCRRA track, signal, and communication staff, as applicable.

ARTICLE 8.0 MAINTENANCE

8.1 Upon completion of the Project and acceptance by SCRRA, SCRRA will own, operate, and maintain, at its sole cost and expense, the following portions of the Project:

- The railroad roadbed, ballast, track and appurtenances.
- The railroad signal and communication facilities and appurtenances.
- The railroad maintenance roads that are located on the ROW and on the railroad side of access gates.
- The railroad drainage structures.
- The railroad fencing installed on SCRRA ROW.
- Other facilities which SCRRA shall operate and/or maintain, whether constructed by the City or SCRRA.

8.2 Upon completion of the Project and acceptance by SCRRA, SCRRA will own, operate, and maintain, at its sole cost and expense, the following portions of the Project:

- Fencing upon or through the bridge deck within SCRRA ROW.

8.3 The City shall incorporate the requirements of **Exhibit D-1** '*SCRRA Form 37, Rules and Requirements for Construction on SCRRA Property and List of Required Submittals'* and **Exhibit D-2** '*SCRRA Form 6, Temporary Right of Entry Agreement, SCRRA Insurance Requirements and Access Control Management Plan'* into each prime contract for maintenance. The City shall exercise its authority as a party to any contract for maintenance into which it enters to ensure its Contractor(s) conform with the requirements listed in **Exhibit D-1** and **Exhibit D-2** and to ensure that operations, ROW, property, or other facilities of SCRRA or the operations, property or facilities of others occupying or using the City's and ROW, are protected at all times. All work done by the City or its Contractor(s) on the railroad ROW shall be done in a manner satisfactory to SCRRA.

ARTICLE 9.0 DISTRIBUTION OF COSTS

9.1 The source of funding for the Project may include local funds. All contracts, expenses, and invoicing for this Project shall meet the requirements of the funding sources and agreements attached to this Agreement as **Exhibit E** '*Funding Schedule.'*

9.2 If the City is receiving any federal funding for the Project, the current rules, regulations, and provisions of the Federal Aid Policy Guide as contained in 23 CFR 140, Subpart I and 23 CFR 646, Subparts A and B are incorporated into this Agreement by reference, and construction work by the City and Contractors shall be performed, and any reimbursement to SCRRA for work it performs shall be made in accordance with the Federal Aid Policy Guide.

9.3 Notwithstanding any provision of 23 CFR 210, the City agrees to assume, in accordance with 23 CFR 210 (d), all responsibility for any and all shares of the cost for which SCRRA might otherwise be responsible. SCRRA shall not, in any event, be required to commit its own funds or that of its member agencies to the Project.

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ARTICLE 10.0 PAYMENT FOR SCRRA WORK (RAILROAD WORK)

10.1 SCRRA shall invoice the City within fifteen (15) calendar days of execution of this Agreement, and the City shall pay to SCRRA within thirty (30) calendar days of the date of invoice, and prior to any work commencing, a deposit in the amount of **$138,600.00** representing fifty (50) % of the total estimated SCRRA project costs of **$277,200.00** contained in **Exhibit C-2** SCRRA Scope of Work and Estimates ("Railroad Work"). When the actual cost and expenses incurred reach fifty percent (50%) of the first deposit of $138,600, SCRRA shall notify the City in writing and shall provide back-up for expenses to-date against the deposit. The City and SCRRA will then analyze costs to date and projected costs to complete the PROJECT to confirm the appropriate amount of the remaining deposit and if additional costs in excess of the estimated costs in **Exhibit C-2** are deemed to be required, an Amendment to this AGREEMENT shall be executed to fund any additional estimated cost. The City shall then deposit the remaining balance of the estimated amount contained in **Exhibit C-2**, being **$138,600.00**, or other mutually agreeable amount as calculated to complete the PROJECT.

10.2

During the construction of the PROJECT, SCRRA will send the City quarterly progress statements detailing the scope and costs of the RAILROAD WORK performed by SCRRA under this AGREEMENT. Progress statements shall be sent to:

Justin Hess
City Manager
City of Burbank
275 East Olive Avenue
Burbank, California, 91502
Email: TBD

10.5 SCRRA will submit quarterly statements of costs incurred by SCRRA for review by the City. The City shall review the statement for conformance with the applicable provisions of 48 CFR 31 or the requirements of the funding agreements contained in **Exhibit E** *'Funding Schedule'* within Twenty (20) business days and provide SCRRA with written approval, comments, and/or objections in writing.

10.6 Until SCRRA receives formal approval of its final overhead rates, the Federal Transit Administration's provisional overhead rate will be provided for cost estimation and budgeting purposes. SCRRA will invoice utilizing the Federal Transit Administration provisional overhead rate until the Federal Transit Administration, SCRRA's cognizant audit Agency, has approved the final rate at the completion of its audit, at which time SCRRA will reconcile all previous invoices and make adjustments where appropriate. Upon completion of the Project, and after the SCRRA overhead rate for each period

covering the construction of the Project is approved by the cognizant audit Agency, SCRRA will send the City a detailed statement of final costs, segregated as to labor and materials for each item in the recapitulation shown in **Exhibit C-2** *'SCRRA Scope of Work and Estimates ("Railroad Work")'.*

10.7 SCRRA, if it so elects, may recalculate and update the Railroad Work estimate submitted to the City in the event the City does not commence construction on the portion of the Project located on the railroad ROW within six (6) months from the Construction Contract NTP of the Railroad Work.

10.8 Notwithstanding the amount of the Railroad Work provided by SCRRA, the City agrees to reimburse SCRRA for one hundred percent (100%) of all actual costs incurred by SCRRA in connection with the Project, including, but not limited to, actual costs of engineering review, coordination, construction inspection, flagging or other protective service, procurement of materials, equipment rental, manpower and deliveries to the job site and all of the normal and customary additives applicable to SCRRA (which shall include direct and indirect overhead costs) associated therewith.

ARTICLE 11.0 CONTRACTOR'S RIGHT OF ENTRY PERMIT AND INSURANCE

11.1 Entry onto the SCRRA Operated ROW by the City or its Contractors shall at all times be subject to the then-current requirements for entering the SCRRA operated railroad right-of-way and the SCRRA procedures and requirements for securing railway flagging or other protective services set forth herein or as required by State or Federal law.

For any and all contractor(s) the CITY retains to perform construction or maintenance work under this AGREEMENT, who shall require access onto the SCRRA operated railroad right-of-way, or to perform activities that have the potential to foul railroad operations, the CITY shall require the Contractor(s) to comply with the provisions identified below:

a) Execute SCRRA "Form 6 – Right of Entry Agreement" or similar form of Agreement as adopted by SCRRA at the time that any future work is performed without modification. A copy of SCRRA's Form 6, as currently adopted by SCRRA, is included with this AGREEMENT as **Exhibit B-1**. Form 6 shall be submitted to:

   RightofEntry@scrra.net

b) Furnish and provide the bonds, insurance policies, certificates, binders, endorsements or combinations thereof in accordance with the insurance requirements accompanying SCRRA "Form 6 – Right of Entry Agreement" and as described in **Exhibit D-2.**

c) For all CITY and its contractor(s) personnel working on or adjacent to the railroad right-of way, attend and pass the SCRRA Safety Training for Roadway Worker Protection.

11.2 With the approval of SCRRA, the CITY may self-insure any portion of the insurance coverage for construction or maintenance performed by the employees of the CITY or it's contractor(s). If the CITY should become unable to self-insure any of the insurance coverage requirements as defined within SCRRA's Form 6 unless and until SCRRA provides written notice to CITY based on either an unacceptable material adverse change in the assets available to CITY to satisfy self-insured claims or the CITY's unacceptable performance in the administration of prior claims under this AGREEMENT, SCRRA shall instead require from the CITY evidence of an alternative provision of insurance satisfying the insurance requirements as set forth in Form 6. If CITY's alternative insurance shall be the CITY's General Liability policy and this policy does not exclude railways as evidenced by appropriate endorsements, it shall thereby satisfy SCRRA's requirements for Railroad Protective Liability coverage and a separate policy shall not be required, subject to approval by SCRRA's Risk Manager. In such instance, CITY shall provide evidence of an endorsement to the CITY's General Liability policy confirming no exclusion for work within fifty (50) feet of the railroad right-of-way and contractual liability.

11.3 Under no circumstances will personnel, equipment, or material of the City or its Contractor(s) be allowed on the railroad ROW without first providing the insurance, the right-of-entry is approved and signed by SCRRA and flagging or other protective services have been arranged.

11.4 All insurance correspondence, binders, policies, certificates and/or endorsements shall be sent to:

Right-of-Way Coordinator
SCRRA – Pomona Office
2700 Melbourne Ave
Pomona, CA 91767
Email: RightOfEntry@scrra.net

clearly defining the Project and scope of work to which the insurance refers.

ARTICLE 12.0 EFFECTIVE DATE; TERM AND TERMINATION

12.1 This Agreement shall become effective as of the date signed by both Parties and shall continue in full force and effect for as long as the Structures exist.

12.2 In the event the City does not commence construction on the portion of the Project located within the railroad ROW within eighteen (18) months of the Effective Date of the Agreement, SCRRA may, if it so elects, terminate this Agreement effective thirty (30) days after delivery of written notice to the City.

12.4 SCRRA may suspend its performance under this Agreement if it becomes impracticable to proceed because of a lack of Project funding or restrictions on the distribution of funds.

12.5 If the Agreement is terminated or suspended for any reason, the City shall pay to SCRRA all actual costs incurred by SCRRA or its Contractors in connection with the Project, up to the date of termination or suspension, including, without limitation, all actual costs incurred by SCRRA, including allocated overhead in connection with Railroad Work. If there are any unused costs paid by the City to SCRRA, SCRRA shall refund the City all unused costs to the City within 120 days of the Agreement's termination.

ARTICLE 13.0 CONDITIONS PRECEDENT TO START OF WORK

13.1 Neither the City nor any Contractors retained by the City may commence any work within, or with the potential to foul, the Railroad ROW until:

a) SCRRA and the City have executed this Agreement.

b) The City has deposited the required advance funds with SCRRA as provided for in **Article 10.0** *'Payment for SCRRA Work (Railroad Work)'.*

c) SCRRA has provided the City with written approval of the plans and related documents.

d) Each Contractor has executed SCRRA Form No. 6 *Temporary Right-of-Entry Agreement* and has obtained and provided to SCRRA the insurance policies, certificates, binders, endorsements, or a combination thereof set forth in Form No. 6 and this Agreement. Should the City's prime Contractor elect to provide insurance and indemnification for all of its subcontractors, then only the prime Contractor shall obtain Form No. 6. Application for *Temporary Right-of-Entry Agreement* shall include the Contractors Access Control Management Plan – see **Exhibit D-2** '*SCRRA Form 6, Temporary Right of Entry Agreement, SCRRA Insurance Requirements and Access Control Management Plan'.*

e) All City and its Contractor(s) personnel working on or adjacent to the railroad ROW have attended and passed the SCRRA Safety Training for Roadway Worker Protection as specified in **Article 4.0** '*SCRRA Requirements'.*

ARTICLE 14.0 INDEMNIFICATION

14.1 Neither SCRRA nor the Operating Railroads, nor any of SCRRA's board members, member agencies, officers, agents, volunteers, contractor(s), or employees shall be responsible for any damage or liability occurring by reason of any acts or omissions on the part of the City under or in connection with any aspect of the City Work and authority or obligation agreed to by the City under this Agreement. The City shall indemnify, defend and hold harmless SCRRA, any Operating Railroads, as identified by SCRRA, as well as their respective board members, member agencies, officers, agents, volunteers, contractor(s,) and employees ("SCRRA Indemnitees") from any and all liability, loss, expense (including reasonable attorneys' fees and other defense costs), demands, suits, liens, damages, costs, claims, including but not limited to, claims for bodily injury, death, personal injury, or property damage, that are incurred by or asserted against the SCRRA Indemnitees arising out of or connected with any intentional, reckless or negligent (active or passive, ordinary or gross) acts or omissions on the part of the City, its council, officers, agents, contractor(s), or employees under or in connection with any aspect of the Project, City Work, authority or obligation agreed to by the City under this Agreement. CITY will require its contractors to name SCRRA as an additional named insured, as well as its Member Agencies and others identified in Contractor's Right of Entry Agreement (Form 6), on all insurance policies, except workers compensation, relating to work the City performs in connection with this Project. This indemnity shall survive the completion of the Project, City Work, Railroad Work, and termination of this Agreement.

14.2 Neither the City, nor its council, officers, agents, contractor(s), or employees shall be responsible for any damage or liability occurring by reason of any acts or omissions on the part of SCRRA under or in connection with any Railroad Work and authority or obligation agreed to by SCRRA under this Agreement. SCRRA shall indemnify, defend, and hold harmless the City, as well as their respective council, officers, agents, contractor(s), and employees ("City Indemnitees") from any and all liability, loss, expense (including reasonable attorneys' fees and other defense costs), demands, suits, liens, damages, costs, claims, including but not limited to, claims for bodily injury, death, personal injury, or property damage, that are incurred by or asserted against the City Indemnitees arising out of or connected with any intentional, reckless or negligent (active or passive, ordinary or gross) acts or omissions on the part of SCRRA, its board members, officers, agents, volunteers, contractor(s) or employees under or in connection with any aspect of the Railroad Work, authority or obligation agreed to by SCRRA under this Agreement. SCRRA will require its contractors to name the City as an additional named insured on all insurance policies, except workers compensation, relating to work SCRRA performs in connection with this Project. This indemnity shall survive the completion of the Project,

City Work, Railroad Work, and termination of this Agreement.

14.3 In contemplation of the provisions of Government Code §895.2 imposing certain tort liability jointly upon public entities solely by reason of such entities being Parties to an agreement, as defined in Government Code §895, each of the Parties hereto, pursuant to the authorization contained in Government Code §895.4 and §895.6, will assume the full liability imposed upon it or any of its officers, agents or employees by law for injury caused by any negligent or wrongful act or omission occurring in the performance of this Agreement to the same extent that such liability would be imposed in the absence of §895.2 of such code. To achieve this purpose, each other agrees to indemnify and hold harmless each other for any cost or expense that may be imposed upon each other solely by virtue of said §895.2. Civil Code §2778 provisions are made a part hereof as if incorporated herein.

ARTICLE 15.0 GENERAL PROVISIONS

15.1 This Agreement shall continue in force and effect unless otherwise provided herein until mutual termination by the Parties or the elimination or removal of the Structures, whichever occurs first. This Agreement shall continue in force if either Structure remains and only one of these was eliminated or removed. The associated aspects tied to the Structure that was removed or eliminated shall be null/void upon that Structure's removal or elimination. The covenants and provisions of this Agreement shall be binding upon and inure to the benefit of the successors and assigns of the City and SCRRA.

15.2 This Agreement may be modified or amended only in writing. All modifications, amendments, changes, and revisions of this Agreement, in whole or part and from time to time, shall be binding upon the Parties, so long as the same shall be in writing and executed by the City and SCRRA.

15.3 This Agreement and the exhibits attached hereto contain the entire understanding between the Parties and supersede any prior written or oral understanding and agreement between them regarding the subject matter of this Agreement. There are no representations, agreements, arrangements, or understandings, oral or written, between the Parties relating to the subject matter of this Agreement, which are not fully expressed herein.

15.4 The Parties to this Agreement shall maintain all records associated with the Project for the period of three (3) years from the date of the final invoice in accordance with 23 CFR 645. Furthermore, each Party shall make all records available for audit by SCRRA, the City, or Federal auditors, or all or any combination. All audits are to be performed in accordance with audit principles and standards as set forth in 48 CFR, Chapter 1, Part 31.

15.5 In addition to the specific provisions of this Agreement, delay in the performance by any Party

hereunder shall not be a default where delays or defaults are due to war, insurrection, strikes, lock-outs, riots, floods, earthquakes, weather, fires, casualties, accidents, emergencies, acts of God, acts of the public enemy, epidemics, quarantine restrictions, freight embargoes, lack of transportation, unusually severe weather, Federally-mandated inspections and maintenance, and/or any other causes beyond the control or without the fault of the Party claiming an extension of time for any such cause. An extension of time for any such cause shall only be for the period of the enforced delay, which period shall commence to run from the time of commencement of the cause. If, however, notice by the Party claiming such extension is sent to the other Party more than thirty (30) calendar days after the commencement of the cause, the period shall commence to run only thirty (30) calendar days prior to the giving of such notice.

15.6 The City and SCRRA shall comply with all applicable federal, state, and local laws, statutes, ordinances, and regulations of any governmental authority having jurisdiction over the Project.

15.7 Neither this Agreement nor any of the Party's rights, obligations, duties, or authority hereunder may be assigned in whole or in part by either Party without the prior written consent of the other Party. Any such attempt of assignment shall be deemed void and of no force and effect. Consent to one assignment shall not be deemed consent to any subsequent assignment, nor the waiver of any right to consent to such subsequent assignment.

15.8 The execution and delivery of this Agreement by each Party and the consummation of the transactions contemplated hereby are within the power of each Party and have been duly authorized by all necessary actions of each respective Party.

15.9 In the event any part of this Agreement is declared by a court of competent jurisdiction to be invalid, void, or unenforceable, such part shall be deemed severed from the remainder of this Agreement, and the balance of this Agreement shall remain in effect.

15.10 This Agreement shall be construed and interpreted under the laws of the State of California.

15.11 The article and section headings in this Agreement are for convenience only and shall not be used in its interpretation or considered part of this Agreement.

15.12 The Recitals set forth above are incorporated into this Agreement.

15.13 This Agreement may be executed in counterparts and by the Parties hereto, is separate counterparts, each of which when so executed shall be deemed to be an original and all of which taken together shall constitute one and the same Agreement.

15.14 Any notice sent by first class mail, postage paid, to the address and addressee, shall be deemed to have been given when in the ordinary course it would be delivered. The representatives of the Parties who are primarily responsible for the administration of this Agreements, and to whom notices, demands and communications shall be given, are as follows:

CITY:
Justin Hess
City Manager

City of Burbank
275 East Olive Avenue
Burbank, CA 91502
E-mail: TBD
Telephone: (000) 000-0000

SCRRA:
Andy Althorp
Director, Construction

SCRRA/Metrolink
2558 Supply Street
Pomona, CA 91767
E-Mail: althorpa@scrra.net
Telephone: (909) 593-6973

IN WITNESS WHEREOF, the PARTIES have caused this AGREEMENT to be duly executed in by their duly qualified and authorized officials.

SOUTHERN CALIFORNIA REGIONAL RAIL AUTHORITY

By: _____
Darren M. Kettle
Chief Executive Officer

Date: _____

APPROVED AS TO FORM:

By: _____
Don O. Del Rio
General Counsel

Date: _____

CITY OF BURBANK

By: _____
XXXXXX
City Manager or Mayor

Date: _____

APPROVED AS TO FORM:

By: _____
XXXXXXXX
City Attorney

Date: _____

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EXHIBIT A

SCRRA Standard Terms and Conditions

SECTION 1: CONDITIONS AND COVENANTS

A. SCRRA makes no covenant or warranty of title for quiet possession or against encumbrances. The City shall not use or permit use of the Crossing Area for any purposes other than those described in this Agreement. Without limiting the foregoing, the City shall not use or permit use of the Crossing Area for other railroad purposes, or for gas, oil or gasoline pipelines. Any lines constructed on SCRRA's ROW by or under authority of the City for the purpose of conveying electric power or communications incidental to the City's use of the ROW for highway purposes shall be constructed in accordance with specifications and requirements of SCRRA, and in such manner as not adversely to affect communication or signal lines of SCRRA or its licensees now or hereafter located upon said ROW. No non-party shall be admitted by the City to use or occupy any part of SCRRA's ROW without SCRRA's written consent. Nothing herein shall obligate SCRRA to give such consent.

B. The right hereby granted is subject to any existing encumbrances and rights (whether public or private), recorded or not, and also to any renewals thereof. The City shall not damage, destroy or interfere with the ROW or rights of nonparties in, upon or relating to the SCRRA ROW, unless the City at its own expense settles with and obtains releases from such nonparties.

C. SCRRA and its member agencies reserve the right to use and to grant to others the right to use the Crossing Area for any purpose not inconsistent with the right hereby granted, including, but not by way of limitation, the right to construct, reconstruct, maintain, operate, repair, alter, renew and replace tracks, facilities and appurtenances on the ROW; also the right to cross the Crossing Area with all kinds of equipment. SCRRA further reserves the right to attach signal, communication or power lines to any highway facilities located upon the ROW, provided that such attachments shall comply with City's specifications and will not interfere with the use of the Crossing Areas.

D. Not Used.

E. So far as it lawfully may do so, the City will assume, bear, and pay all taxes and assessments of whatsoever nature or kind (whether general, local or special) levied or assessed upon or against the Crossing Area, excepting taxes levied upon and against the ROW as a component part of SCRRA's operating ROW.

F. If any property or rights other than the right granted by this Agreement and the attached easements or licenses are necessary for the construction, maintenance and use of the Structure and its appurtenances, or for the performance of any work in connection with the Project, the City will acquire all such other property and rights at its own expense and without expense to SCRRA.

SECTION 2: **CONSTRUCTION OF PROJECT**

A. All work contemplated in this Agreement must be performed in a good and workmanlike manner and each portion must be promptly commenced by the party obligated by this Agreement to perform the work. All work must be diligently prosecuted to a conclusion in its logical order and sequence. All changes or modifications proposed during construction that affect SCRRA or the interests of SCRRA will be subject to SCRRA's approval prior to the commencement of work on all such changes or modifications.

B. Except as may be otherwise specifically provided herein, the City, at its expense, shall furnish all necessary labor, material tools, equipment, and superintendence, and shall construct and complete the Structure and all appurtenances thereof. The appurtenances shall include, without limitation, all necessary and proper drainage facilities, guard rails or barriers, and ROW fences between the Structure and the SCRRA tracks. Upon completion of the Project, the City shall remove from SCRRA's ROW all temporary structures and falsework and will leave the Crossing Area and adjacent ROW in a condition satisfactory to SCRRA.

C. The City, at its expense, will apply for and obtain all public authority required by law, ordinance, rule, or regulation for the Project and will furnish SCRRA upon request with satisfactory evidence that such authority has been obtained. The City shall act as the lead City on all planning, zoning, environmental approval, and permitting activities required by State or Federal law and shall obtain and pay for all other permits and licenses required by law or regulation for the Project.

D. All construction work of the City upon SCRRA's ROW (including, but not limited to, construction of the Structure and all appurtenances and all related and incidental work) shall be performed and completed in a manner satisfactory to the Director of Engineering and Construction of SCRRA or his authorized representative and in accordance with the Plans, Specifications and Estimates, SCRRA's Minimum Requirements set forth in **Exhibit B-5, C-2, D-1, D-2, D-3,** and other guidelines or standards furnished by SCRRA.

E. The City shall require its Contractor(s) to reasonably adhere to the construction schedule adopted for all Project work. Reasonable time must be allowed in the schedule for SCRRA to perform the Railroad Work for which it is responsible. However, regardless of the requirements of the construction schedule, SCRRA reserves the right to reallocate the labor forces assigned to

complete the railroad work in the event of an emergency to provide for the immediate restoration of railroad operations or to protect persons or property on or near any SCRRA owned property. SCRRA will not be liable for any additional costs or expenses resulting from any such reallocation of its labor forces. The parties mutually agree that any reallocation of labor forces by SCRRA pursuant to this provision and any direct or indirect consequences or costs resulting from any such reallocation will not constitute a breach of this Agreement by SCRRA.

F. All construction work of the City shall be performed diligently and completed within a reasonable time, and in any event within three (3) years from the effective date of this Agreement, or within such further period of time as may be specified in writing by SCRRA's Director of Engineering and Construction. No part of the Project shall be suspended, discontinued, or unduly delayed without SCRRA's written consent and subject to such reasonable conditions as SCRRA may specify. It is understood that SCRRA's tracks at and in the vicinity of the work will be in constant or frequent use during the progress of the work and that movement or stoppage of trains, engines, or cars may cause delays in the work of the City. The City hereby assumes the risk of any such delays and agrees that no claims for damage on account of any delay shall be made against SCRRA.

G. SCRRA will have the right to stop construction work on the Project if any of the following events take place:

1) The City or any of its Contractor(s) performs the Project work in a manner contrary to the plans and specifications approved by SCRRA.
2) The City or any of its Contractor(s), in SCRRA's opinion, prosecutes the Project work in a manner that is hazardous to SCRRA property, facilities, or the safe and expeditious movement of railroad traffic.
3) The insurance required by the Agreement is canceled during the course of the Project or does not meet the minimum requirements specified herein.
4) The City fails to pay any non-disputed costs incurred by SCRRA as provided in the Agreement.

H. The work stoppage may continue until all necessary actions are taken by CITY or its Contractor(s) to rectify the conditions to the satisfaction of SCRRA's Director of Engineering and Construction or until additional insurance has been delivered to and accepted by SCRRA or the obligations are brought current.

SECTION 3: **INJURY AND DAMAGE TO PROPERTY**

If the City, in the performance of any work contemplated by this Agreement or by the failure to do or perform anything for which the City is responsible under the provisions of this Agreement, shall injure, damage, or destroy any property of SCRRA or of any other person lawfully occupying

or using the ROW of SCRRA, such property shall be replaced or repaired by the City at the City's own expense, or by SCRRA at the expense of the City, and to the satisfaction of SCRRA's Director of Engineering and Construction.

SECTION 4: **PAYMENT FOR WORK BY SCRRA**

A. Payment for work by SCRRA shall be in accordance with Article 11-Payment for SCRRA Work as set forth in the Construction and Maintenance Agreement.

SECTION 5: **MAINTENANCE AND REPAIRS (NOT USED)**

SECTION 6: **SAFETY MEASURES; PROTECTION OF SCRRA OPERATIONS**

It is understood and recognized that the safety and continuity of SCRRA's operations and communications are of the utmost importance and in order that the same may be adequately safeguarded, protected, and assured, and in order that accidents and/or incidents may be prevented and avoided, it is agreed with respect to all of said work of the City that the work will be performed in a safe manner and in conformity with the following standards:

A. **City and Contractor**. All references in this Agreement to the City shall also include the Contractor(s), its subcontractors of any tier, and their respective officers, agents and employees, and others acting under its or their authority; and all references in this Agreement to work of the City shall include work both within and outside of SCRRA's ROW.

B. **Compliance With Laws**. The City shall comply with all applicable federal, state, and local laws, regulations, and enactments affecting the work. The City shall use only such methods as are consistent with safety, both as concerns the City, the City's agents and employees, the officers, agents, employees, and property of SCRRA, and the public in general. The City (without limiting the generality of the foregoing) shall comply with all applicable state and federal occupational safety and health acts, labor laws, laws governing trade, travel, and use of material, and similar laws or regulations. All Federal Railroad Administration regulations shall be followed when work is performed on SCRRA's premises. If any failure by the City to comply with any such laws, regulations, and enactments, shall result in any fine, penalty, cost, or charge being assessed, imposed, or charged against SCRRA, the City shall reimburse and indemnify SCRRA for any such fine, penalty, cost, or charge, including without limitation attorney's fees, court costs, and expenses. The City further agrees in the event of any such action, upon notice thereof being provided by SCRRA, to defend such action free of cost, charge, or expense to SCRRA.

C. **No Interference or Delays**. The City shall not do, suffer or permit anything which will or may obstruct, endanger, interfere with, hinder or delay maintenance or operation of SCRRA's tracks or facilities, or any communication or signal lines, installations or any appurtenances thereof, or the operations of others lawfully occupying or using SCRRA's ROW or facilities.

D. **Supervision**. The City, at its own expense, shall adequately superintendent and inspect all work to be performed by the City and shall not inflict injury to persons or damage to property for the safety of whom or of which SCRRA may be responsible or to property of SCRRA. The responsibility of the City for safe conduct and adequate policing and supervision of the Project shall not be lessened or otherwise affected by SCRRA's approval of plans and specifications, or by SCRRA's collaboration in the performance of any work, or by the presence at the work site of SCRRA's representatives, or by compliance by the City with any requests or recommendations made by such representatives. If a representative of SCRRA is assigned to the Project, the City will give due consideration to suggestions and recommendations made by such representative for the safety and protection of SCRRA's property ROW and operations.

E. **Suspension of Work**. If at any time the City's Engineers or the Director of Engineering and Construction of SCRRA or their respective representatives shall be of the opinion that any work of the City is being or is about to be done or prosecuted without due regard and precaution for safety and security, the City shall immediately suspend the work until suitable, adequate and proper protective measures are adopted and provided.

F. **Removal of Debris**. The City shall not cause, suffer, or permit material or debris to be deposited or cast upon, or to slide or fall upon any ROW or facilities of SCRRA; and any such material and debris shall be promptly removed from SCRRA's ROW by the City at the City's own expense or by SCRRA at the expense of the City. The City shall not cause, suffer, or permit any water to be drained or pumped onto SCRRA's ROW during any dewatering from the Crossing Area without the prior permission of SCRRA Director of Engineering and Construction.

G. **Explosives**. The City shall not discharge any explosives on or in the vicinity of SCRRA's ROW without the prior consent of the SCRRA Director of Engineering and Construction, which will not be given if, in the sole discretion of SCRRA's Director of Engineering and Construction, such discharge would be dangerous or would interfere with SCRRA's ROW, property or facilities. For the purposes hereof, the "vicinity of SCRRA's ROW" shall be deemed to be any place on SCRRA's ROW or in such close proximity to SCRRA's ROW that the discharge of explosives could cause injury to SCRRA's employees or other persons, or cause damage to or interference with the facilities or operations on SCRRA's ROW. SCRRA reserves the right to impose such conditions, restrictions or limitations on the transportation, handling, storage, security and use of explosives as SCRRA, in SCRRA's sole discretion, may deem to be necessary, desirable or appropriate.

H. **Excavation**. The City shall not excavate from existing slopes nor construct new slopes which are excessive and may create hazards of slides or falling rock, or impair or endanger the clearance between existing or new slopes and the tracks of SCRRA. The City shall not do or cause to be done any work that will or may disturb the stability of any area or adversely affect

SCRRA's tracks or facilities. The City, at its own expense, shall install and maintain adequate shoring and cribbing for all excavation and/or trenching performed by the City in connection with construction, maintenance or other work. Systems for the support of any excavation must conform to the requirements of SCRRA Excavation Support Guidelines. The shoring and cribbing shall be constructed and maintained with materials and in a manner approved by SCRRA's Director of Engineering and Construction to withstand all stresses likely to be encountered, including any stresses resulting from railroad surcharges or vibrations caused by SCRRA's operations in the vicinity.

I. **Falsework.** No falsework may be erected over the track or on SCRRA ROW except as approved by SCRRA. All falsework must conform to the requirements of the Caltrans Falsework Manual for traffic openings and any additional provisions provided by SCRRA.

J. **Drainage.** The City, at the City's own expense, shall provide and maintain suitable facilities for draining the Structure and its appurtenances, and shall not suffer or permit drainage water therefrom to flow or collect upon ROW of SCRRA. The City, at the City's own expense, shall provide adequate passageway for the waters of any streams, bodies of water and drainage facilities (either natural or artificial, and including water from SCRRA's culvert and drainage facilities), so that said waters may not, because of any facilities or work of the City, be impeded, obstructed, diverted or caused to back up, overflow or damage the ROW or property of SCRRA or any part thereof, or the property of others. The City shall not obstruct or interfere with existing ditches or drainage facilities.

K. **Fiber Optic Cables.** Fiber optic and other cable systems may be buried on SCRRA's ROW. Protection of the fiber optic cable systems is of extreme importance since any break could disrupt service to users resulting in business interruption and loss of revenue and profits. The City and its consultants and contractors shall telephone the Underground Service Alert of Southern California toll-free at (800) 227-2600 a minimum of 2 workings days before performing any excavation.

L. **SCRRA Signal and Communication Facilities**. SCRRA is not a member of Underground Service Alert of Southern California. The City, and its consultants and contractors, shall submit the C&S Marking Request through the permitting portal or by email to rightofentry@scrra.net a minimum of fifteen days prior to performing any excavation on SCRRA ROW. No work may proceed until you have been provided with an SCRRA dig number in addition to that provided by Underground Service Alert. In case of signal emergencies or grade crossing problems, the contractor shall call SCRRA's 24-hour signal emergency number at (888) 446-9721.

SECTION 7: **INTERIM WARNING DEVICES**

A. If at any time it is determined by the CPUC or FRA, by the City, or by agreement between the parties, that new or improved train-activated warning devices should be installed at the Crossing Area, the City shall install adequate temporary warning devices or signs and impose

appropriate vehicular control measures to protect the motoring public until the construction or reconstruction of the Structure has been completed.

SECTION 8: **OTHER RAILROADS AND AGENCIES**

A. All protective and indemnifying provisions of this Agreement shall inure to the benefit of SCRRA and any other operating railroad company lawfully using SCRRA's ROW or facilities. On any certificate of insurance furnished pursuant to this Agreement, SCRRA must be named as the Certificate holder or the insured. The following must be named as an additional insured:

- Los Angeles County Metropolitan Transportation Authority (MTA)
- Orange County Transportation Authority (OCTA)
- Riverside County Transportation Commission (RCTC)
- San Bernardino Associated Government (SANBAG)
- Ventura County Transportation Commission (VCTC)
- Union Pacific Railroad Company (UPRR)
- Burlington Northern Santa Fe Corp. (BNSF)
- National Railroad Passenger Corporation (Amtrak)

SECTION 9: **REMEDIES FOR BREACH OR NONUSE**

A. If the City shall fail, refuse or neglect to perform and abide by the terms of this Agreement, SCRRA, in addition to any other rights and remedies, may perform any work which in the judgment of SCRRA is necessary to place the Structure and appurtenances in such condition as will not menace, endanger or interfere with SCRRA's facilities or operations or jeopardize SCRRA's employees; and the City will reimburse SCRRA for the expenses thereof.

B. The City will surrender peaceable possession of the Crossing Area and Structure upon termination of this Agreement. Termination of this Agreement shall not affect any rights, obligations or liabilities of the parties, accrued or otherwise, which may have arisen prior to termination.

END OF EXHIBIT A

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EXHIBIT B-1

Detailed Description of the Project

The Project consists of a 1.9-mile, Class I bikeway, landscaping, and irrigation on the west side of the SCRRA Valley Subdivision track along San Fernando Boulevard and Victory Place from Empire Avenue to North Hollywood Way, tying into the Burbank Airport North Metrolink Station.. The SCRRA tracks are above the bikeway and separated by an MSE retaining wall, starting at Empire Avenue for approximately 1 mile. The SCRRA track is level with a standard SCRRA fence separating the track from the bikeway for the remaining 0.5 miles to North Hollywood Way. The 0.5 mile segment is at approximately the same elevation as the track and is separated by a 42" wire fence. The bikeway is located on the west side of the existing SCRRA bridge, adjacent to North Hollywood Way. The bikeway will be paved with 4" of asphalt concrete and in some locations with 4" of concrete, have landscape and irrigation, pavement striping, signage, fencing, and small retaining walls. The following segments are described as follows:

Segment 1 (Bikeway, Landscaping & Irrigation)
Within the SCRRA/Metrolink right of way along the Antelope Valley line from Hollywood Way at the Burbank Airport North Metrolink Station to Empire Avenue (approximately 1.5 miles). The bikeway is adjacent to San Fernando Boulevard and Victory Place in the unpaved Metro right of way. Additionally, the bikeway will connect to the Burbank Airport North Metrolink Station platform. Improvements will include the construction of an asphalt bikeway, landscaping, and irrigation.

Segment 2 (Landscaping and Irrigation Only)
Within the SCRRA/Metrolink right of way along the Antelope Valley line from Empire Avenue to the Burbank Animal Shelter (approximately 0.3 miles). Improvements will include landscape and irrigation only for this portion.

Segment 3 (Bikeway, Landscaping & Irrigation)
Magnolia Boulevard to the Downtown Burbank Metrolink Station (approximately 0.1 miles). Improvements will include the construction of an asphalt bikeway, landscaping, and irrigation.

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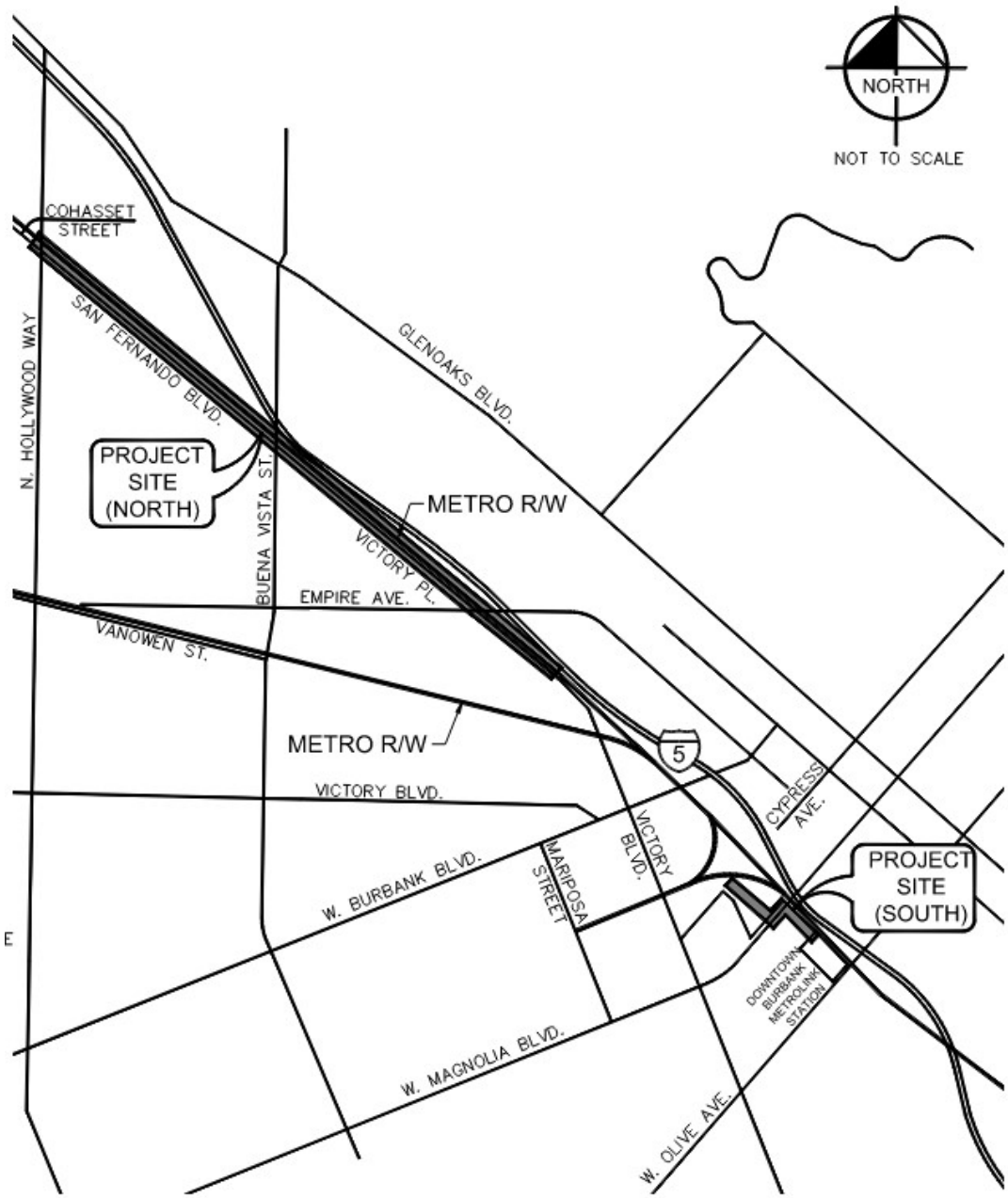
END OF EXHIBIT B-1

EXHIBIT B-2

Railroad Location Print



END OF EXHIBIT B-2

EXHIBIT B-3

Project Plans

Refer to / Follow Link:

TBD

END OF EXHIBIT B-3

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EXHIBIT B-4

Project Specifications

Refer to / Follow Link:

TBD

END OF EXHIBIT B-4

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EXHIBIT B-5

SCRRA Approval of Plans and Related Documents

Refer to / Follow Link:
TBD

END OF EXHIBIT B-5

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EXHIBIT B-6

List of Contractor Submittals Requiring SCRRA Review

Refer to / Follow Link:

TBD

All track and ROW components:
Bridge drainage, Fencing, and surface drainage

All Signal and Comm components:
pull boxes, vaults

Site-Specific Work Plans for:
Project Site-Specific Work Plan (SSWP) for Construction Activities on or near SCRRA ROW; to include, Work Windows and Contractor hour-by-hour schedule approvals/meetings.
Shoring plans and installation as required
Track Monitoring/Structure Monitoring

END OF EXHIBIT B-6

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EXHIBIT C-1

City of Burbank Scope of Work ("City Work")

The scope and responsibilities of the City during construction are as follows:

1. General Description
   - CITY will obtain the services of a contractor to construct a new 1.9mile bikeway in SCRRA right-of-way along San Fernando Boulevard from Empire Avenue to North Hollywood Way.

2. Construction Contractor
   - CITY will be the lead from and including the bidding phase to the completion of the Project described in the previous section.

3. Construction Management
   - CITY will provide construction management services, materials testing, and construction inspection services during the construction of the above-mentioned scope of work through the CITY's consultant under the guidelines provided in the Rail Programs Department Construction Management Procedures.
   - The construction management services shall include administration of the construction contract, coordination of the activities of the Contractor, performance of quality assurance inspections and management of independent quality assurance testing, preparation of daily construction activity reports, safety oversight and enforcement, labor compliance oversight and enforcement, communications between the Contractor and all other Project participants, processing, collecting and maintaining of Project communications and records, reviewing and recommending of Contractor progress payments, processing of change order requests, implementing and processing change orders, schedule reviews, stormwater pollution prevention plan (SWPPP) inspections, and processing claims.

4. Design Services During Construction
   - Design Service During Construction (DSDC) for the Project will be provided by the CITY.

5. Real Estate
   - CITY will obtain all right-of-way necessary for this Project.

6. Safety

The CITY will ensure that all personnel entering the railroad right-of-way have completed the SCRRA roadway worker safety training.

7. Public Outreach
   - CITY will take the lead in the distribution of news releases as necessary.
   - Outreach and relationship building with targeted community groups/advocates, stakeholders, and local businesses.
   - Regular communications and dissemination of news to targeted locals.
   - Ongoing implementation of social media communications.

END OF EXHIBIT D-1

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EXHIBIT C-2

SCRRA Scope of Work and Estimates ("Railroad Work")

The scope and responsibilities of SCRRA during construction are as follows:

1. Agency
   - Provide a Project Manager to support the City's staff and contractor in coordination of access to the Right of Way, provision of railroad protection services and safe implementation of the project construction around and adjacent to the operational railroad.
   - Support will include review of Work Plans for activities with the potential to impact SCRRA operations, ensure compliance with SCRRA procedures and practices, review of RFIs and schedules, attendance at weekly construction meetings, coordination of Work Windows and protection services and provide Project direction and input as necessary to protect SCRRA's interests.
   - Attend tasks, workshops, and meetings at the designated locations, as requested by CITY's consultant performing construction.
   - Consultation with senior management for input regarding important design and construction issues.
   - Contract Task Order (CTO) Services provided by SCRRA staff to engage consultants and maintenance contractors to provide their services during construction.
   - Provide public notification services for operational impacts during absolute construction windows.
2. PTC, Signals, and Communications
   - SCRRA staff or maintenance contractor shall provide oversight support during work with the potential to impact SCRRA's PTC, Signals, and Communications infrastructure.
3. Track and Structures Support Services
   - Inspection of track by SCRRA maintenance contractor, if required, before train services after completion of work carried out by CITY's contractor during work windows.
4. Cable Marking
   - Cable and conduit marking during construction as per SCRRA requirements by SCRRA C&S maintenance contractor.
5. Training/Flagging
   - Review, process, and administer right-of-entry permits required by construction contractors during the construction.
   - Safety trainings provided by SCRRA consultant during construction as necessary.

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Date	**22-Sep-25**
Cooperative Agreement	
SCRRA Project No.	**TBD for Construction**
Project Name	**San Fernando Bikeway - City of Burbank**
Schedule	**12 months construction (3 months startup/3 months closeout)**

NO.	ITEM	QUANTITY			UNIT	UNIT COST	TOTAL COST
		No. of Months	Hours per Month	Total			
A	Agency						
1	Project Management	4	35	140	HR	$300.00	$42,000.00
		14	10	140	HR	$300.00	$42,000.00
2	Senior Management / S&C / Outreach			80	HR	$300.00	$24,000.00
3	Staff Administration			40	HR	$250.00	$10,000.00
4	Site Oversight (consultant)	6	35	210	HR	$250.00	$52,500.00
	Sub-Total			**1,440**			**$170,500.00**
B	PTC, Signals, and Communications						
1	C&S Maintenance Oversight			1	LS		$50,000.00
	Sub-Total						**$50,000.00**
C	Track and Structures						
1	Track Maintenance Oversight			1	LS		$10,000.00
	Sub-Total						**$10,000.00**
D	Cable Marking						
1	Cable Marking			6	LS	$3,500.00	$21,500.00
	Sub-Total						**$21,500.00**
	Total						**$252,000.00**
	Contingency				10%		**$25,200.00**
						TOTAL ESTIMATED COST	**$277,200.00**
E	*Railroad Protection (Flagging / Training)						
1	Flagging	3	23	70	Shift	$2,100.00	$147,000.00
		3	10	30	Shift	$2,100.00	$63,000.00
2	Training			6	Class	$3,000.00	$18,000.00
	Total						**$228,000.00**
	Contingency				10%		**$22,800.00**
						TOTAL ESTIMATED COST	**$250,800.00**

Notes:

1 The cost of the SCRRA services shown is an estimate only. The City shall reimburse the actual costs and expenses incurred by SCRRA and its contractors and consultants for all services and work performed in connection with this project, including an allocated overhead representing SCRRA's costs for administration and management for items A1, A2 and A3.

2 Project duration and associated support required is based on information provided by the City.

3 Item B1 assumes no C&S relocation will be required.

* The City's contractor to pay these funds directly to SCRRA's flagging contractor.

END OF EXHIBIT D-2

EXHIBIT D-1

SCRRA Form 37, Rules and Requirements for Construction on SCRRA Property and List of Required Submittals

Refer to / Follow Link:
https://www.metrolinktrains.com/globalassets/about/engineering/scrra_form_no_37.pdf

END OF EXHIBIT D-1

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EXHIBIT D-2

SCRRA Form 6, Temporary Right of Entry Agreement, SCRRA Insurance Requirements and Access Control Management Plan

Refer to / Follow Link:
https://metrolinktrains.com/globalassets/about/engineering/right-of-way/scrra-form-no-6-11-11-2022.pdf

END OF EXHIBIT D-2

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EXHIBIT E

Funding Schedule

Refer to / Follow Link:

TBD

END OF EXHIBIT E

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EXHIBIT F

Other Statutory Authority Approvals

1. **CPUC GO-88 approval**
2. **FRA Waiver**

END OF EXHIBIT F

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EXHIBIT G-1

SCRRA Annual Absolute Work Window (AWW) Calendar 2025/2026/2027

Refer to / Follow Link:
TBD

END OF EXHIBIT G-1

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Use Agreement No. 23-26
Project Name: Burbank Western System
Burbank Channel Parcels: 83, 84, 85, 86, 87, 88 and 126
ROW Map No. 7-RW 8.1
A.I.N.: 2449-035-907
Supervisorial District 5

USE AGREEMENT

This Use Agreement is entered into by and between the

LOS ANGELES COUNTY FLOOD CONTROL DISTRICT,
a body corporate and politic,

hereinafter referred to as "DISTRICT"

and

CITY OF BURBANK, a municipal corporation

hereinafter referred to as "USER"

RECITALS

WHEREAS, DISTRICT owns fee and easement interests to portions of Burbank Western System Burbank Channel generally located near West Magnolia Boulevard and North Varney Street along San Fernando Boulevard, in the City of Burbank, State of California and, as more particularly shown on Exhibit A, attached hereto and made a part hereof, (hereinafter referred to as PREMISES) and

WHEREAS, USER proposes to use a portion of PREMISES for public recreational purposes in connection with the USER's project known as the San Fernando Bikeway (hereinafter referred to as PROJECT) and

WHEREAS, USER proposes to construct, operate, and maintain certain improvements on PREMISES in connection with the PROJECT, including but not limited to a paved access pathway, fencing, landscaping, irrigation system, lighting, and signage (hereinafter referred to as IMPROVEMENTS).

NOW, THEREFORE, in consideration of these recitals and the faithful performance by USER and DISTRICT of the mutual covenants herein contained for the period of time herein set forth, DISTRICT and USER hereto mutually agree as follows:

SECTION 1. Authorized Use

1.1. USER is authorized and permitted to use PREMISES for the construction, operation, maintenance, and use of IMPROVEMENTS in accordance with the terms and conditions of this Use Agreement and the approved plans. USER is not permitted to dedicate or personalize any IMPROVEMENTS or place signage on PREMISES without prior written approval by DISTRICT. Any other use of PREMISES by USER is expressly prohibited.

1.2. USER acknowledges Burbank Western System Burbank Channel is a working flood protection and water conservation facility and USER'S use of the PREMISES shall be subordinate to the primary uses and purposes of the PREMISES for watershed management including flood control, water conservation, and water quality purposes by DISTRICT and others (pursuant to DISTRICT'S permission), and USER'S use of PREMISES shall at no time interfere with the use of PREMISES or the use of DISTRICT'S adjacent property and/or improvements for such purposes or activities.

1.2.1. USER acknowledges that DISTRICT performs periodic maintenance on and within Burbank Western System Burbank Channel. DISTRICT reserves the right to temporarily restrict or prohibit public access to some or all of the PREMISES, as DISTRICT determines to be reasonably necessary to perform these maintenance activities. DISTRICT shall not be responsible for providing alternative bicycle/pedestrian access to or within PREMISES during these maintenance activities.

1.3 DISTRICT reserves the right to use or allow others to use PREMISES for any and all lawful purposes in addition to flood control, water conservation, and water quality purposes including, but not limited to, public transportation, utilities, roads, parks and recreation, and/or other related uses together with incidental rights of construction and installation of facilities, ingress and egress, operation and maintenance. The exercise of the rights reserved herein shall not be inconsistent with USER'S use or constitute unreasonable interference.

1.4 This Use Agreement is valid only to the extent of DISTRICT'S jurisdiction. Acquisition of permits required by other affected agencies or agencies with regulatory jurisdiction over PROJECT or IMPROVEMENTS and the consent of underlying fee owner(s) other than DISTRICT, (hereinafter collectively referred to as THIRD-PARTY APPROVALS) if any, and is the responsibility of USER. USER shall be responsible for all costs associated with obtaining and complying with the requirements and conditions of all THIRD-PARTY APPROVALS, including, by way of example, permit fees

and compensatory mitigation expenses. USER shall provide DISTRICT copies of all THIRD-PARTY APPROVALS.

SECTION 2. Construction and Maintenance of IMPROVEMENTS

2.1. USER understands and acknowledges that it is required to comply with the requirements set forth in the California Environmental Quality Act (CEQA) and the State CEQA guidelines, the National Environmental Policy Act (NEPA) and any applicable NEPA regulations of any federal agency with regulatory jurisdiction over PROJECT or IMPROVEMENTS prior to implementing IMPROVEMENTS and that USER shall be the lead agency with respect to any and all CEQA compliance related to IMPROVEMENTS. In addition to its other indemnification obligations as specified below, USER hereby agrees to indemnify, defend, and hold harmless DISTRICT and County of Los Angeles and their elected and appointed officers, employees, and agents from and against any and all claims and/or actions related to IMPROVEMENTS that may be asserted by any third party or public agency alleging violations of CEQA or the CEQA Guidelines or the NEPA.

2.2. USER shall bear all costs in connection with the construction of the IMPROVEMENTS, including preparation of plans and specifications and all construction costs and expenses.

2.3 USER understands and acknowledges that it is required to comply with the requirements of the National Flood Insurance Program (NFIP) as set forth in Title 44 of the Code of Federal Regulations prior to, during and after implementing PROJECT or IMPROVEMENTS and that the USER is the lead agency with jurisdiction over the PROJECT or IMPROVEMENTS with respect to any and all related NFIP compliance. If applicable the USER shall comply with the City's NFIP requirements, including but not limited to pre-construction conditional letters of map change and post-construction letters of map change for Federal Emergency Management Agency (FEMA) flood maps. In addition to its other indemnification obligations as specified below, USER hereby agrees to indemnify, defend, and hold harmless DISTRICT and the County of Los Angeles and their elected and appointed officers, employees, and agents from and against any and all claims and/or actions related to the PROJECT or IMPROVEMENTS that may be asserted by any third party or public agency alleging violations of NFIP requirements.

2.4. Prior to commencement of any construction activity on PREMISES by or on behalf of USER, USER shall submit the plans and specification for the IMPROVEMENTS, and shall apply for and obtain a permit from, the Land Development Division, Encroachment Permits and Inspection Section, of the County of Los Angeles Public Works, and as deemed necessary by the USER, any conditional letters of map change from the FEMA. USER shall

also obtain DISTRICT's prior written approval should USER propose to make any changes to the approved plans and specifications. Should USER propose to make any changes to the approved plans and specifications that affect flood levels within and adjacent to the DISTRICT's right of way, USER shall also obtain FEMA's prior conditional letters of map change and post-construction letters of map change. DISTRICT shall have the right to refuse to issue a permit to USER if PROJECT or IMPROVEMENTS or any condition of any THIRD-PARTY APPROVAL impose additional regulatory requirements or impediments on the primary uses and purposes of PREMISES for watershed management, including flood control, water conservation, and water quality purposes, by DISTRICT and others (pursuant to DISTRICT'S permission). In addition to its other indemnification obligations as specified in Sections 2.1 and 2.3 above and those below, USER hereby agrees to indemnify, defend, and hold harmless DISTRICT and the County of Los Angeles and their elected and appointed officers, employees, and agents from and against any and all claims and/or actions related to IMPROVEMENTS that may be asserted by any third party or public agency alleging violations of any THIRD-PARTY APPROVAL.

2.5. Upon completion of the construction of IMPROVEMENTS, USER shall provide DISTRICT with approved as-built plans.

2.6. USER shall keep, inspect, and maintain PREMISES and IMPROVEMENTS in a safe, clean, and orderly condition at all times during the term of this Use Agreement. USER shall adhere to the minimum maintenance standards as described in Exhibit B, attached hereto and made a part hereof, during the term of this Use Agreement and shall not permit trash and debris including, but not limited to, rubbish, tin cans, bottles, and garbage to accumulate at any time, nor shall USER commit, suffer, or permit any waste on PREMISES or IMPROVEMENTS or permit any acts to be done in violation of any laws or ordinances thereon.

2.6.1 If an encampment of people experiencing homelessness (PEH) exists on the PREMISES in violation of the Burbank Municipal Code, USER shall be responsible for removing encampments and restoring PREMISES at USER's cost in a manner as may be authorized by law, and DISTRICT authorizes USER and its representatives to enter the PREMISES for this purpose without prior notice to DISTRICT (including but not limited to, posting advanced notices of abatement as applicable). USER shall indemnify the DISTRICT against any claims arising from PEH encamped within the IMPROVEMENTS.

2.6.2 PEH encampments on the PREMISES shall be reported to City of Burbank at klee@burbankca.gov and mleyland@burbankca.gov for timely resolution in accordance with City protocol.

2.6.3 DISTRICT reserves the right to resolve PEH encampments on the PREMISES in accordance with County protocol if any encampment is blocking or impeding the DISTRICT'S maintenance access.

2.7. USER shall remove graffiti from PREMISES and IMPROVEMENTS and any walls, fences, and signs, that are located within PREMISES anytime graffiti is discovered by USER or anytime USER is notified by DISTRICT. Graffiti must be removed within the following guidelines:

2.7.1 Remove vulgar graffiti (i.e., profane, obscene, or racist) within 24 hours, Monday through Friday.

2.7.2 Remove other graffiti within 72 hours, Monday through Friday.

2.8. USER shall replace or repair any property of DISTRICT that becomes damaged within a reasonable time to the satisfaction of DISTRICT or USER shall compensate DISTRICT for the damage within thirty (30) days of the USER'S receipt of an invoice from DISTRICT.

2.9. USER shall take all actions necessary to render the PREMISES inaccessible to public access in the event USER abandons its operation and maintenance of IMPROVEMENTS or when USER determines that operation of IMPROVEMENTS poses a significant safety hazard, or when notified by the DISTRICT.

SECTION 3. Term

3.1. The term of this Use Agreement shall be for fifty (50) years (hereinafter referred to as Initial Term) commencing upon execution by DISTRICT subject to DISTRICT'S right to terminate USER'S use as provided for in Section 4 below.

3.2. This Use Agreement shall expire at the end of the Initial Term provided, however, that DISTRICT may extend the term of this Use Agreement beyond the Initial Term, subject to such terms and conditions as it deems appropriate, upon receipt of a written request from USER no earlier than twelve (12) months or later than six (6) months prior to the end of the Initial Term.

SECTION 4. Termination of Use

4.1. DISTRICT shall have the right to cancel this Use Agreement and terminate USER'S use of PREMISES by giving USER at least ninety (90) days' prior written notice under the following conditions:

4.1.1. DISTRICT proposes to implement a project on, or including, PREMISES for watershed management purposes including flood control, water conservation, and water quality; and

4.1.2. DISTRICT determines, in good faith, that IMPROVEMENTS and/or USER's use of PREMISES, or any of them, would be substantially incompatible with the proposed project; and

4.1.3. DISTRICT has notified USER of the basis for DISTRICT'S determination that a substantial incompatibility will exist and has provided USER with a reasonable opportunity to propose modifications to IMPROVEMENTS or USER's use of the PREMISES that will eliminate the incompatibility.

4.2. DISTRICT shall have the right to cancel this Use Agreement and terminate USER'S use of PREMISES by giving USER at least 60 days prior written notice if: (1) USER breaches any term or condition of this Use Agreement, or (2) changes in Federal, State or local laws, rules and regulations result in the presence or use of IMPROVEMENTS imposing additional regulatory burdens or impediments on the primary uses and purposes of PREMISES for watershed management, including flood control, water conservation, and water quality purposes, by DISTRICT and others (pursuant to DISTRICT's permission).

4.3 DISTRICT shall have the right to cancel this Use Agreement and terminate USER'S use of the PREMISES if construction of IMPROVEMENTS has not been completed within five (5) years from the date this Use Agreement is fully executed.

4.4. DISTRICT shall have the right to immediately cancel and terminate USER's use of PREMISES, or, at DISTRICT's sole discretion, to temporarily suspend such use in the event DISTRICT determines, in good faith, that it is necessary for DISTRICT to enter and take exclusive possession of PREMISES in order to respond to an emergency, as defined in Public Contract Code Section 1102. In the event of an emergency, USER shall bear any expenses associated with the cessation of such use and shall have no rights or claims therefore against DISTRICT.

4.5. USER shall have the right to cancel and terminate its use of PREMISES, pursuant to this Use Agreement, for any reason by giving DISTRICT at least sixty (60) days prior written notice.

SECTION 5. Removal of Improvements and Restoration of Premises

5.1. Upon the expiration or sooner termination of this Use Agreement, USER shall, at its own expense, remove IMPROVEMENTS and restore the PREMISES, to a condition similar to or better than that which existed on the

effective date of this Use Agreement, reasonable wear and tear excepted, provided, however that District, upon receipt of a written request from USER, may permit USER to leave all or portion of said IMPROVEMENT on PREMISES.

5.2 Prior to commencing the removal of IMPROVEMENTS, USER shall apply for and obtain a permit from the Los Angeles County Public Works, Land Development Division, Encroachment Permits and Inspections Section.

5.3 If applicable prior to commencing the removal of IMPROVEMENTS, USER shall comply with the City's requirements, including but not limited to pre-construction conditional letters of map change and post-construction letters of map change for FEMA flood maps.

5.4. If USER fails to remove IMPROVEMENTS and restore PREMISES within ninety (90) days of the expiration of this Use Agreement or sooner termination of USER's use of PREMISES, pursuant to this Use Agreement, DISTRICT may remove IMPROVEMENTS.

5.5. If DISTRICT removes IMPROVEMENTS pursuant to Subsection 5.4, DISTRICT shall submit a billing invoice to USER indicating the costs and expenses incurred by DISTRICT in connection with the removal of the IMPROVEMENTS and USER shall reimburse DISTRICT all such costs and expenses for removing said IMPROVEMENTS within thirty (30) days of the billing invoice.

SECTION 6. Miscellaneous Terms and Conditions

6.1. Indemnification

6.1.1 In accordance with Government Code Section 895.4, DISTRICT and USER agree to apportion responsibility and indemnification, notwithstanding any other provision of law, as follows:

6.1.1.1. USER shall indemnify, defend, and hold DISTRICT and the County of Los Angeles and their respective officers, employees, and agents harmless from, and against, any claims, demands, liability, damages, costs, and expenses, including, without limitation, involving bodily injury, death, or personal injury of any person or property damage of any nature whatsoever, arising from, or related to, the construction, reconstruction, maintenance, operation, use or removal of IMPROVEMENTS or USER's breach of any term of this Use Agreement, except to the extent caused by the willful misconduct of DISTRICT.

6.1.1.2. DISTRICT shall indemnify, defend, and hold USER and its officers, employees and agents harmless from and against, any claims, demands, liability, damages, costs, and expenses including, without limitation, involving bodily injury, death, or personal injury of any person or property damage of any nature whatsoever, arising from or related to the construction, reconstruction, maintenance, operation, or removal of any improvements by DISTRICT on, above, or under PREMISES or arising from any and all uses of PREMISES by DISTRICT, except to the extent caused by the willful misconduct of USER.

6.1.2. USER releases DISTRICT and waives all rights to damages for any loss, costs, or expenses USER may sustain as a result of any damage to, or destruction of, IMPROVEMENTS or to PREMISES attributable to DISTRICT's watershed management activities, including any flood control, water conservation or water quality activities on, or adjacent to, PREMISES, or attributable to any flooding caused by inadequacy or failure of DISTRICT's facilities, except to the extent caused by DISTRICT'S willful misconduct.

6.1.3. Each party to this Use Agreement shall include the other within the protection of any indemnification clause contained in any ancillary contract relating to PREMISES.

6.2. Without limiting USER's indemnification of DISTRICT, USER shall procure and maintain, in full force and effect during the term of this Use Agreement, insurance policies providing for the following insurance coverage:

- Commercial general liability and property damage coverage with a combined single limit liability in the amount of not less than Two Million Dollars ($2,000,000) per occurrence.

- Worker's Compensation coverage 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 both DISTRICT and USER against any loss, claim, or damage arising from any injuries or occupational diseases occurring to any worker employed by, or any person retained by, USER while carrying out the work or services contemplated in this Use Agreement.

- Automobile Liability Insurance: USER shall procure such policy with coverage of not less than One Million Dollars ($1,000,000) per accident.

- The County of Los Angeles and Los Angeles County Flood Control District, its governing board, officers, agents, contractors, and

employees shall be named as Additional Insureds on all policies of liability insurance. USER shall furnish to DISTRICT a Policy of Insurance evidencing USER's insurance coverage no later than (10) working days after execution of the Agreement, but before USER takes possession of the Premises. Upon renewal of said policy, USER shall furnish to DISTRICT a Certificate evidencing USER's continued insurance coverage as required herein.

- DISTRICT may accept, should USER elect to provide, a Certificate of Self-Insurance. The limits of such self-insurance coverage shall meet or exceed those stated herein.

6.3. USER and DISTRICT shall have no financial obligation to each other under this Use Agreement, except as herein expressly provided.

6.4. The parties expressly recognize and intend that in consideration of this Use Agreement, which is solely for USER's benefit, DISTRICT is not to incur any liability whatsoever for any injury, death, or property damage arising from any use of PREMISES or IMPROVEMENTS by persons who gain entry through openings or areas provided for USER's use except as provided in Section 6.1.1.2.

6.5. DISTRICT, its Board, and any authorized officer, engineer, employee, or contractor, through its agents or representatives, shall have full right and authority to enter in and upon PREMISES at any and all reasonable times during the term of this Use Agreement, all without interference or hindrance by USER, its agents, officers, contractors, employees, or representatives for the purpose of inspecting the same and to serve or post any notice required or permitted by law for protection of any right or interest of DISTRICT.

6.6. Except as to fuels, lubricants, and products associated with motorized vehicles, equipment, gardening, or maintenance-related substances, or all of the above, USER shall not cause or allow the presence, use, storage, or disposal of any hazardous substances on or about PREMISES without the prior written consent of DISTRICT, which consent shall not be unreasonably denied. In the event of spillage, leakage, or escape of any hazardous substance onto PREMISES, USER shall immediately notify DISTRICT by calling (800) 675-4357. If the spillage, leakage, or escape was caused by USER, USER shall promptly remove any such substance from PREMISES to DISTRICT's satisfaction. In addition to removing any of USER's hazardous substances, USER shall be liable for and reimburse DISTRICT for any and all cost and expenses that DISTRICT may incur or suffer as a result thereof. Such responsibility shall include cost or expenses as DISTRICT may incur by reason of Federal, State, local, or other authoritative agency's laws and regulations. Notwithstanding the foregoing,

USER shall have no responsibility regarding any spillage, leakage or escape associated with any of DISTRICT's tenants, licensees or easement holders.

6.7. USER shall also pay any application, administrative and processing costs, required in connection with this agreement. The charges will be based on the then-current applicable rates.

6.8. Any notice to be given or document to be delivered by DISTRICT or USER to the other party may be delivered in person to either party or by private courier or may be deposited in the United States mail, duly registered or certified, with postage prepaid and addressed to the party for whom intended as follows:

To DISTRICT:

Los Angeles County Flood Control District
Survey/Mapping & Property Management Division
P.O. Box 1460
900 South Fremont Avenue
Alhambra, CA 91802-1460
tel.: (626) 458-7023 or (626) 458-7072; fax (626) 979-5322
For emergencies, contact (626) 458-HELP (4357)

To USER:

City of Burbank
P.O. Box 6459
Burbank, CA 91510-6459
Attention: City Clerk's Office
tel.: (818) 238-5851; fax (818) 238-5853

6.9 Execution in Counterparts.

6.9.1 This Use Agreement may be executed simultaneously or in any number of counterparts, including both counterparts that are executed manually on paper and counterparts that are in the form of electronic records and are executed electronically, each of which shall be deemed an original and together shall constitute one and the same instrument. For purposes of this section, electronic signature execution shall be limited to a physical ("wet ink") signature placed on a counterpart to this Use Agreement and transmitted electronically to the other Party.

6.9.2 DISTRICT and USER hereby agree to regard facsimile/electronic representations of original signatures of authorized officers of each party, when appearing in appropriate places on this Use Agreement and on any addenda or amendments thereto, delivered or sent via facsimile or electronic mail or other electronic means, as legally sufficient evidence that such original signatures have been affixed to this Use Agreement and any addenda or amendments thereto such that the parties need not follow up facsimile/electronic transmissions of such documents with subsequent (non-facsimile/electronic) transmission of "original" versions of such documents.

6.9.3 Further, DISTRICT and USER: (i) agree that an electronic signature of any party may be used to authenticate this Use Agreement or any addenda or amendment thereto, and if used, will have the same force and effect as a manual signature; (ii) acknowledge that if an electronic signature is used, the other party will rely on such signature as binding the party using such signature, and (iii) hereby waive any defenses to the enforcement of the terms of this agreement based on the foregoing forms of signature.

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This Use Agreement has been executed on behalf of DISTRICT and USER by and through their respective duly authorized representatives on the _____day of _____ 20__.

DISTRICT:

LOS ANGELES COUNTY
FLOOD CONTROL DISTRICT,
a body corporate and politic

By: _____
Greg Even
Assistant Deputy Director

Date: _____

USER:

CITY OF BURBANK,
a municipal corporation

By: _____
Justin Hess, City Manager

Date: _____

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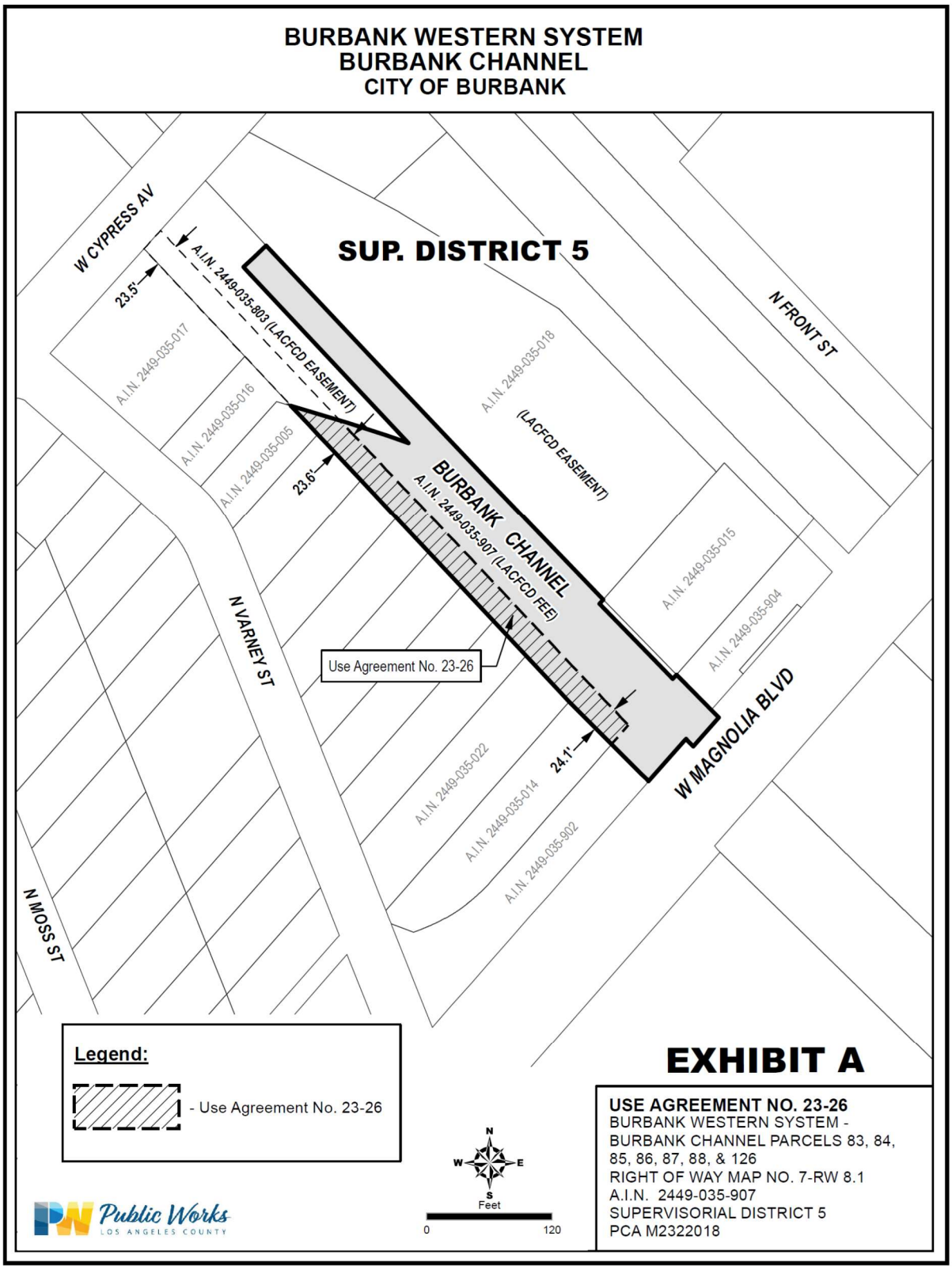
BURBANK WESTERN SYSTEM
BURBANK CHANNEL
CITY OF BURBANK
SUP. DISTRICT 5
W CYPRESS AV
N FRONT ST
N VARNEY ST
N MOSS ST
W MAGNOLIA BLVD
BURBANK CHANNEL
A.I.N. 2449-035-803 (LACFCD EASEMENT)
A.I.N. 2449-035-907 (LACFCD FEE)
(LACFCD EASEMENT)
23.5'
23.6'
24.1'
A.I.N. 2449-035-017
A.I.N. 2449-035-016
A.I.N. 2449-035-005
A.I.N. 2449-035-018
A.I.N. 2449-035-015
A.I.N. 2449-035-904
A.I.N. 2449-035-022
A.I.N. 2449-035-014
A.I.N. 2449-035-902
Use Agreement No. 23-26
Legend:
- Use Agreement No. 23-26
N
W
E
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Feet
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120
Public Works
LOS ANGELES COUNTY
EXHIBIT A
USE AGREEMENT NO. 23-26
BURBANK WESTERN SYSTEM -
BURBANK CHANNEL PARCELS 83, 84,
85, 86, 87, 88, & 126
RIGHT OF WAY MAP NO. 7-RW 8.1
A.I.N. 2449-035-907
SUPERVISORIAL DISTRICT 5
PCA M2322018
AM// Jul 19, 2023
Survey/Mapping & Property Management Division, Right of Way Engineering Section

EXHIBIT B
SCOPE OF WORK: LANDSCAPE MAINTENANCE

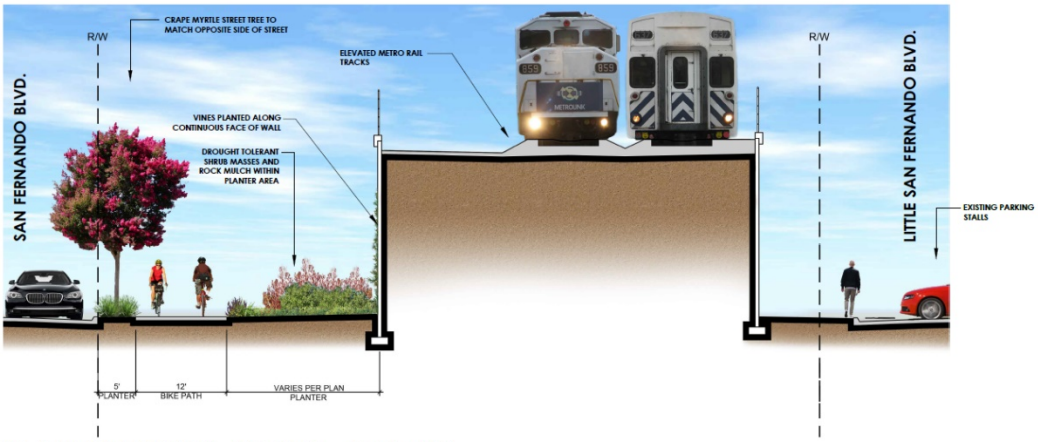
Action	Description	Frequency
Tree Trimming	Remove dead, deceased, insect-infested and damaged branches and limbs	As needed
	Prune Elm, Eucalyptus, and Pepper trees	Every two (2) years
	Prune all other trees	Every three (3) years
	Dispose of all trees downed by natural or unnatural causes	As needed
Tree Staking	Install stakes when tree is damaged, requires support, or is less than three (3) inches in diameter	As needed
	Check ties, and stakes	Once (1) a month
Shrubbery/ Vines Trimming	Shrubs and vines shall be trimmed to restrict growth onto the adjacent roads, driveways, and walkways	As needed
	Shrubs should be trimmed to not grow taller than 4 feet, and no shorter than 3 ½ feet	Once (1) a year, in March
	Trimming should look natural – no shearing	
	Remove dead or diseased plant materials	As needed
Ground Cover Trimming and Care	Keep ground covers adjacent to roadways away from paved surfaces	Twice (2) a year, in March and September
	Edges should look natural – no shearing	
Ornamental Grass Trimming	Trim vines and ornamental grass in an artisan-like manner – no scalping	Once (1) a year, in September.
	Ornamental grass and vines along bicycle trails	Twice (2) a year, in March and September
Weed Control	Keep landscaped areas free of weeds	Once (1) a week
	Remove all weeds from walkways, drainage areas, and cracks in all hard surface areas	Once (1) a week
Litter Control	Remove litter and accumulated debris from landscaped areas	Once (1) a week
	Empty and clean trash cans/receptacles	Once (1) a week
	Replace pet litter bags	Once (1) a week
	DO NOT handle hazardous waste materials	
Watering and Irrigation System	Operation of automatic irrigation controllers in a way to not cause excessive wetness	
	Inspect and maintain irrigation system	As needed
Rodent Control	Maintain all areas free of rodents, in compliance with Federal, State and local laws – to be completed by California Certified Applicator	As needed

DRAFT

San Fernando Bikeway – Rendering and Proposed Cross Section

PLAN PERSPECTIVE A : BEFORE

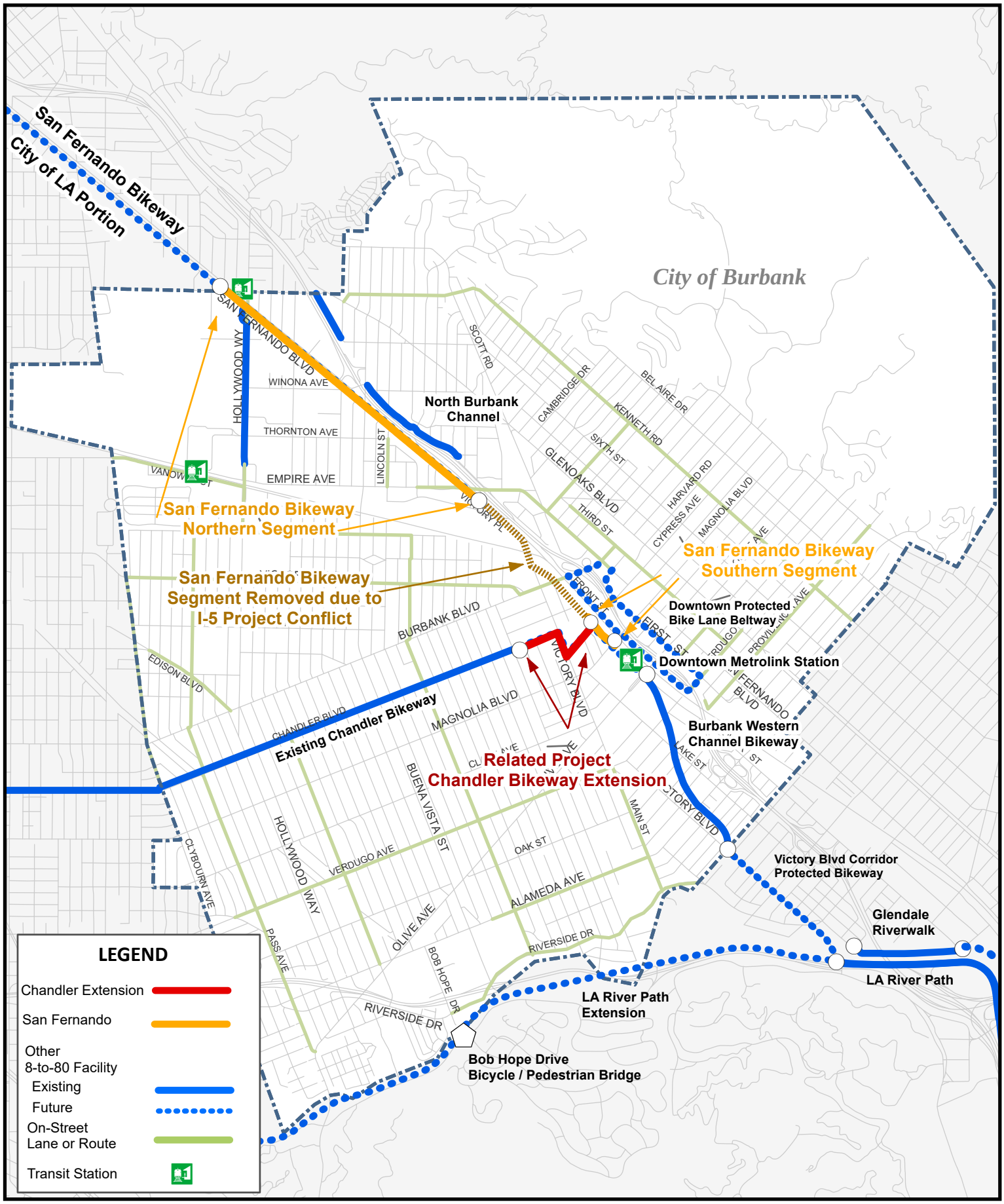
PLAN PERSPECTIVE A : AFTER



PLAN SECTION AT STA. 675+00

1/8" = 1'-0"

San Fernando Bikeway, Chandler Bikeway Extension, and "8-to-80" Bicycle Network



STAFF REPORT

FINANCIAL SERVICES

DATE: January 13, 2026

TO: Justin Hess, City Manager

FROM: Jennifer Becker, Financial Services Director
Via: Leana Mkrtchyan, Assistant Financial Services Director
By: Heidi Okimoto, Accounting and Audit Manager
Susan Langford, Revenue Manager
Angela O'Connor, Principal Accountant
Emer Shum, Senior Accountant

SUBJECT: Review of Fiscal Year 2024-25 Annual Comprehensive Financial Report

RECOMMENDATION

Note and file.

BACKGROUND

The purpose of this report is to provide the City Council (Council) with an overview of the City's financial status as of the Fiscal Year (FY) ending June 30, 2025, as presented in the Annual Comprehensive Financial Report (ACFR) (Attachment 1).

DISCUSSION

The Annual Comprehensive Financial Report: Purpose and Goals

The ACFR presents the City's financial statements with supporting footnote disclosures. This report must follow Generally Accepted Accounting Principles (GAAP) and all pronouncements by the Governmental Accounting Standards Board (GASB). These standards and regulations provide the guidance that staff utilizes in preparing the ACFR. Per Section 1040 of the City Charter, this annual audited financial report shall be submitted to Council by the City Manager in such form that may be reviewed by Council. The Financial Services Department utilized the independent certified public accounting firm, LSL, LLP, to perform the annual audit of the City and its component units. The results of the audit are in the Independent Auditor's Report, which can be found at the beginning of the Financial Section of the ACFR.

For the FY 2024-25 audit, the City received an unmodified opinion, which is the highest given. An unmodified opinion indicates that the financial statements have been prepared in accordance with GAAP, comply with statutory requirements and regulations, and there is adequate disclosure of all material matters relevant to the proper presentation of the financial statements.

The ACFR provides readers with the necessary information for both financial decision-making and assessment of financial stewardship. By preparing an accurate and well-organized ACFR, the City provides interested parties the opportunity to make these assessments. The City is committed to providing the highest quality ACFR, and to that end, the document will be submitted to the Government Finance Officers Association (GFOA) for an annual national Achievement of Excellence award. To qualify for this award, the City must publish an easily readable and effectively organized ACFR that conforms to the rigorous standards established by GFOA. The City has received this award for over 40 consecutive years, and staff believes that the FY 2024-25 report submitted to Council will continue to conform to the standards established by this program. In addition to the GFOA, the ACFR is sent out to numerous government agencies and financial institutions to comply with various reporting, financial, and bond disclosure requirements.

ACFR - Statements

The ACFR includes separate sets of financial statements for governmental, proprietary, and fiduciary funds and a set of government-wide financial statements. The fund financial statements are designed to focus on near-term liquidity and current financial resources. These statements are designed to provide readers with a broad overview of the City's finances, similar to a private-sector business. The government-wide financial statements distinguish functions of the City by segregating the financial results of governmental activities from business-type activities. The City's governmental activities include general government, public safety, public services, culture and recreation, and interest in long-term debt. The business-type activities of the City include operations of the electric, water, wastewater, and solid waste utilities. The combination of all statements and disclosures shows the June 30, 2025, fiscal year-end balances and overall results of operations for all City funds. To gain a complete understanding of the City's financial position, it is necessary to review all financial statements and the related disclosures.

Governmental Accounting Standards Board (GASB) Statement Changes – GASB 101

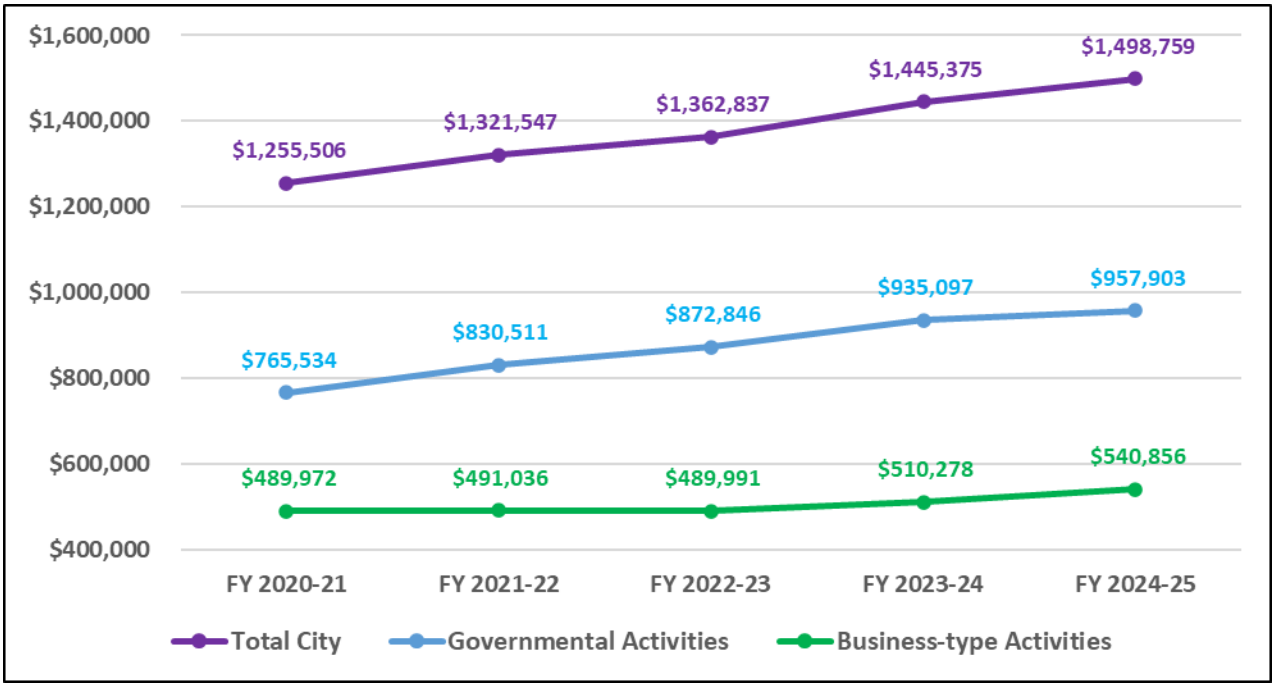
For the FY 2024-25 ACFR, the City implemented GASB Statement No. 101 - Compensated Absences. The City established updated accounting and financial reporting standards for compensated absences, such as vacation, sick leave, universal leave, and other forms of paid time off that are earned by employees. The standard requires the City to recognize liabilities for both unused leave that meets specific criteria and leave that has been used but not yet paid or settled. A liability is recognized when the leave is attributable to services already rendered, the leave accumulates, and it is more likely than not that the leave will be used or paid out in cash or through noncash

settlements. Liabilities are determined using the pay rates at the measurement date.

Governmental Accounting Standards Board (GASB) Statement Changes – GASB 102
For the FY 2024-25 ACFR, the City implemented GASB Statement No. 102 - Certain Risk Disclosures. The City established updated accounting and financial reporting standards to provide users of government financial statements with essential information about risks related to a government's vulnerabilities due to certain concentrations or constraints that may limit a government's ability to obtain resources or control spending.

Citywide Financial Status
Chart 1 provides a summary of the net position over the last five years for governmental activities, business activities, and their combined amounts for the citywide net position. The total net position represents the difference between the value of all assets and liabilities.

Chart 1 – Citywide Net Position History
(In $1,000's)

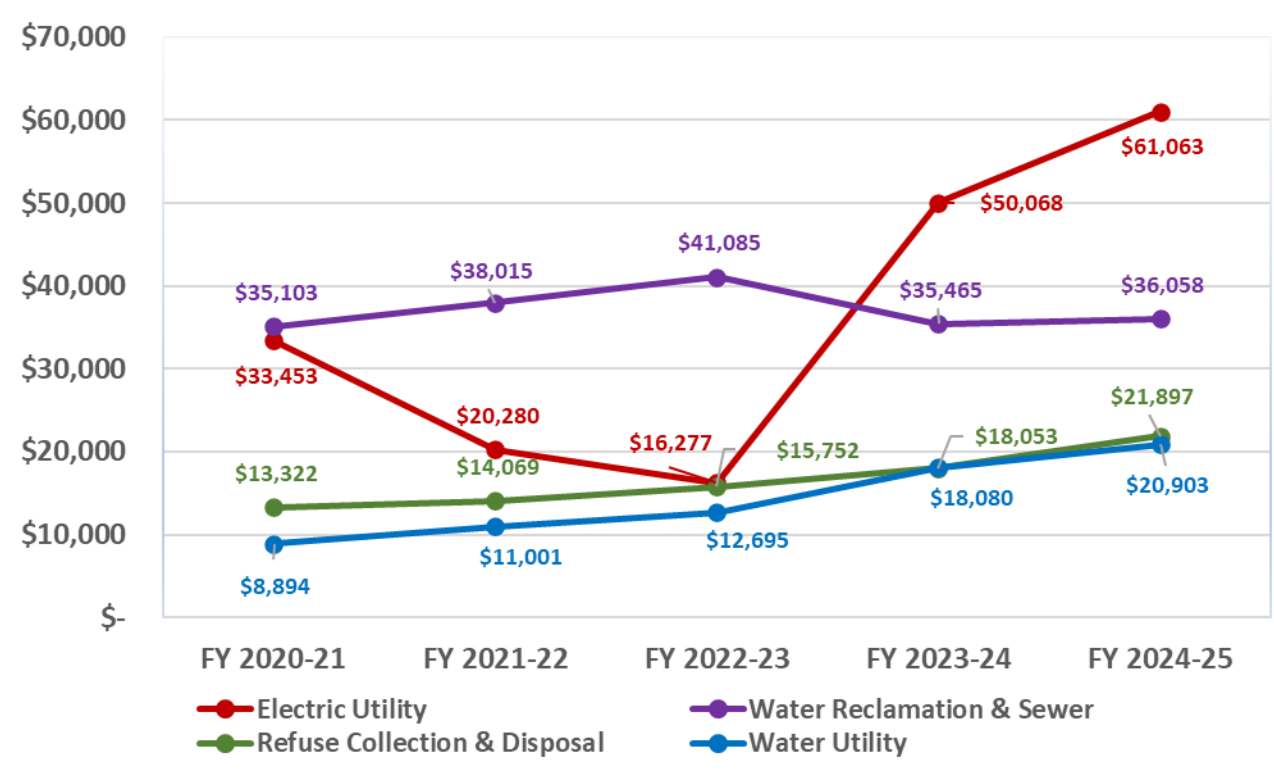


Over time, increasing or decreasing trends in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating. As of June 30, 2025, the City's total net position was almost $1.5 billion, which was a $53 million increase over the prior fiscal year. This growth was attributable to a $22.8 million increase in governmental activities and a $30 million increase in business-type activities. Additional individual fund analysis follows later in this report.

Enterprise Funds

The City's Enterprise Funds account for activities that provide services to the public at large on a consumer-charge basis. For Enterprise Funds, the unrestricted net position is the difference between the total net position and the fund's capital assets. A positive unrestricted net position trend line can indicate long-term fiscal health and sustainability. As of June 30, 2025, the Statement of Net Position for Proprietary Funds' unrestricted balance for the City's Enterprise Funds totaled $139.9 million, an increase of $35.8 million from the prior year. On the entity-wide Statement of Net Position, the unrestricted balance is $143.1 million as the entity-wide statement adjusts $3.2 million for Internal Service Funds' activities related to Enterprise funds. Chart 2 illustrates the five-year history of the Enterprise Funds' unrestricted net positions.

Chart 2 – Enterprise Funds: Unrestricted Net Position History
(In $1,000's)



494 – Water Reclamation and Sewer

The Water Reclamation and Sewer Fund ended FY 2024-25 with an unrestricted net position of $36 million, a $593,000, or 2% increase over the prior fiscal year. The total net position of the Water Reclamation and Sewer Fund increased primarily due to growth in service charge revenues.

496 – Electric Utility

The Electric Utility Fund's ending unrestricted net position for FY 2024-25 was $61 million, a $11 million or 22% increase over the prior fiscal year. The total net position

increased by $11 million primarily due to solid retail sales growth and continued investment in system reliability and modernization. Retail revenues increased by 10.7% due to an 8% rate increase, and other revenues increased by 17.8% due to proceeds from the sale of emission credits under California's Cap-and-Trade Program. Favorable operating results and prudent financial management contributed to the overall increase in the Electric Utility's net position.

497 – Water Utility

The Water Utility Fund's ending unrestricted net position for FY 2024-25 was $21 million, a $2.8 million or 16% increase over the prior fiscal year. The total net position increased by $4.5 million primarily due to higher sales volume and a rate increase. Potable water sales increased by 8.0%, reflecting lower rainfall and higher customer demand, and Recycled water sales rose by 6.2% due to new customer connections and reduced precipitation. Favorable operating results and prudent financial management contributed to the overall increase in the Water Utility's net position.

498 – Refuse Collection and Disposal

The Refuse Collection and Disposal Fund ended FY 2024-25 with an unrestricted net position of $22 million, a $3.8 million increase over FY 2023-24. The total net position of the Refuse Collection and Disposal Fund increase was primarily due to growth in service charge revenues.

Municipal Infrastructure Fund (Measure P)

On November 6, 2018, Burbank voters approved a general-purpose 3/4¢ local sales tax known as Measure P. By doing so, the voters approved a new ordinance in the Burbank Municipal Code (BMC), which established the requirement for an annual independent audit to ensure the proper expenditure of Measure P revenues consistent with the purposes established by the ordinance.

LSL, LLP, the City's external independent auditors, performed additional audit procedures to confirm the City's compliance with Measure P oversight provisions. The auditors confirmed, without exception, the following:

1) The $4.7 million annual baseline General Fund commitment was transferred to the Municipal Infrastructure Fund to ensure that Measure P revenues do not supplant previously available General Fund infrastructure funding.
2) Measure P tax revenues received during the fiscal year ended June 30, 2025, totaled $32.1 million, of which 50% were recorded to the Municipal Infrastructure Fund.
3) Expenditures within the Municipal Infrastructure Fund were solely expended on infrastructure improvements, maintenance, and repairs.

General Fund Revenues

The General Fund's actual recurring revenues for FY 2024-25 totaled $259 million, which was a 4% increase over FY 2023-24 actuals. General Fund revenues ended the year $3.8 million higher than the revised forecast for FY 2024-25, a difference of 1.5%. Total revenues received, including non-recurring resources, were $275.3 million.

Non-recurring revenues totaling $16.4 million included reimbursements for grants and federal Pandemic relief funding. The most significant grant funding included allocations from the 2021 American Rescue Plan Act (ARPA), reimbursements from the U.S. Forest Service for strike team deployments, and funding under the Permanent Local Housing Allocation (PLHA) program's five-year plan. These programs total approximately $7.5 million. Additional non-recurring revenues consisted of reimbursements for fire mutual-aid efforts, pass-through payments related to environmental impact reports, and Measure H funding for homelessness services.

Table 1 illustrates the comparison between the forecasted recurring revenues and the actual revenues received for FY 2024-25 and reconciles the General Fund revenues as reported in the ACFR.

Table 1: General Fund Revenues as of June 30, 2025
(In $1,000's)

NO.	RECURRING REVENUE CATEGORY	FINAL BUDGET RECURRING FY 2024-25	ACTUAL RECURRING 6/30/25	ACTUAL VS BUDGET	% OF BUDGET RECEIVED
1	Sales Tax	$ 64,412	$ 61,777	$ (2,635)	95.9%
2	Property Tax	78,626	79,552	927	101.2%
3	Utility Users Tax	19,639	18,939	(700)	96.4%
4	Services Charges - Intra City	15,657	15,259	(398)	97.5%
5	Services Charges	27,959	29,073	1,114	104.0%
6	In Lieu Tax	9,893	10,379	486	104.9%
7	Interest/Use of Money	4,818	5,165	347	107.2%
8	Parking/Traffic/Other Fines	2,601	3,373	772	129.7%
9	Transient Occupancy Tax	13,853	13,352	(501)	96.4%
10	Building Permits/License Fees	6,902	9,604	2,702	139.1%
11	Transient Parking Tax	4,701	5,274	572	112.2%
12	Business Taxes	2,464	2,601	137	105.5%
13	Franchises	1,520	1,281	(238)	84.3%
14	Intergovernmental Revenues	2,011	3,220	1,208	160.1%
	TOTAL RECURRING REVENUE	**$ 255,056**	**$ 258,848**	**$ 3,792**	**101.5%**

NON-RECURRING REVENUE		
Grants and State Reimbursements	$ 1,094	$ 8,458
Environmental Impact Report		181
PEG Revenue		173
Trust Account from Fund 115		2,729
GASB 31 Fair Value Adjustment		3,272
Worker's Comp Reimbursement		1,280
Miscellaneous Revenue	268	501
Transfers From Other Funds		245
TOTAL NON-RECURRING REVENUE	**$ 1,362**	**$ 16,839**

TOTAL FY 2024-25 GENERAL FUND REVENUES	**$ 256,418**	**$ 275,688**

RECONCILIATION TO ACFR		
Services Charges-Intra City (Cost Allocation)	-	(15,258)
TOTAL RECONCILIATION ITEMS	**$ -**	**$ (15,258)**

ACFR GENERAL FUND TOTAL REVENUES	**$ 256,418**	**$ 260,430**

Sales Tax

Sales tax revenue for FY 2024-25 was $61.7 million. Revenues decreased by 1.8% in comparison to the FY 2023-24 year-end total of $63.5 million. Second quarter receipts (April-June) declined by 10.9% after adjustments, largely due to reduced auto sales following the closure of a retail sales center. Consumer confidence remained low, with patrons showing greater caution in purchasing discretionary items and shifting their spending towards services and experiences. The Business and Industry sector was experiencing a slow recovery from the effects of labor strikes in prior years. Fuel and service station revenue continued to fall as crude oil prices declined. On a positive note, Transaction Use Tax (TUT) revenues, approved by voters as Measure P, rose 3.4% for the quarter.

Forecast:	$64,412,066
Actuals:	$61,777,433
% Received:	95.9%

Property Tax

Property taxes received for FY 2024-25 outperformed projections by approximately $900,000, up by 1.2%. The increase was primarily a result of the payoff of the City loans and bond principal reductions to the Successor Agency debt service schedules remaining from the former Redevelopment Agency. The payments that would have been used to pay off these debts are now part of residual distributions to the General Fund. Property taxes increased by 4.4% for FY 2024-25 compared to FY 2023-24.

Forecast:	$78,625,921
Actuals:	$79,552,424
% Received:	101.2%

Service Charges

Several revenues in this category performed above expectations in FY 2024-25. The most significant was the Emergency Medical Services (EMS) revenues, largely driven by a higher volume of calls for services. Parks and Recreation programs also experienced an overall increase in revenues, largely due to the expansion of the day camp programming. Overall, Service Charge revenues increased by 6.4% in comparison to the FY 2023-24 year-end total of $27.3 million.

Forecast:	$27,958,890
Actuals:	$29,073,007
% Received:	104.0%

Parking/Traffic/Other Fines

Parking fines outperformed expectations in FY 2024-25, generating approximately $862,000 more than projected. The implementation of the Downtown Parking Management Program, along with enhanced parking enforcement, contributed to this revenue increase.

Forecast:	$ 2,601,000
Actuals:	$ 3,373,211
% Received:	129.7%

Building Permits/License Fees

One-time major developments, such as the new airport terminal and the Warner Bros. Ranch lot project, together with residential and commercial property improvements, contributed to a $1.1 million increase in building permits in FY 2024-25. This is a 20.4% gain over the prior fiscal year.

Forecast:	$ 6,902,195
Actuals:	$ 9,603,976
% Received:	139.1%

General Fund Expenditures

The General Fund's Adopted Budget for FY 2024-25 was $258.7 million, of which 74% was allocated for salaries and benefits. After the Council approved carryovers and budget amendments, General Fund appropriations for the fiscal year totaled $292.9 million.

For FY 2024-25, all City Departments remained within approved budget appropriations. The total amount expended in the General Fund in FY 2024-25 was $250 million, which equates to 85% of total appropriations. However, $26 million of the remaining unspent appropriations were approved for carryover or are currently encumbered. Therefore, the City's total amount expended and assigned for expenditure was $276 million or 94% of total appropriations, leaving a General Fund budget savings of $16.8 million, primarily due to staffing vacancies.

Table 2 provides a summary of the General Fund's total appropriations and expenditures by Department for FY 2024-25, including the reconciliation to the ACFR.

Table 2 – General Fund Appropriations and Expenditures as of June 30, 2025
(In $1,000's)

DEPARTMENT	FY 2024-25 APPROPRIATIONS*	FY 2024-25 EXPENDITURES	PERCENT REALIZED
Police	$ 79,585	$ 75,809	95.3%
Fire	56,029	55,893	99.8%
Parks and Recreation	41,736	35,360	84.7%
Public Works	21,464	19,816	92.3%
Community Development	27,434	18,931	69.0%
Library Services	11,163	10,104	90.5%
Administrative Services	31,975	26,755	83.7%
Non-Departmental	23,551	7,261	30.8%
TOTAL EXPENDITURES	**$ 292,937**	**$ 249,929**	**85.3%**
ENCUMBRANCES & CARRYOVERS		**$ 26,141**	
GRAND TOTAL	**$ 292,937**	**$ 276,070**	**94.2%**

* Appropriations include all carryovers as well as any additional General Fund budget amendments approved by the City Council since the adoption of the FY 2024-25 Budget.

RECONCILIATION TO ACFR		
Encumbrances & Carryovers	$ -	$ (26,141)
Services of Other Departments	$ -	(15,660)
Transfers to Other Funds	$ (9,097)	(9,094)
TOTAL RECONCILIATION ITEMS	**$ (9,097)**	**$ (50,895)**
ACFR GENERAL FUND TOTAL EXPENDITURES	**$ 283,840**	**$ 225,175**

General Fund Year-End Balance

As of June 30, 2025, the General Fund's total balance was $178.8 million, an increase of $17 million from the prior fiscal year. Table 3 provides a breakdown of the General Fund's balances in accordance with the GASB-defined categories.

Table 3 – General Fund Balance as of June 30, 2025
(In $1,000's)

CATEGORIES	DESCRIPTION	FY 2024-25
Nonspendable	Amounts that cannot be spent due to their nature such as inventories, prepaid amounts, property, etc.	$ 348
Restricted	Amounts that can only be spent for the specific purposes stipulated by constitution, grants, or through enabling legislation.	35,120
Committed	Amounts that can be used only for the specific purposes determined by a formal action of the City Council.	-
Assigned	Unencumbered amounts approved by Council for manual carryover from FY 2022-23 to FY 2023-24.	16,280
Unassigned	Amounts include all spendable amounts not contained in the other classifications.	127,071
TOTAL GENERAL FUND BALANCE		**$ 178,819**

The unassigned balance of approximately $127 million represents the amount available to the Council for meeting the City's general needs. Within the unassigned balance, the City Council has taken action to set aside certain amounts for specific purposes. Table 4 details the budgetary reserves, outstanding accounts receivable, encumbrances, and the remaining spendable fund balance available for future appropriations, all of which comprise the total General Fund unassigned balance at the close of FY 2024-25.

Table 4 – General Fund Unassigned Balance as of June 30, 2025
(In $1,000's)

Budgetary Reserves		
Emergency Reserve (5%)	$	12,283
Working Capital Reserve (15%)		36,848
Budget Stabilization		12,283
Compensated Absences		3,949
Park Development Fees		204
Performing Arts		88
Art In Public Places		1,177
Youth Endowment		14
Burbank Athletic Federation (BAF)		292
General Plan Fee		2,185
Sub-total of Budgetary Reserves	**$**	**69,323**
Encumbrances	**$**	**9,861**
Outstanding Accounts Receivable	**$**	**1,151**
Spendable Fund Balance Available for Future Appropriations	**$**	**46,736**
JUNE 30, 2025 YEAR-END UNASSIGNED BALANCE	**$**	**127,071**

The General Fund spendable balance on June 30, 2025, of approximately $47 million, is notably higher than the spendable balance projected during the FY 2024-25 budget process. The difference is due to higher-than-expected fiscal year-end budget savings and the receipt of several significant one-time revenues.

ENVIRONMENTAL REVIEW

This activity includes the FY 2024-25 Annual Comprehensive Financial Report and has no potential for resulting in either a direct or a reasonably foreseeable indirect physical change in the environment. As such, it is not a "project" subject to the requirements of the California Environmental Quality Act (CEQA) 14 Cal. Code Regs § 15378.

FISCAL IMPACT

There is no fiscal impact associated with this informational report to Council.

CONCLUSION

The City's overall FY 2024-25 actual financial results were favorable, representing a solid fiscal position. The increase in Citywide net position at year-end is a positive indicator of the City's overall fiscal health, resulting from the strong financial policies and strategic goals previously adopted by the City Council. Staff will continue to monitor economic fluctuations or legislative actions that may impact the City's financial position.

ATTACHMENT

Attachment 1 – Annual Comprehensive Financial Report, Fiscal Year Ended June 30, 2025

CITY OF BURBANK
CALIFORNIA

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FISCAL YEAR ENDED JUNE 30, 2025

ABOUT THE COVER

The City of Burbank Fiscal Year 2024-25 Annual Comprehensive Financial Report book cover and tabs feature the Warner Bros. Second Century Project. Completed in May of 2023, the Second Century Project was dedicated and named for the centennial anniversary of Warner Bros. Studios. The Frank Gehry-designed office complex features a brand new 800,000-square-foot headquarters for Warner Bros. which houses 4,500 employees. The LEED certified project comprises two buildings, one seven stories high and the other nine, that resemble staggered icebergs through their glass façade. Developed by Worthe Real Estate Group, the complex is located at the back half of The Burbank Studios Lot, rising in full view above State Route 134. The Second Century Project is a celebration of the creativity and innovation at the heart of the Burbank Media District and entertainment industry. Through this project, Warner Bros. has crafted a modern and immersive workplace with a unique tapestry of materials, hospitality, and Warner Bros. history. The project was awarded 'Most Innovative Workplace of the Year – Greater than 50,000 Square Feet' at the 2023 REmmy Awards, which recognizes and celebrates outstanding achievement in corporate real estate, highlighting innovation in workplace design and construction. The Warner Bros. Second Century Project is a significant addition to Burbank's Media District and affirms the City's reputation as the "Media Capital of the World".

COVER LAYOUT:
Cassidy Allen

PHOTOGRAPHY:
City of Burbank Staff

ANNUAL COMPREHENSIVE FINANCIAL REPORT

OF THE

CITY OF BURBANK
BURBANK, CALIFORNIA

FISCAL YEAR ENDED
JUNE 30, 2025

Prepared by:
Financial Services Department
Jennifer Becker
Financial Services Director

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INTRODUCTORY SECTION

The Introductory Section of the Annual Comprehensive Financial Report provides general information of the City of Burbank, California's structure and its personnel, as well as information useful in assessing the City's financial condition. This section includes:

- Letter of Transmittal
- City's Organizational Chart and List of Principal Officials
- Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting

CITY OF BURBANK
FISCAL YEAR 2024-25
ELECTED OFFICIALS
AND
PRINCIPAL OFFICERS

CITY COUNCIL

Nikki Perez, Mayor
Tamala Takahasi, Vice-Mayor

Konstantine Anthony
Council Member

Zizette Mullins
Council Member

Christopher John Rizzotti
Council Member

ELECTED OFFICIALS

Kimberley Clark, City Clerk
Krystle Palmer, City Treasurer

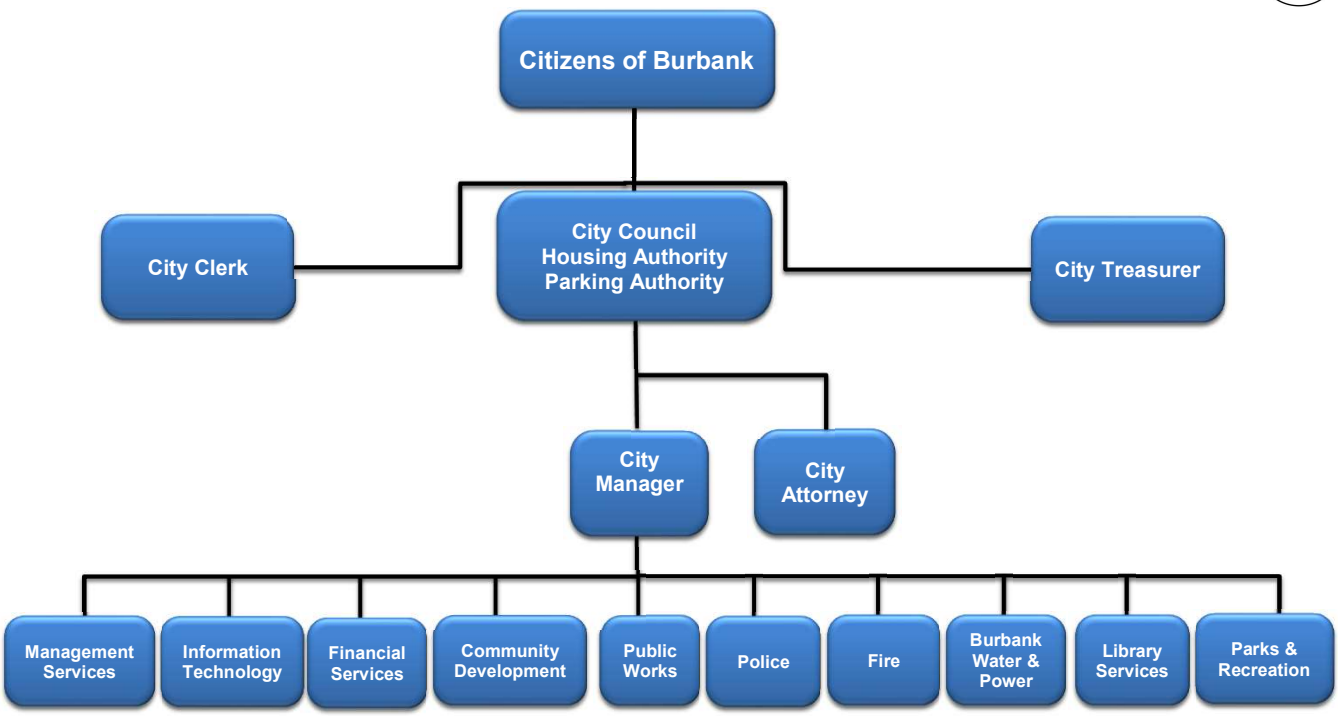
APPOINTED OFFICIALS

Justin Hess, City Manager
Joseph McDougall, City Attorney

MANAGEMENT TEAM

Courtney Padgett, Assistant City Manager
Mandip Samra, Burbank Water and Power General Manager
Jose Calderon, Chief Information Officer
Patrick Prescott, Community Development Director
Jennifer Becker, Financial Services Director
Danny Alvarez, Fire Chief
Eric Lashley, Library Services Director
Betsy McClinton, Management Services Director
Marisa Garcia, Parks and Recreation Director
Rafael Quintero, Police Chief
Ken Berkman, Public Works Director

CITY ORGANIZATION CHART



Boards, Committees and Commissions in Burbank Municipal Code

Art In Public Places Committee
Board of Building and Fire Code Appeals
Board of Library Trustees
Burbank Cultural Arts Commission
Burbank Water and Power Board
Charter Review Committee
Civil Service Board
Heritage Commission
Infrastructure Oversight Board
Landlord-Tenant Commission
Park, Recreation and Community Services Board
Planning Commission
Police Commission
Senior Citizen Board
Sustainable Burbank Commission
Transportation Commission
Youth Board

Mayor
Nikki Perez

Vice Mayor
Tamala Takahashi

Council Member
Konstantine Anthony

Council Member
Zizette Mullins

Council Member
Christopher John Rizzotti

CITY OF BURBANK
275 EAST OLIVE AVENUE, P.O. BOX 6459, BURBANK, CALIFORNIA 91510-6459
BURBANKCA.GOV

December 10, 2025

To the Honorable Mayor, Members of the City Council and the
Citizens of the City of Burbank, California:

We are pleased to submit the Annual Comprehensive Financial Report (ACFR) of the City of Burbank for the Fiscal Year (FY) 2024-25. Responsibility for the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the City. In our opinion, the data is accurate in all material aspects, is presented in a manner designed to fairly set forth the financial position and results of operations of the City and contains all disclosures necessary to enable the reader to understand the City's financial affairs.
The financial statements are prepared in accordance with Generally Accepted Accounting Principles (GAAP) as established by the Government Accounting Standards Board (GASB). This report consists of management's representations concerning the finances of the City of Burbank, California. Consequently, the management assumes full responsibility for the completeness and reliability of all the information presented in this report. To provide a reasonable basis for making these representations, the management of the City 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 preparation of the City's financial statements in conformity with GAAP. Since the cost should not outweigh the benefits, the City's internal controls have been designed to provide reasonable rather than an 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, this financial report is complete and reliable in all material respects.

Audited Financial Statements

The City's financial statements have been audited by LSL, LLP, a public accounting firm fully licensed and qualified to perform audits of local governments within the State of California. The goal of the independent audit is to provide reasonable assurance that the financial statements of the City of Burbank, California, for the FY ended June 30, 2025, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, and evaluating the overall financial statement presentation.

The independent auditors concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that the City of Burbank, California's financial statements for the FY ended June 30, 2025, are fairly presented in conformity with GAAP. The independent auditors' report is presented as the first component 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 the 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 in the financial section of the ACFR.

"Single Audit" for Federal Grant Programs:

The independent audit of the financial statements of the City was part of a broader, federally mandated "Single Audit" designed to meet the special needs of Federal grantor agencies. The standards governing Single Audit engagements require the independent auditor to report not only on the fair presentation of the financial statements but also on the audited government's internal controls and compliance with legal requirements. Special emphasis is placed on internal controls and legal requirements involving the administration of Federal awards. This information is available in the City's separately issued Single Audit Report.

PROFILE OF THE CITY OF BURBANK

The City of Burbank, incorporated in 1911 under the general laws of the State of California, is a long-established residential city and commercial center located within Los Angeles County in Southern California. The City of Burbank is a unique urban community located 12 miles northwest of downtown Los Angeles and nestled between the Hollywood Hills and the Verdugo Mountains near the 5 and 134 Freeways. The City occupies a land area of 17.16 square miles and serves a population of 106,146.

The City provides a full range of municipal services to its residents and businesses. Services provided include public safety (police and fire); street construction and maintenance; sanitation; refuse collection and disposal; electric, water, and sewer utilities; cultural and recreational programs; public infrastructure improvements; planning and zoning; and general administrative and support services.

Form of Government

Burbank is a full-service charter city that operates on a Council-Manager form of government. The Council has the authority to make and enforce all laws and regulations concerning municipal affairs, subject only to the limitations of the City Charter and the State Constitution. The City Council consists of five members elected at-large for four-year terms. The Mayor and Vice-Mayor are selected from the City Council members and serve one-year terms. The City's other elected officials are the City Treasurer and City Clerk, whose terms of office are four years. The City Council appoints the City Manager and City Attorney. All other department heads are hired by the City Manager.

Budgetary Policy and Control

The annual budget serves as the foundation for the City's financial planning and control. The City Council is required to adopt an annual budget resolution by June 30 of each year for the General Fund, Special Revenue Funds, Capital Projects Funds, and Proprietary Funds. These budgets are adopted and presented for reporting purposes on a basis consistent with GAAP.

The level of appropriated budgetary control is the total adopted budget, which is defined as the total budget for all funds and divisions and includes all revisions and amendments approved by the City Council after the initial budget adoption. The City Manager may authorize transfers of appropriations within the adopted budget. Supplemental appropriations during the year must be approved by the City Council. Unexpended or unencumbered appropriations lapse at the end of the fiscal year. Encumbered appropriations are re-appropriated in the ensuing year's budget. The City utilizes an encumbrance accounting system, whereby commitments such as purchase orders and unperformed contracts are recorded as assigned fund balances at year-end per GASB #54.

FACTORS AFFECTING FINANCIAL CONDITION

The information presented in the financial statements is best understood when it is considered from the broader perspective of the specific environment within which the City of Burbank operates.

Local Economic Environment

The City of Burbank's economic environment is showing strength in commercial, residential, and retail development sectors with several development projects underway, including more than 2,116 units of housing, 1,007 hotel rooms, 16 new sound stages, and offices.

Plans for four new hotel properties including AC Hotel, Aloft, Residence Inn, and Home 2 Suites by Hilton are set to expand the City's existing inventory by 37%. This market growth is bolstered by the tourism efforts through Visit Burbank, which achieved a citywide hotel occupancy rate of 76.3% with average daily rates of $190 per night in Fiscal Year 2024-25.

The City continues to focus on projects promoting the beautification of our neighborhoods and business districts, the attraction of new retail stores and restaurants, the development of much needed housing, and the expansion of the citywide transportation system.

Downtown Burbank's retail and office scene is thriving with the opening of new restaurants and retailers such as Palma Ristorante, Jam Jam Tea Studio, Tigawok, Chubby Dumpling, Lab Lagree, Candeeland, and Miniso. Several new businesses are also planned to open in FY 2025-26, including Supreme Crab, Scum and Villainy Cantina, The Melt, and iSmash.

Downtown Burbank spans over 13 blocks with more than 600 retailers and restaurants and four major hotels. With several mixed-use developments underway in this core area, Downtown Burbank continues its evolution as a thriving 18-hour neighborhood for residents, businesses, and visitors to enjoy. The first two phases of the First Street Village mixed-use project, located at the southwest corner of First Street and Magnolia Avenue, are now complete. This project includes 176 apartments and 12,000 square feet of ground-floor retail and restaurant space that is almost completely leased out. The Intro by LaTerra mixed-use development project is also well underway, with 573 housing units now completed and a 307-room hotel anticipated to be completed in a few years.

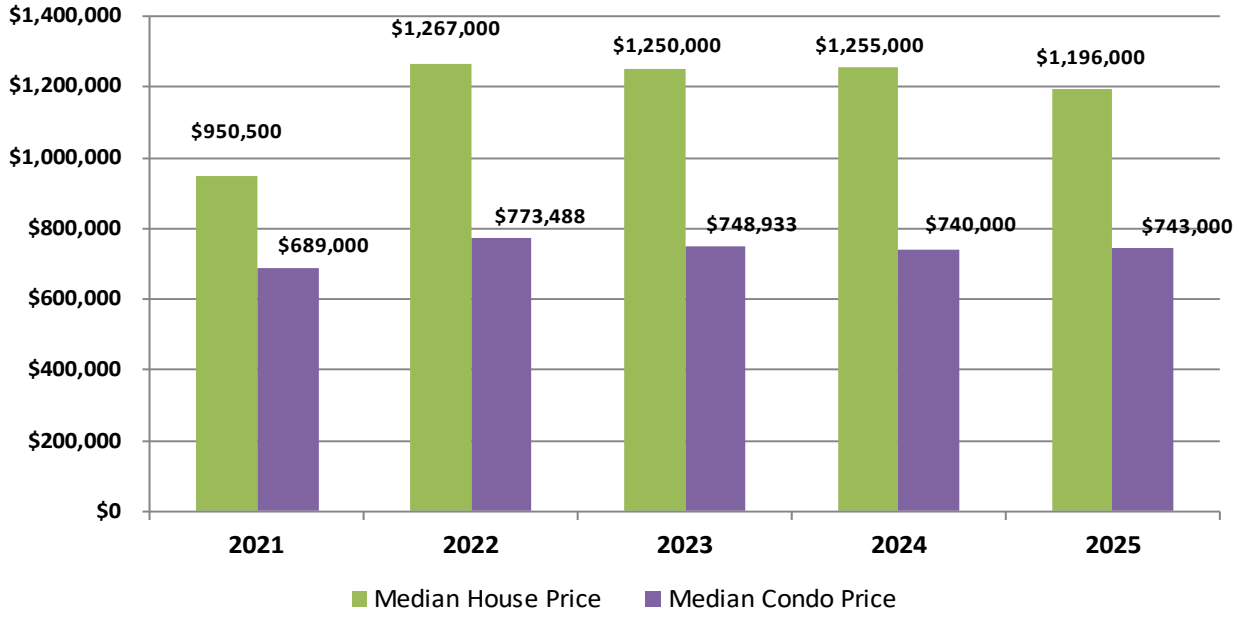
Throughout the City, business continues to grow, with new openings including Capital Grille, Philz Coffee, Handel's Ice Cream, Idyllwild Tavern, and Rivian Motors, to name a few, and the anticipated openings of Equinox Gym, Firehouse Subs, and Flow Wine Bar, coming soon.

Over the past five years, Burbank has experienced a 19% increase in average household incomes, reflecting robust job creation and upward mobility; a 40% jump in average single-family home values, signaling strong market demand and quality-of-life appeal; and a 21% rise in hotel Average Daily Rates (ADR), underscoring a dynamic tourism sector. Downtown Burbank visitation grew 13.2% since 2020, bolstered by enhanced outdoor dining, new retail and restaurant openings, and safe and clean initiatives, while Hollywood Burbank Airport passenger traffic exceeded pre-2019 benchmarks despite geopolitical headwinds.

Looking ahead, the approved 2024-2028 Economic Development Strategic Plan continues to serve as the guide for the City's economic development priorities including streamlining the permitting process to enhance the opening of new businesses and the expansion of existing businesses, optimizing vacant or underutilized spaces, focusing on innovation to ensure a vibrant, growing economy, retaining and expanding Burbank's leading and emerging industries, supporting diverse, independent small businesses, and market Burbank to attract businesses and employees. The Plan also provides a framework to look ahead to the future and ensure that there are measures and deliverables in place to maintain economic vibrancy in the City.

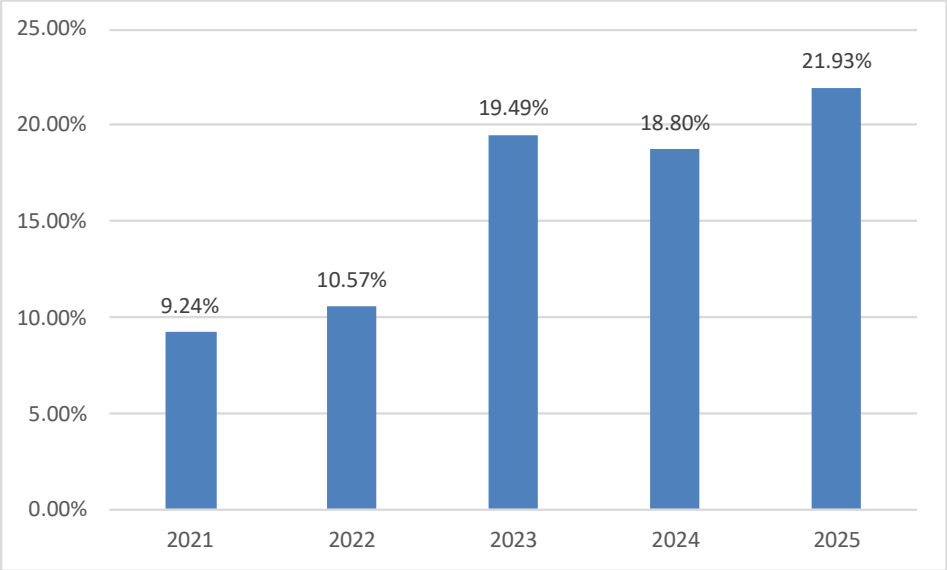
Burbank's average single-family home sale price for the second quarter of 2025 was $1,299,519, while the median home sale price was $1,196,000, compared to the same period last year where average single-family home prices were $1,230,000 while median home prices were $1,200,000. The median price for condominium sales for the second quarter of 2025 was $743,000, a slight increase compared to the same period last year at $740,000. The affordability of housing for Burbank's workforce population and low-income residents continues to be a primary focus of the City's economic development efforts.

Burbank Median Housing Prices



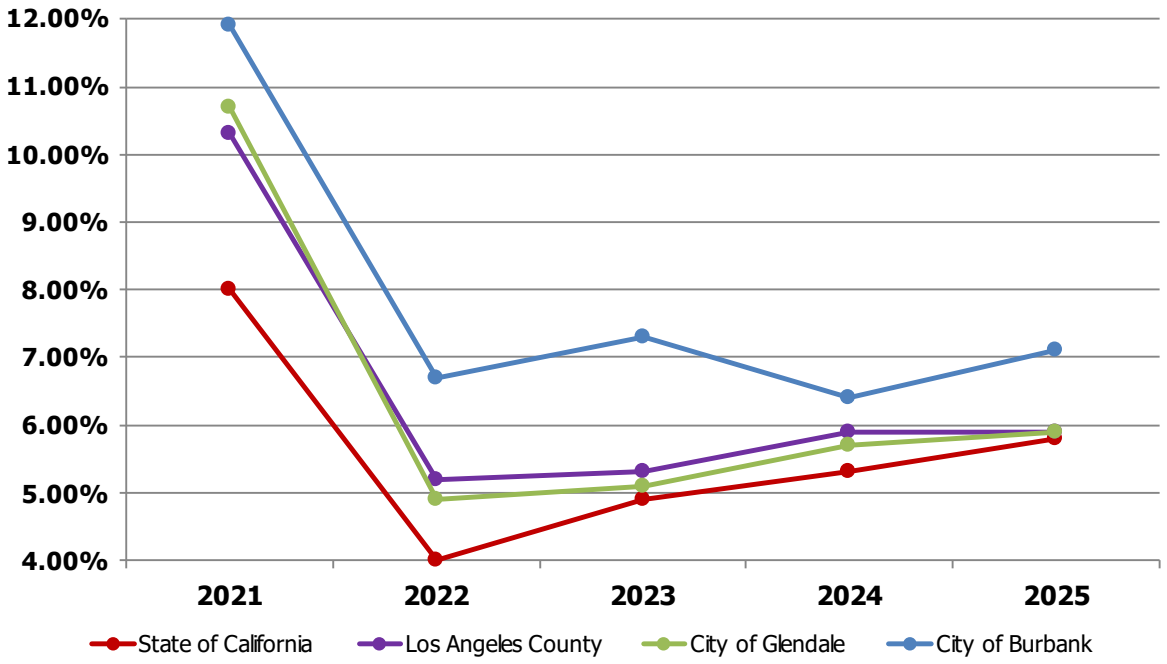
Burbank's office space vacancy increased in June 2025 to 21.93% compared to 18.8% in June 2024. This relatively high vacancy rate is a result of the downsizing of office space due to the continuation of work-from-home initiatives from multiple large employers and the building of additional office space such as the Warner Bros. Second Century development. Office rental rates increased slightly, averaging $4.10 per square foot in June 2025 compared to $4.04 per square foot in June 2024.

Office Vacancy Trend



Unemployment rates remained relatively stable into 2025. The City of Burbank's unemployment rate for June 2025 of 7.1% was higher in comparison to the City of Glendale's 5.9%, Los Angeles County's 5.9%, and the State of California's rate of 5.8%. The ongoing changes in the entertainment industry have continued to contribute to Burbank's higher unemployment rate, given the concentration of entertainment industry jobs located within the City.

Unemployment Rate Trend



Effectively utilizing the City of Burbank's resources for the benefit of the entire community is at the heart of the Mayor and City Council's commitment to solid fiscal management. Economic development efforts also seek to continue building Burbank's revenue base by bringing new jobs, along with residential and commercial development that will increase Burbank's assessed value and generate property tax, sales tax, and transient occupancy tax revenues to the City.

Long-Term Financial Planning

The City of Burbank engages in many activities focused on long-term financial planning, including:

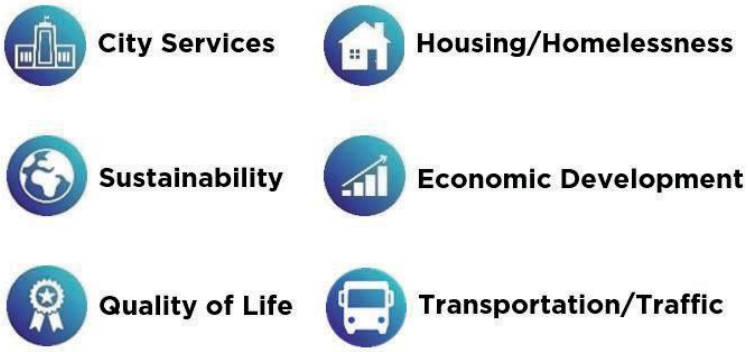
Five-Year Financial Forecast. The intended purpose of the financial forecast is to foster an understanding of long-term financial trends and their impact on the City's overall financial picture. This long-term perspective allows the City Council and City management to make informed financial decisions today while fully understanding the future impacts of decisions.

The Burbank City Council also annually reviews and adopts a five-year Capital Improvement Program (CIP), grouping major projects by categories such as:

- Municipal Facilities
- Parks and Recreation
- Refuse Collection and Disposal
- Technology Infrastructure
- Traffic, Transportation, and Pedestrian Access
- Wastewater
- Burbank Water and Power (BWP) Utility Projects

The CIP is a five-year program designed to tie the planning of capital improvements to realistic, reliable funding sources to ensure that both the planning and implementation of such projects are balanced with available resources. These investments reflect the City Council's commitment to maintaining and improving the City and to providing citizens with the highest possible service.

Major City Goals. The City Council sets goals to assist policy leaders in developing a future focus, discussing issues and opportunities facing the community, setting strategic direction, and determining priorities. Council goal-setting also provides a clear message to City staff as to what the Council aims to accomplish in the upcoming planning period. These were the established priorities for FY 2024-25:



The City Council's goals drive the development of City department goals, also known as the Work Program, as well as department performance measures, both of which are prepared annually by City staff as part of the budget process. Work Program Goals and Performance Measures are clearly linked to the City Council's six stated goals for 2025. The elements of the Work Program are above and beyond the core services to the community that the City provides and are part of our continuous improvement efforts. The Adopted FY 2024-25 Budget reflects these stated efforts and aligns approved increases to funding with the above priorities established by the City Council.

MAJOR INITIATIVES

There are many exciting projects currently proposed or underway in the City of Burbank. Construction on several significant projects in FY 2024-25 is anticipated to bringing new housing, commercial, and industrial opportunities to improve both the City's financial health and quality of life.

First Street Village: This mixed-use project consists of three, six-story buildings with 176 multi-family apartments on the upper floors and up to 11,800-square-foot of retail and commercial space on the ground floors. The property is the first of its kind to include 14 affordable housing units. On-site amenities and an open space area will be included.

INTRO by LaTerra : This is a mixed-use project featuring 573 rental units, a 307-room hotel, and 1,067-square-foot of ground floor retail. The residential portion of the project is now complete, with the hotel anticipated to be completed in a few years.

A-LOFT and Residence Inn Hotels: A seven-story dual-brand hotel that will consist of 420 rooms, 219 hotel rooms operated by A-loft, and 201 hotel rooms operated by Residence Inn. The hotel would also include amenities such as a restaurant, a lounge, cafes, meeting rooms, a fitness center, and a rooftop amenity deck. This project is estimated to be completed in 2028.

Aero Crossings: This project will encompass 862 residential units including 80 low-income units, and 12 live-work spaces. In addition to the residential units, Aero Crossings will include 9,700-square-foot of retail space, 151,800-square-foot of office space, 1,613 parking spaces, and 91,575-square-foot of open space that includes paseos, courtyards, and roof decks.

Elevate BUR Airport Replacement Terminal: A new 14-gate, 355,000-square-foot replacement terminal to be built with up to 2,007 parking spaces at the site of the current Hollywood Burbank Airport. The replacement terminal is slated to open in 2026 with demolition of the existing terminal occurring within 12 months of completion.

Warner Bros. Discover Ranch Lot Studios: A 30-acre studio campus on 926,000 square feet consisting of 16 sound stages and a five-story office building and parking structure. This project is estimated to be completed in 2025.

AC Hotel: A six-story 196-room hotel with a 3,800 square feet ground-level restaurant and three levels of subterranean parking. Amenities to include a fitness center, lounge, pool, outdoor courtyard, and rooftop viewing deck.

Home2Suites by Hilton: A Five-story, 43,896-square-foot all-suite extended-stay hotel featuring 84 rooms with contemporary accommodations.

Burbank Civic Center Project: The proposed project includes a replacement Central Library of approximately 65,000 square feet, open space of approximately 52,000 square feet, replacement office space for the City Administrative Services Building of approximately 25,000 square feet, and a public parking facility.

Pickwick Lane: Construction of 92 three-story residential townhomes ranging from 1,333 to 1,912 square feet on a 5.05-acre site that was previously Pickwick bowling alley. 10 of the 92 units will be set aside as deed-restricted dwelling units affordable to eligible low-income households. This project is estimated to be completed in 2025.

AWARDS AND ACKNOWLEDGMENTS

The Award Program

The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Burbank for its annual comprehensive financial report for the FY that ended June 30, 2024. This was the 41st consecutive year that the City of Burbank received this prestigious award. To be awarded a Certificate of Achievement, the City published an easily readable and efficiently organized annual comprehensive financial report. This report satisfied both GAAP and applicable legal requirements.

The Certificate of Achievement for Excellence in Financial Reporting from the GFOA is valid for one year. Staff expects the current annual comprehensive financial report will continue to meet the Certificate of Achievement requirements and it will be submitted to the GFOA in anticipation of receiving another certificate.

There are many benefits to participating in these programs beyond simply receiving recognition for our efforts. By striving to meet the program's standards and goals, the City continues to produce updated and enhanced reports. Additionally, as part of the review process, comments for improvement from other municipal finance professionals who review our reports from a "fresh" perspective are received. This results in continuous improvements in reporting our financial results to elected officials, staff, and other interested parties such as bondholders, credit agencies, and the public at large.

Acknowledgments

We are deeply grateful to the entire Financial Services Department staff, whose dedication and teamwork made the preparation of this report possible. Each individual's contribution is sincerely appreciated. We also wish to acknowledge the hard work and support of our Department Managers and their teams.

Respectfully,

JUSTIN HESS
City Manager

JENNIFER BECKER
Financial Services Director

CERTIFICATE OF ACHIEVEMENT FOR EXCELLENCE IN FINANCIAL REPORTING

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 Burbank for its annual comprehensive financial report for the fiscal year ended June 30, 2024. This was the 41st consecutive year that the City of Burbank has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized annual Comprehensive financial report. 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 that our current annual comprehensive financial report 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.

Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

City of Burbank California

For its Annual Comprehensive Financial Report
For the Fiscal Year Ended

June 30, 2024

Christopher P. Morrill

Executive Director/CEO

FINANCIAL SECTION

The Financial Section of the Annual Comprehensive Financial Report contains the following:

- Independent Auditors' Report
- Required Supplementary Information – Management's Discussion and Analysis (MD and A)
- City's basic financial statement, which includes the following:
  - The Government-wide Financial Statements
  - Fund Financial Statements
  - Notes to Basic Financial Statements
- Required Supplementary Information – Schedule of Funding Progress of the City's Defined Benefit Pension Plan

INDEPENDENT AUDITORS' REPORT

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

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Burbank, 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 as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City as of June 30, 2025, and the respective changes in financial position, and, where applicable, cash flows thereof, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America 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

Change in Accounting Principle

As described in Note 1 to the financial statements, in 2025, the City adopted new accounting guidance, GASB Statement No. 101, *Compensated Absences*. 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.

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.

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.
- 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 post-employment 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.

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The 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.

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 auditors' 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 December 10, 2025, 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 City's internal control over financial reporting and compliance.

LSL, LLP

Irvine, California
December 10, 2025

City of Burbank

Management's Discussion and Analysis
(in thousands)

As management of the City of Burbank, California, we offer readers of the City's financial statements this narrative overview and analysis of the financial activities of the City for the Fiscal Year (FY) ended June 30, 2025. We encourage readers to review the information provided here along with the additional details included in our letter of transmittal, which can be found on page I of this report.

FINANCIAL HIGHLIGHTS

- The assets and deferred outflows of resources of the City exceeded its liabilities and deferred inflows of resources at the close of the most recent FY by $1,498,759 (net position), which was comprised of net investment in capital assets of $1,106,131, restricted net position of $133,518, and unrestricted net position of $259,110. Of this amount, $259,110 (unrestricted net position) may be used to meet the City's ongoing obligations.
- The City's total net position increased by $53,384 during the Fiscal Year 2024-25. This growth was driven by the governmental activities of the City, accounting for $22,806 of the increase. The increase was mainly attributable to the positive revenue growth in property tax, Transient Occupancy (TOT), parking fees, permits/license fees and charges for services. Business-type activities accounted for an increase of $30,578, with the Electric Utility and Refuse Collection and Disposal accounting for the majority of the increase in total net position.
- As of June 30, 2025, the City's governmental funds reported combined balances of $381,397, an increase of $38,207 from the prior year restated balance. Approximately, $126,951 or 33% of the total fund balances are unassigned and available for spending.
- At the end of the FY 2024-25, the unassigned fund balance for the General Fund was $127,071, or 54% of total expenditures.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

- Government-wide financial statements
- Fund financial statements
- Note to basic financial statements. This report contains required supplementary information and an unaudited statistical section in addition to the basic financial statements

Government-wide Financial Statements. The government-wide financial 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 statement of net position presents information on all the City's assets, deferred outflows, liabilities, and deferred inflows, with the difference between the four 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 causing the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported for some items that will only affect cash flows in future fiscal years (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (governmental activities) from ones that are intended to recover some costs through user fees and charges (business-type activities).

The governmental activities of the City include general government, police, fire, public works, community development, parks and recreation, library, and interest on long-term debt. Property taxes, sales tax, transient occupancy tax, user fees, interest income, state and federal grants, contributions from other agencies, and other revenues finance these activities. The business-type activities of the City include operations of the electric, water, water reclamation and sewer, refuse

collection and disposal utilities.

The government-wide financial statements can be found on page 17 of this report.

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 City's funds can be divided into two categories: governmental funds and proprietary funds.

Governmental Funds. Governmental funds are used to account for the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental funds' 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 evaluating the City's near-term financial 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 funds' balance sheet and the statement of revenues, expenditures, and changes in fund balances provide a reconciliation to compare governmental funds and governmental activities.

The City maintains 23 individual governmental funds. Information is presented separately in the governmental funds' balance sheet and in the statement of revenues, expenditures, and changes in fund balances for the General Fund and the Low and Moderate Income Housing Special Revenue Fund, each of which is considered to be a major fund. Data from the other 21 governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combined statements in the Non-major Governmental Funds section of this report.

The City adopts an annual appropriated budget for all its funds. A budgetary comparison statement is provided for all funds with an annually adopted budget. The budgetary comparison statement for the General Fund is in the basic financial statements. All other funds with legally adopted annual budgets are in the supplementary information section.

Proprietary Funds. The City maintains two different types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The City uses enterprise funds to account for its Electric, Water, Water Reclamation and Sewer, and Refuse Collection and Disposal Services. Internal service funds are an accounting device used to accumulate and allocate costs internally among the City's various functions. The City uses internal service funds to account for the following activities:

- Self-insurance activities, including:
  - General liability insurance
  - Workers' compensation insurance
- Vehicle operation and maintenance
- Office equipment operation and maintenance
- Communication equipment operation and maintenance
- Information technology infrastructure and operation

Because these services predominantly benefit governmental rather than business-type functions, they have been included within governmental activities in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the electric, water, water reclamation and sewer, and refuse collection and disposal utilities, all of which are considered major funds of the City. Conversely, the internal service funds are combined into a single, aggregated presentation in the proprietary fund financial statements. Individual fund data for the internal service funds is provided in the form of combined statements in the Internal Service

Funds section of this report.

The basic proprietary fund financial statements can be found on page 27 of this report.

Notes to the Basic Financial Statements. The notes to the basic financial statements provide additional information and context that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements can be found on page 34 of this report.

Other Information. In addition to the basic financial statements and accompanying notes, this report also presents required supplementary information concerning the City's progress in funding its obligation to provide pension benefits to its employees. Required Supplementary Information can be found on page 87 of this report. Supplementary information on non-major governmental funds and internal service funds is presented immediately following the required supplementary information on pensions and the combining and individual fund statements and schedules can be found on page 105 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of the City's financial position. In the case of the City, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by $1,498,759 at the close of FY 2024-25.

The largest portion of the City's net position (74%) reflects its net investment in capital assets (e.g., land, buildings, utility and general government infrastructure, machinery, and equipment, etc.), less any related debt used to acquire those assets that are still outstanding. The City uses capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City's net investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets cannot be used to liquidate liabilities.

TABLE 1 - The City of Burbank's Net Position as of June 30, 2025 and 2024:

	Governmental Activities		Business-type Activities		Total	
	2025	2024	2025	2024	2025	2024
Assets:						
Current and other assets	$ 607,751	$ 570,858	$ 386,383	$ 375,668	$ 994,134	$ 946,526
Capital assets	718,912	707,276	590,056	542,998	1,308,968	1,250,274
Total assets	1,326,663	1,278,134	976,439	918,666	2,303,102	2,196,800
Deferred outflows of resources	73,778	114,933	29,362	44,164	103,140	159,097
Liabilities:						
Current and other liabilities	75,760	62,167	88,111	57,681	163,871	119,848
Long-term liabilities	356,708	379,771	365,154	377,703	721,862	757,474
Total liabilities	432,468	441,938	453,265	435,384	885,733	877,322
Deferred Inflows of Resources	10,070	16,032	11,680	17,168	21,750	33,200
Net Position:						
Net investment in capital assets	711,841	701,659	394,290	386,335	1,106,131	1,087,994
Restricted	130,105	113,452	3,413	2,814	133,518	116,266
Unrestricted	115,957	119,986	143,153	121,129	259,110	241,115
Total net position	$ 957,903	$ 935,097	$ 540,856	$ 510,278	$ 1,498,759	$ 1,445,375

At the end of FY 2024-25, the City can report positive balances in all three categories of net position. The total net position was positive as a whole for the City, as well as for its separate governmental and business-type activities.

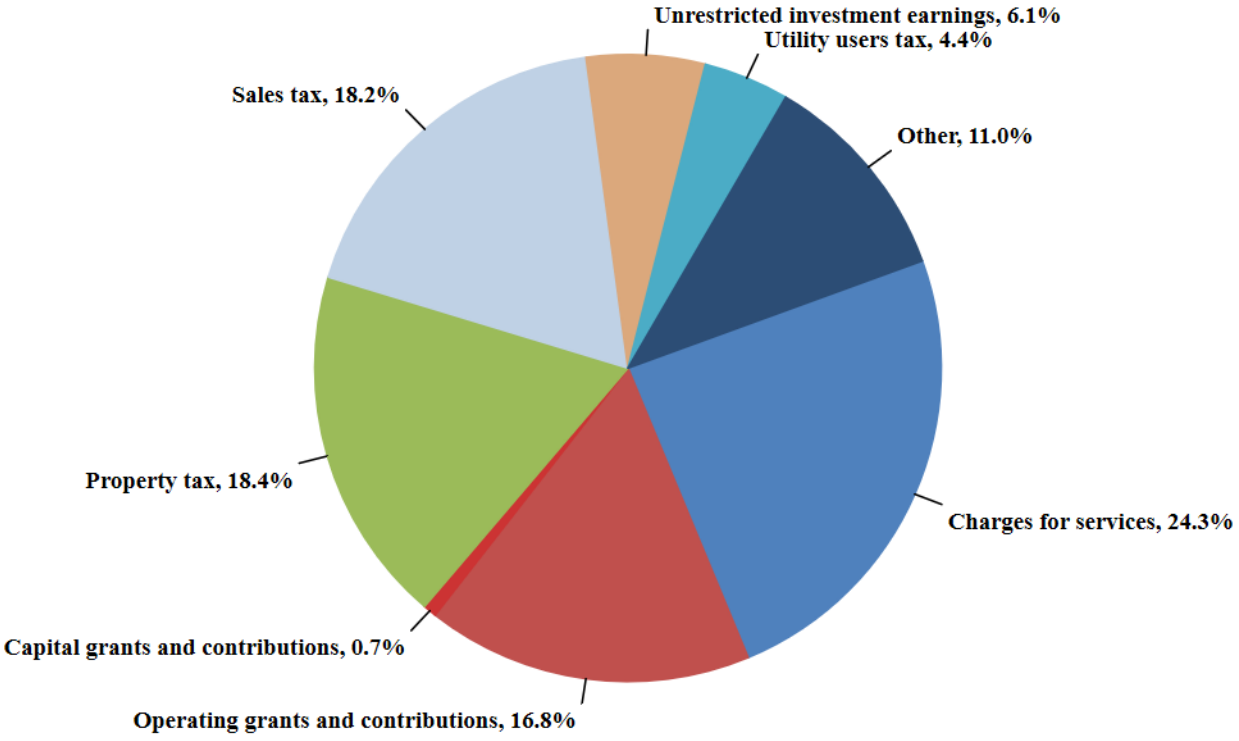
TABLE 2 - The City's Changes in Net Position for the years ended June 30, 2025 and 2024:

	Governmental Activities		Business-type Activities		Total	
	2025	2024	2025	2024	2025	2024
Revenues:						
Program revenues:						
Charges for services	$ 104,031	$ 100,410	$ 316,812	$ 281,245	$ 420,843	$ 381,655
Operating grants and contributions	72,066	57,410	438	1,465	72,504	58,875
Capital grants and contributions	2,974	107	6,908	2,981	9,882	3,088
General revenues:						
Property tax	78,967	75,169	-	-	78,967	75,169
Sales tax	77,843	79,217	-	-	77,843	79,217
Utility users tax	18,939	18,687	-	-	18,939	18,687
Unrestricted investment earnings	26,210	21,690	15,778	15,239	41,988	36,929
Other	47,294	56,917	3,259	3,660	50,553	60,577
Total revenues	428,324	409,607	343,195	304,590	771,519	714,197
Expenses:						
General government	24,682	29,087	-	-	24,682	29,087
Police	89,841	82,707	-	-	89,841	82,707
Fire	69,835	64,421	-	-	69,835	64,421
Public works	43,882	40,801	-	-	43,882	40,801
Community development	119,471	80,567	-	-	119,471	80,567
Parks and recreation	45,960	41,248	-	-	45,960	41,248
Library	12,036	8,984	-	-	12,036	8,984
Water reclamation & sewer	-	-	18,933	19,063	18,933	19,063
Electric utility	-	-	230,907	204,426	230,907	204,426
Water utility	-	-	39,956	37,346	39,956	37,346
Refuse collection & disposal	-	-	23,288	22,592	23,288	22,592
Total expenses	405,707	347,815	313,084	283,427	718,791	631,242
Increase (decrease) in net position before transfers	22,617	61,792	30,111	21,163	52,728	82,955
Gain from sale of capital assets	206	191	450	(608)	656	(417)
Transfers	(17)	268	17	(268)	-	-
Increase (decrease) in net position	22,806	62,251	30,578	20,287	53,384	82,538
Net position, July 1, 2024	935,097	872,846	510,278	489,991	1,445,375	1,362,837
Net position, June 30, 2025	$ 957,903	$ 935,097	$ 540,856	$ 510,278	$ 1,498,759	$ 1,445,375

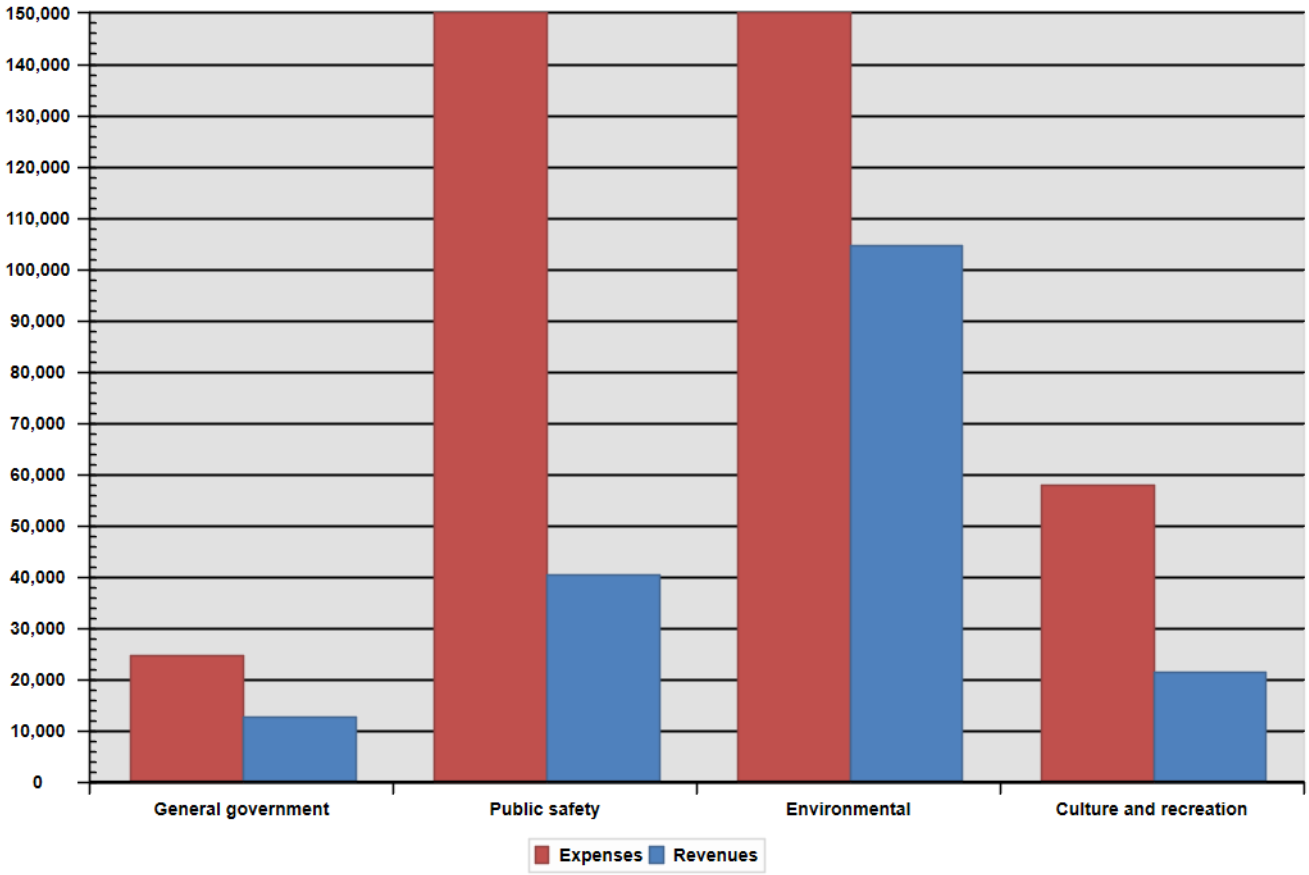
Governmental Activities. Governmental activities increased the City's net position by $22,806, due to revenue growth in service charges, assessed value growth in property taxes, and operating grants and contributions. Total expenses increased by $57,892 (17%), mainly as a result of the higher cost of goods and labor, while program revenues increased by 13% due to an increase in operating grants and contributions of $14,656 from the prior year. General revenues, which encompass Property Tax, Sales Tax, Utility Users Tax, other taxes, and investment earnings decreased by 1.0% from the prior year due to the lower-than-anticipated sales tax receipts because of the closure of a major auto retailer. This was largely offset by increases in assessed value in both the commercial and residential sectors along with building permits and plan check fees from large developments. Travel and tourism also contributed to revenue growth, and higher interest rates and increased fund balances fueled increases in interest earnings.

- General revenues such as property, business, and sales taxes are not shown by program, but are effectively used to support program activities citywide. For governmental activities overall, charges for services are the largest single source of funds (24.3%), followed by property tax (18.4%).

Governmental Activities
Revenue Sources



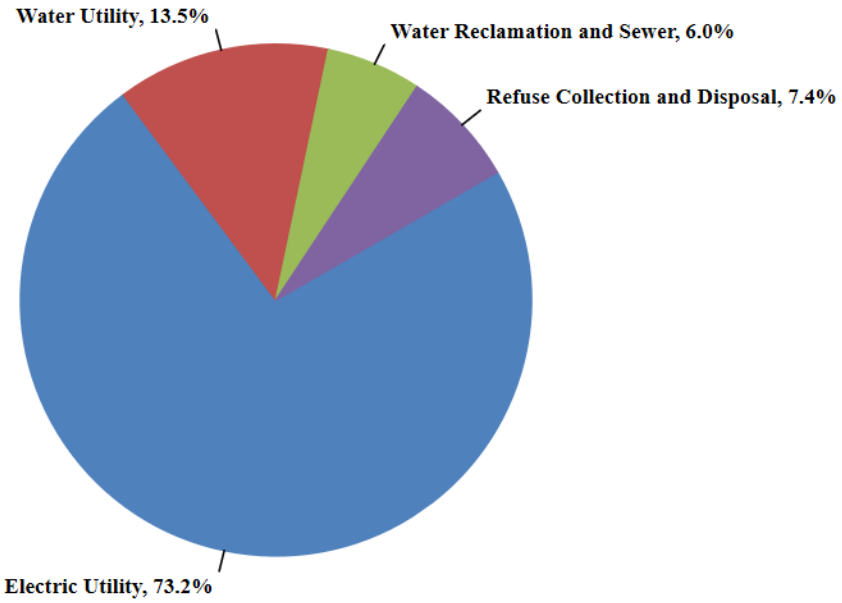
Governmental Activities
Expenses and Program Revenues



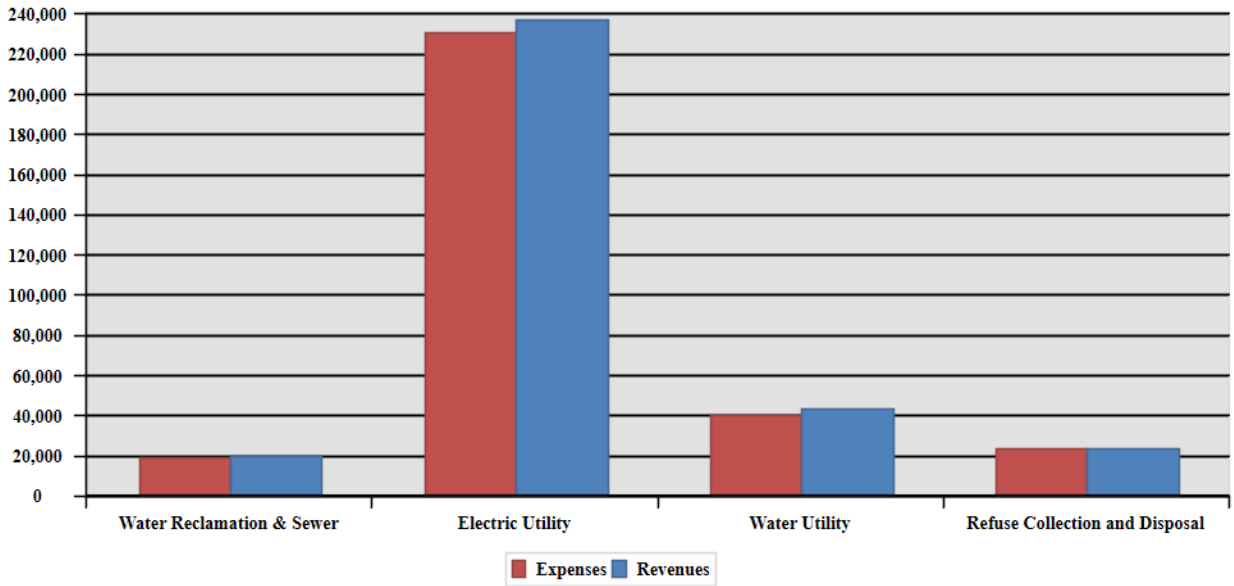
- The chart above illustrates the City's governmental expenses and revenues by source. Environmental (Public Works and Community Development Departments, 40%) is the largest function, followed by Public Safety (Police and Fire Departments, 39%), with Culture and Recreation third (Library and Parks and Recreation Departments, 14%).

Business-type Activities. Business–type activities increased the City's net position by $30,578, supported by favorable operating results and prudent financial management. It is important to note an increase in unrestricted investment earnings of $539 (4%) from the prior year.

Business-Type Activities
Program Revenues



Business-Type Activities
Expenses and Program Revenues



The chart above illustrates Business-type expenses and revenues by fund. The Electric Utility is the largest of the proprietary funds followed by the Water Utility, Refuse Collection and Disposal Utility, and the Water Reclamation and Sewer.

FINANCIAL ANALYSIS OF THE CITY'S 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 balances of spendable resources. Such information may be useful in assessing the City's financing requirements. In particular, unassigned fund balance may serve as a useful measure of the City's net resources available for spending at the end of the fiscal year.

As of the end of the FY 2024-25, the City's governmental funds reported combined ending fund balances of $381,397. Approximately 33% of fund balances ($126,951) constitute unassigned fund balances. The remainder of the fund balance is reserved to indicate that it is not available for new spending because it has been committed, assigned, or is nonspendable due to the following:

1) To liquidate contracts and purchase orders of the prior period ($45,822)

2) Committed for transportation purposes ($24,921)

3) Is nonspendable due to the asset not existing in easily liquidatable form ($520)

4) Restricted for housing purposes ($47,200)

5) Restricted for pensions ($33,598)

6) For a variety of other restricted purposes ($102,385)

The General Fund is the chief operating fund of the City. During the FY 2024-25, the total balance of the General Fund increased by $17,012 due to higher recurring revenues, combined with the unanticipated non-recurring revenues, and higher budgetary savings due to staffing vacancies. At the end of FY 2024-25, the total General Fund balance was $178,819, while the unassigned fund balance was $127,071. As a measure of the General Fund liquidity, it may be useful to compare both the unassigned fund balance and the total fund balance to the total fund expenditures. Unassigned fund balance represents 54% of total General Fund expenditures of $234,324, while total fund balance represents 76% of that same amount.

The Low and Moderate Income Housing Special Revenue Fund holds all capital project housing activities. At the end of the FY 2024-25, the unassigned fund balance was $0 as the total fund balance of $47,200 is restricted for specific housing uses. The total fund balance represents 5,673% of total Low/Mod Fund expenditures of $832. The fund balance of the Low/Mod fund decreased by $293 during the current fiscal year due to the reduction in grant revenues for homeless services and housing grant revenues.

Proprietary Funds. The City's Proprietary Funds provide the same type of information found in the government-wide financial statements, but in more detail.

Enterprise Funds. As of June 30, 2025, the unrestricted net position of the enterprise funds totaled $139,922 and the total increase in unrestricted net position was $18,256**.**

Water Reclamation and Sewer Fund

The Water Reclamation and Sewer Fund holds the City's sewer system enterprise. At the end of the FY 2024-25, the unrestricted net position was $36,058, while the total net position was $106,141. The unrestricted net position represents 189% of total Water Reclamation and Sewer fund operating expenses of $19,127, while the total net position represents 555% of that same amount. The net position of the Water Reclamation and Sewer fund increased by $4,600 mainly due to the increase in service charges and fair market value of investments.

Electric Utility

During the FY 2024-25, financial performance reflected solid retail sales growth and continued investment in system reliability and modernization. Retail Revenues, which comprised 86.2% of operating revenues, increased by 10.7% primarily due to an 8.0% rate increase effective January 1, 2025, and higher energy consumption driven by a warmer

summer. Wholesale trading margins contributed to operating income, though results were lower than the prior year due to reduced regional market spreads and transmission constraints from Intermountain Power Project testing. Other revenues rose by 17.8%, largely attributable to proceeds from the sale of emission credits under California's Cap-and-Trade Program, which generated $3,200 in restricted revenues to be used for greenhouse gas reduction initiatives. ONE Burbank, the City's fiber-optic business program, experienced a temporary revenue decline due to reduced film industry activity and site construction disruptions during the FY 2024-25.

Operating Expenses increased during the year, reflecting higher power supply costs, maintenance activities, and personnel-related expenses. Retail power supply and fuel expenses rose by 22.7% due to higher retail sales, limited coal supply for the Intermountain Power Project (IPP), the purchase of more renewable resources to meet state regulatory requirements and additional power purchases required during the month-long maintenance of Magnolia Power Plant (MPP). Transmission expenses also grew by 11.4% due to increased operations and maintenance costs for the Southern Transmission System. The Electric Utility continued to strengthen its pension funding position by making a one-time $2,100 voluntary lump-sum payment to CalPERS to reduce its unfunded actuarial liability. Depreciation expense increased by 10.0% as new capital assets were placed into service, and interest income improved due to higher yields and bond proceeds held for capital projects.

The Electric Utility's total assets increased by $40,662, primarily reflecting capital investments funded by the 2023 Electric Revenue Bonds. Total liabilities grew by $20,148 due to higher customer deposits, offset by lower pension and Other Post-Employment Benefits (OPEB) liabilities. Net Position increased by $14,357, supported by favorable operating results and prudent financial management. Significant capital projects included continued 4 kilovolt (kV) to 12kV system conversions and completion of the Golden State Substation rebuild, which expanded capacity by 50.0% and enhanced system safety and reliability. The Electric Utility maintained exceptional reliability with an availability rate of 99.9% and earned the American Public Power Association's Diamond Level RP3 designation, recognizing excellence in reliability, safety, and workforce development. As of June 30, 2025, the Electric Utility had $164,055 in outstanding revenue bonds, following the July 2024 refunding of the 2010 Build America Bonds. Both Moody's and S&P affirmed strong credit ratings, supported by prudent financial management, a diverse power portfolio, and alignment with long-term sustainability goals.

Water Utility

During FY 2024-25, the Water Utility experienced solid financial performance driven by higher sales volume and a rate increase. Potable water sales, which represented 84.3% of operating revenues, increased by 8.0%, reflecting lower rainfall and higher customer demand. Burbank received only 6.43 inches of rain during the fiscal year compared to 25.2 inches in the prior year, resulting in a 15.4% increase in potable water revenues. Recycled water sales, which accounted for 18.2% of total sales, rose by 6.2% due to new customer connections and reduced precipitation, contributing to an 18.5% increase in recycled water revenues. These sales supported the City's sustainability goals by reducing potable use in landscaping and industrial applications. Overall, total operating revenues benefited from strong demand, the July 2024 rate adjustment, and continued customer expansion within the recycled water system.

Operating expenses increased moderately during the year, largely driven by higher water supply and operational costs. Water supply expenses rose 16.8% due to rate increases from the Metropolitan Water District (MWD) and greater reliance on imported water to meet higher demand. Local production from the Burbank Operable Unit (BOU) continued to supply the majority of potable water, though its proportion decreased slightly as MWD-supplied volume rose. Operations, maintenance, and administrative expenses increased by 2.2% due to higher labor costs, while other operating expenses were 37.3%, reflecting higher shared services, contractual, and technology-related costs. The Water Utility also made a one-time $330 contribution to CalPERS to reduce unfunded pension liabilities. Depreciation expense rose by 5.5% as additional capital assets were placed into service.

The assets increased by $3,382, primarily from ongoing capital investments, while liabilities decreased by $2,515 due to reduced debt and pension liabilities. Net position increased by $4,475, reflecting favorable operating results and prudent financial management. Capital investment remained a top priority, with $10,300 invested in system improvements, including water main replacements, meter upgrades, and service expansions. The Water Utility continued implementing predictive maintenance programs that leverage acoustic monitoring and satellite imaging to proactively identify infrastructure risks and optimize capital spending. These initiatives contributed to maintaining low water loss rates, well below state and national averages. Strategic projects underway include feasibility studies for a potable reuse facility

capable of producing 2,000 gallons per day of advanced purified water and participation in a potential regional desalination initiative to strengthen long-term water reliability. As of June 30, 2025, outstanding water revenue bonds totaled $45,100, following the July 2024 refunding of the 2010 Build America Bonds. In May 2025, S&P downgraded the Water Utility's credit rating from 'AAA' to 'AA+' with a stable outlook, citing a weaker local economy, lower liquidity levels, heightened exposure to drought and climate risks; however, the Utility continues to demonstrate sound financial stewardship, disciplined rate-setting, and strong debt coverage metrics.

Refuse Collection and Disposal

The Refuse Collection and Disposal Fund holds the City's refuse collection and disposal enterprise. At the end of the FY 2024-25, the unrestricted net position was $21,897, while the total net position was $32,659. The unrestricted net position represents 92% of total Refuse Collection and Disposal fund expenses of $23,832, while the total net position represents 137% of that same amount. The net position of the Refuse Collection and Disposal fund increased by $3,377 due to an increase in charges for services and the fair market value of investments.

Internal Service Funds. The City's internal service funds are used to accumulate and allocate costs internally among the City's various functions. As of June 30, 2025, the unrestricted net position of the internal service funds was $105,014, and the total increase in net position for these funds was $2,400. Because these services predominantly benefit governmental rather than business-type functions, they have been included within governmental activities in the government-wide financial statements.

GENERAL FUND BUDGETARY HIGHLIGHTS

In comparison to the original FY 2024-25 General Fund revenue budget, the final adopted budget increased by $19,181 primarily due to 1st quarter revenue adjustments and mid-year adjustments. The most significant change was in current year property tax projections, which rose by $3,431 from the original estimate and exceeded projections by $930. Other categories showing better-than-expected results included use of money and property, which increased by $6,055 due to higher interest earnings on Treasurer-held cash; licenses and permits, up by $2,829 from one-time development activity; and fines, forfeitures, and penalties, up by $772 following the installation of parking meters in Downtown Burbank. Throughout the year, a total of $3,736 in grants and donations was also appropriated to support programs and projects, including the Elderly Nutrition Program, McCambridge Pool improvements, a Homeless Solutions Center, and the Library Bookmobile.

Sales tax receipts declined across several categories, including Autos and Transportation, General Consumer Goods, Restaurants and Hotels, and Fuel and Service Stations. The largest decrease occurred in the General Consumer Goods category, down 7.8%, primarily due to lower sales in home furnishings, specialty merchandise, and apparel. The Autos and Transportation category also continued to weaken as high prices and elevated financing costs dampened consumer demand.

The property taxes compared to FY 2023-24, General Fund related Assessed Value (AV) increased by $1,200 or 5.3% from the prior fiscal year.

For the use of money and property, interest earnings increased due to high interest rates on a larger-than-anticipated General Fund cash balance.

Charges for services increase was due to more receipts in emergency medical response fees, Parks and Recreation fees for the DeBell golf course and Accessory Dwelling Units (ADUs). Recreational activities received an uptick in revenue due to higher participation in their programs. Plan check fees continue to increase reflecting steady development activity across the city.

The other taxes category ended the fiscal year with lower revenues for TOT while Transient Parking Tax (TPT) ended the fiscal year with higher revenues. Compared to 2023-24, there was a 2.9% decrease in the other taxes category as this category is driven by the hotel occupancy and tourism.

The revenue for fines, forfeitures and penalties offset the decline in revenue for intergovernmental grants by $609. Various reimbursement-based grants were not fully expended by the fiscal year end, so grant-related revenues were lower than projected. With the implementation of the parking meters in Downtown Burbank, parking fines revenue has increased

by 35.9%.

On the expenditure side, the final budget for expenses and transfers out increased by $34,320 during the year. Compared to FY 2023-24, there were more City Council–approved budget carryovers, along with several mid-year budget adjustments, including additional funding for the Parks and Recreation Department to cover emergency repairs at the DeBell Golf Course and to replace aging food service equipment at the clubhouse. The Fire Department requested funding for its Fire Academy and funding to augment their brush clearance budget. The General Fund also contributed $9,094 to other funds, including the Parking Authority to support the rollout of parking meters and the General City Capital Projects Fund to help finance several projects such as the McCambridge Pool improvements and the Homeless Solutions project. There were expenditure savings in several categories across multiple departments such as salary and benefits of $11,871 resulting from position vacancies, $5,751 in professional and contractual services, and $2,961 in special departmental supplies.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets. The City's investment in capital assets for its governmental and business-type activities amounts to $1,308,968 (net of accumulated depreciation of $1,167,679) as of June 30, 2025, and $1,250,274 (net of accumulated depreciation of $1,116,355) as of June 30, 2024. This investment in capital assets includes land, buildings, utility systems, improvements other than buildings, infrastructure (roads, sidewalks, land held under easement, streetlights, etc.), machinery and equipment, and construction in progress.

The City has adopted a multi-year capital improvement program totaling $1.8 billion over the next five years, including FY 2025-26 appropriations of $201.4 million and prior years appropriations of $200.5 million. Approximately $1.4 billion in future year appropriations will be required to complete all the projects included in this year's capital improvement program. The City budgets these projects in 11 major categories: Technology Infrastructure, Municipal Facilities, Parks and Recreation, Refuse Collection and Disposal, Traffic Transportation and Pedestrian Access, Wastewater, Communications, Electric Utility, SCPPA Projects, Street Lighting, and Water Utility. Among these categories, the major projects that are planned for the FY 2025-26 include $13.8 million for municipal facilities, $9.2 million for parks and recreation, $8.8 million for transportation improvements, and $163.4 million for various projects in the Electric, Water, Wastewater, and Refuse utility funds.

Table 3 - The City's capital assets (net of accumulated depreciation) for June 30, 2025 and 2024:

	Governmental Activities		Business-type Activities		Total	
	2025	2024	2025	2024	2025	2024
Capital assets not being depreciated:						
Land	$ 403,036	$ 403,036	$ 20,031	$ 20,031	$ 423,067	$ 423,067
Construction in progress	32,737	24,157	84,120	66,128	116,857	90,285
Total capital assets not being depreciated	435,773	427,193	104,151	86,159	539,924	513,352
Capital assets being depreciated:						
Land improvements	10,416	10,416	12,560	12,560	22,976	22,976
Accumulated depreciation	(8,348)	(8,199)	(12,127)	(12,032)	(20,475)	(20,231)
Rights to purchased power	-	-	299	299	299	299
Accumulated depreciation	-	-	(86)	-	(86)	-
Buildings and improvements	244,786	244,062	993,517	937,807	1,238,303	1,181,869
Accumulated depreciation	(198,709)	(192,638)	(531,848)	(505,582)	(730,557)	(698,220)
Infrastructure	442,326	424,931	-	-	442,326	424,931
Accumulated depreciation	(235,466)	(224,162)	-	-	(235,466)	(224,162)
Machinery and other	105,274	102,523	119,209	114,416	224,483	216,939
Accumulated depreciation	(80,484)	(79,955)	(97,137)	(93,017)	(177,621)	(172,972)
Lease assets	1,257	637	1,309	1,151	2,566	1,788
Accumulated depreciation	(299)	(212)	(769)	(558)	(1,068)	(770)
Subscription assets	3,731	3,461	2,039	2,682	5,770	6,143
Accumulated amortization	(1,345)	(781)	(1,061)	(887)	(2,406)	(1,668)
Total capital assets being depreciated, net	283,139	280,083	485,905	456,839	769,044	736,922
Total net capital assets	$ 718,912	$ 707,276	$ 590,056	$ 542,998	$ 1,308,968	$1,250,274

Additional information on the City's capital assets can be found in Note 5 on pages 48 - 50.

Long-Term Liabilities. At the end of the FY 2024-25, the City had long-term liabilities totaling $339,564, including the current portion of $22,604. Of this amount, $233,345 represents revenue bonds issued for various business-type activities, $47,683 in self-insurance funds claims payable, $33,752 in compensated absences, $20,564 in landfill closure/post-closure costs, $1,463 in lease payable, and $2,756 in subscription payable.

Table 4 - The City's outstanding long-term liabilities for June 30, 2025 and 2024:

	Governmental Activities		Business-type Activities		Total	
	2025	2024	2025	2024	2025	2024
Claims payable	$ 47,683	$ 48,557	$ -	$ -	$ 47,683	$ 48,557
Compensated absences	22,105	20,035	11,647	10,881	33,752	30,916
Landfill	-	-	20,564	19,894	20,564	19,894
Lease payable	1,004	457	459	516	1,463	973
Subscription payable	1,930	2,197	826	1,647	2,756	3,844
Revenue bonds	-	-	233,346	235,947	233,345	235,947
Total long-term liabilities	$ 72,722	$ 71,246	$ 266,842	$ 268,885	$ 339,564	$ 340,131

Ratings on outstanding debt (not including debt considered fully defeased) are provided below. The ratings below are from Moody's Investor Services and Standard and Poor's. (Note that the insured rating is given rather than the underlying rating on insured issues)

Table 5 - The City's Debt Ratings

Debt Issue	Moody's	S&P
2010B Electric Revenue	A1	AA-
2010B Water Revenue	-	AAA
2014 Wastewater	Aa2	AAA
2015 Successor Agency	-	AA
2017 Successor Agency	-	AA
2021 Water Revenue	-	AA+
2023 Electric Revenue	Aa3	AA-
2024 Water Revenue	-	AA+
2024 Electric Revenue	-	AA-

Additional information on the City's long-term liabilities can be found in Note 8 on pages 51 - 58.

REQUEST FOR INFORMATION

This financial report is designed to provide a general overview of the City's finances for readers of the financial statements. Additional financial information is available on our website at burbankca.gov. Questions concerning any of the information in this report or request for additional financial information should be addressed to the Financial Services Department, 301 E. Olive Avenue, Burbank, CA 91502.

City of Burbank

STATEMENT OF NET POSITION
June 30, 2025
(in thousands)

	Governmental Activities	Business-Type Activities	Total
Assets:			
Pooled cash and cash investments	$ 489,248	$ 234,396	$ 723,644
Receivables, net	41,402	31,009	72,411
Internal balances	(3,507)	3,507	-
Inventories	818	21,366	22,184
Prepaid items and deposits	8,301	21,097	29,398
Restricted cash and investments	33,598	65,418	99,016
Derivative instruments	-	1,162	1,162
Developer loans receivable	37,466	-	37,466
Lease receivable	425	5,015	5,440
OPEB asset	-	3,413	3,413
Capital assets not being depreciated	435,773	104,151	539,924
Capital assets, net of accumulated depreciation	283,139	485,905	769,044
Total assets	1,326,663	976,439	2,303,102
Deferred Outflows of Resources:			
Deferred charges on refunding	-	2,979	2,979
Deferred amounts from OPEB	5,915	2,815	8,730
Deferred amounts from pension	67,863	23,568	91,431
Total deferred outflows of resources	73,778	29,362	103,140
Liabilities:			
Accounts payable	27,183	22,666	49,849
Accrued liabilities	18,264	2,811	21,075
Intergovernmental payables	138	-	138
Unearned revenue	11,414	1,064	12,478
Deposits	18,761	60,710	79,471
Bond interest payable	-	860	860
Long-term liabilities:			
Due within one year - other long-term liabilities	15,165	7,439	22,604
Due in more than one year:			
Net pension liability	277,453	95,668	373,121
Net OPEB liability	6,533	2,644	9,177
Long-term liabilities, net of current portion	55,875	258,873	314,748
Lease payable	657	195	852
Subscription payable LT	1,025	335	1,360
Total liabilities	432,468	453,265	885,733
Deferred Inflows of Resources:			
Deferred amounts from derivative instruments	-	1,162	1,162
Deferred amounts from pension	1,312	99	1,411
Deferred amounts from OPEB	8,378	5,636	14,014
Deferred amounts from leases	380	4,783	5,163
Total deferred inflows of resources	10,070	11,680	21,750
Net Position:			
Net investment in capital assets	711,841	394,290	1,106,131
Restricted for:			
Public education	1,355	-	1,355
Public safety	816	-	816
Environmental	94,336	-	94,336
Pension	33,598	-	33,598
OPEB	-	3,413	3,413
Unrestricted	115,957	143,153	259,110
Total net position	$ 957,903	$ 540,856	$ 1,498,759

See accompanying notes to basic financial statements

City of Burbank

STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2025
(in thousands)

Function/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expenses) Revenues and Changes in Net Position: Governmental Activities	Net (Expenses) Revenues and Changes in Net Position: Business-type Activities	Net (Expenses) Revenues and Changes in Net Position: Total
Governmental activities:							
General government	$ 24,682	$ 6,083	$ 6,523	$ -	$ (12,076)	$ -	$ (12,076)
Police	89,841	18,075	790	-	(70,976)	-	(70,976)
Fire	69,835	19,362	2,249	-	(48,224)	-	(48,224)
Public works	43,882	4,555	5,892	2,683	(30,752)	-	(30,752)
Community development	119,471	36,302	54,813	291	(28,065)	-	(28,065)
Parks and recreation	45,960	17,785	1,588	-	(26,587)	-	(26,587)
Library	12,036	1,869	211	-	(9,956)	-	(9,956)
Total governmental activities	405,707	104,031	72,066	2,974	(226,636)	-	(226,636)
Business-type activities:							
Water reclamation & sewer	18,933	19,470	18	-	-	555	555
Electric utility	230,907	230,478	270	6,390	-	6,231	6,231
Water utility	39,956	43,182	-	518	-	3,744	3,744
Refuse collection & disposal	23,288	23,682	150	-	-	544	544
Total business-type activities	313,084	316,812	438	6,908	-	11,074	11,074
Total	$ 718,791	$ 420,843	$ 72,504	$ 9,882	$ (226,636)	$ 11,074	$ (215,562)
General revenues:							
Taxes:							
Property tax					78,967	-	78,967
Sales tax					77,843	-	77,843
Utility users tax					18,939	-	18,939
Franchise tax					2,042	-	2,042
Transient occupancy taxes					12,949	-	12,949
Transient parking tax					5,273	-	5,273
Other taxes					13,209	-	13,209
Unrestricted investment earnings					26,210	15,778	41,988
Other					13,821	3,259	17,080
Gain from sale of capital assets					206	450	656
Transfers					(17)	17	-
Total general revenues, contributions, and transfers					249,442	19,504	268,946
Change in net position					22,806	30,578	53,384
Net position, July 1, 2024					935,097	510,278	1,445,375
Change in accounting principle (GASB 101)					(870)	(196)	(1,066)
Net position, June 30, 2025					$ 957,903	$ 540,856	$ 1,498,759

See accompanying notes to basic financial statements

City of Burbank

BALANCE SHEET

GOVERNMENTAL FUNDS

June 30, 2025

(in thousands)

	General	Low/Mod Income Housing	Nonmajor Governmental Funds	Total Governmental Funds
Assets:				
Pooled cash and investments	$ 155,203	$ 9,778	$ 167,560	$ 332,541
Restricted cash for pensions	33,598	-	-	33,598
Receivables, net	21,195	37,517	9,510	68,222
Loans receivable, net	-	-	26	26
Lease receivable	425	-	-	425
Interfund receivable	123	-	75	198
Inventories	50	-	-	50
Prepaid items and deposits	298	-	172	470
Total assets	$ 210,892	$ 47,295	$ 177,343	$ 435,530
Liabilities:				
Accounts payable	$ 4,586	$ 56	$ 7,054	$ 11,696
Accrued liabilities	18,264	-	79	18,343
Unearned revenue	843	-	8,829	9,672
Interfund payable	-	39	455	494
Intergovernmental payables	138	-	-	138
Deposits	7,862	-	3,806	11,668
Total liabilities	31,693	95	20,223	52,011
Deferred inflow of resources:				
Unavailable revenue grants	-	-	1,742	1,742
Deferred inflow of resources from leases	380	-	-	380
Total deferred inflow of resources	380	-	1,742	2,122
Fund balances:				
Nonspendable:				
Inventories	50	-	-	50
Prepaid items and deposits	298	-	172	470
Restricted:				
Transportation	-	-	33,963	33,963
Federal and state grants	-	-	3,949	3,949
Public education in government	1,355	-	-	1,355
Public safety	133	-	683	816
Housing	-	47,200	-	47,200
Pensions	33,598	-	-	33,598
Capital projects	34	-	62,268	62,302
Committed:				
Transportation	-	-	24,921	24,921
Assigned:				
Continuing Appropriations	16,280	-	29,542	45,822
Unassigned (deficit)	127,071	-	(120)	126,951
Total fund balances	178,819	47,200	155,378	381,397
Total liabilities, deferred inflow of resources and fund balances	$ 210,892	$ 47,295	$ 177,343	$ 435,530

See accompanying notes to basic financial statements

City of Burbank

RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS
TO NET POSITION OF GOVERNMENTAL ACTIVITIES IN THE STATEMENT OF NET POSITION
June 30, 2025
(in thousands)

Fund balances of governmental funds		$ 381,397
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources, and therefore, are not reported in governmental funds (Excluding internal service funds capital assets of $38,909).		680,003
Long-term liabilities and debt service are not due and payable in the current period and therefore are not reported in governmental funds.		(23,927)
Unavailable revenues are not available to pay current period expenditures and , therefore, are deferred in the funds.		1,742
OPEB related debt applicable to the City's governmental activities is not due and payable in the current period and accordingly is not reported as fund liabilities. Deferred outflows of resources related to OPEB are only reported in the statement of net position, as the changes in these amounts affect only the government-wide statements for governmental activities.		
Deferred outflows of resources	$ 5,915	
Deferred inflows of resources	(8,378)	
Net OPEB liability	(6,533)	(8,996)
Internal service funds are used by management to charge the costs of the City's self-insurance programs and equipment rental and replacement operations to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position. Net position, including capital assets, is shown here excluding the amount allocated to business-type activities of $(3,231).		138,586
Pension-related debt applicable to the City's government activities is not due and payable in the current period and accordingly are not reported as fund liabilities. Deferred outflows of resources and deferred inflows of resources related to pensions are only reported in the Statement of Net Position as the changes in these amounts affects only the government-wide statements for governmental activities:		
Deferred outflows of resources	$ 67,863	
Deferred inflows of resources	(1,312)	
Net pension liability	(277,453)	(210,902)
Change in net position of governmental activities		$ 957,903

See accompanying notes to basic financial statements

City of Burbank

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

GOVERNMENTAL FUNDS

For the Year Ended June 30, 2025

(in thousands)

	General	Low/Mod Income Housing	Nonmajor Governmental Funds	Total Governmental Funds
Revenues:				
Taxes	$ 175,314	$ -	$ 24,342	$ 199,656
Licenses & permits	12,205	-	-	12,205
Fines, forfeitures and penalties	3,373	-	-	3,373
Use of money or property	11,166	539	8,104	19,809
Intergovernmental	27,092	-	34,302	61,394
Charges for services	30,622	-	37,707	68,329
Total revenues	259,772	539	104,455	364,766
Expenditures:				
General government:				
City council	1,137	-	-	1,137
City attorney	4,722	-	-	4,722
City clerk	1,123	-	-	1,123
City treasurer	212	-	-	212
City manager	1,493	-	-	1,493
Financial services	2,733	-	-	2,733
Management services	3,859	-	-	3,859
Administrative services	-	832	-	832
Non-departmental	5,694	-	-	5,694
Total general government	20,973	832	-	21,805
Restatement - change within reporting entity:				
Police	75,680	-	358	76,038
Fire	55,813	-	-	55,813
Total restatement - change within reporting entity	131,493	-	358	131,851
Environmental:				
Community development	18,517	-	57,652	76,169
Public works	17,103	-	-	17,103
Total environmental	35,620	-	57,652	93,272
Culture and recreation:				
Library	10,517	-	-	10,517
Parks and recreation:				
Parks	16,944	-	-	16,944
Recreation	12,534	-	-	12,534
Special community activities	5,883	-	-	5,883
Total parks and recreation	35,361	-	-	35,361
Total culture and recreation	45,878	-	-	45,878
Capital outlay:				
Street improvements	-	-	9,856	9,856
General capital improvements	-	-	20,810	20,810
Capital outlay Library	-	-	55	55
Capital outlay Public Safety	-	-	441	441
Capital outlay Community Development	-	-	1,405	1,405

See accompanying notes to basic financial statements **(Continued)**

City of Burbank

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended June 30, 2025
(in thousands)

	General	Low/Mod Income Housing	Nonmajor Governmental Funds	Total Governmental Funds
Capital outlay parks and recreation	-	-	108	108
Total capital outlay	-	-	32,675	32,675
Debt service:				
Principal - lease	19	-	-	19
Principal - subscription	341	-	-	341
Total debt service	360	-	-	360
Total expenditures	234,324	832	90,685	325,841
Excess (deficiency) of revenues over expenditures	25,448	(293)	13,770	38,925
Other financing sources (uses):				
Transfers in	245	-	8,284	8,529
Transfers out	(9,094)	-	(566)	(9,660)
Subscriptions issued	413	-	-	413
Total other financing sources (uses)	(8,436)	-	7,718	(718)
Net change in fund balances	17,012	(293)	21,488	38,207
Fund balances, July 1, 2024, as previously presented	161,807	47,493	88,986	298,286
Restatement - change within reporting entity	-	-	44,904	44,904
Fund balances, beginning of year as restated	161,807	47,493	133,890	343,190
Fund balances, June 30, 2025	$ 178,819	$ 47,200	$ 155,378	$ 381,397

See accompanying notes to basic financial statements

City of Burbank

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
(in thousands)

Net change in fund balances - total governmental funds	$	38,207
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the costs of those assets are allocated over their estimated useful lives, and reported as depreciation expense. This is the amount by which depreciation ($18,704) was exceeded by capital outlay and deletions $30,340.		11,636
The issuance of long-term debt such as bonds provides current financial resources to governmental funds, whereas the effect of issuance costs, premiums, discounts, and similiar items when debt is first issued are deferred and amortized in the statement of activities. In addition, compensated absences $2,387, lease ($19), and subscription ($341) expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds. These amounts are the net effect of these differences in the treatment of long-term debt and related items.		(2,027)
Other Post Employment Benefit (OPEB) expense reported in the governmental funds includes the changes in the net OPEB liability, and related changes in pension amounts for deferred outflows of resources and deferred inflows of resources		(3,845)
Some revenues reported in the statement of activities do not increase current financial resources in the fund financial statements and therefore are not reported as revenues in governmental funds.		1,742
Internal service funds are used by management to charge the costs of the City's self-insurance programs and equipment rental and replacement operations to individual funds. The net revenues (expenses) of the internal service funds excluding ($3,231) are reported with governmental activities.		(831)
Pension expense reported in the governmental funds includes the annual required contributions. In the Statement of Activities, pension expense includes the changes in the net pension liability, and related changes in pension amounts for deferred outflows of resources and deferred inflows of resources.		(22,076)
Change in net position of governmental activities	$	22,806

See accompanying notes to basic financial statements

City of Burbank

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE, BUDGET AND ACTUAL

GENERAL FUND

For the Year Ended June 30, 2025

(in thousands)

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	$ 173,493	$ 177,223	$ 175,313	$ (1,910)
Licenses & permits	8,616	9,376	12,205	2,829
Fines, forfeitures and penalties	2,601	2,601	3,373	772
Use of money or property	4,318	5,111	11,166	6,055
Intergovernmental	17,192	27,255	27,093	(162)
Charges for services	41,216	45,051	30,622	(14,429)
Total revenues	247,436	266,617	259,772	(6,845)
Expenditures:				
General government:				
City council	1,610	1,662	1,137	(525)
City attorney	6,372	6,485	4,722	(1,763)
City clerk	1,961	2,556	1,123	(1,433)
City treasurer	1,108	1,187	212	(975)
City manager	3,051	3,473	1,493	(1,980)
Financial services	7,582	7,732	2,714	(5,018)
Management services	8,174	8,880	3,518	(5,362)
Non-departmental	10,502	14,453	6,054	(8,399)
Total general government	40,360	46,428	20,973	(25,455)
Public safety:				
Police	74,688	79,483	75,680	(3,803)
Fire	52,391	56,024	55,813	(211)
Total public safety	127,079	135,507	131,493	(4,014)
Environmental:				
Community development	18,345	27,434	18,517	(8,917)
Public works	20,527	21,464	17,103	(4,361)
Total environmental	38,872	48,898	35,620	(13,278)
Culture and recreation:				
Library	9,757	11,163	9,691	(1,472)
Parks	17,808	20,205	16,944	(3,261)
Recreation	12,638	13,626	12,534	(1,092)
Special community activities	5,912	7,906	5,883	(2,023)
Total culture and recreation	46,115	52,900	45,052	(7,848)

See accompanying notes to basic financial statements **(Continued)**

City of Burbank

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE, BUDGET AND ACTUAL

GENERAL FUND

For the Year Ended June 30, 2025

(in thousands)

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Debt service:				
Principal - lease	-	-	19	19
Principal - subscription	-	-	341	341
Total debt service	-	-	360	(360)
Total expenditures	252,426	283,733	233,498	100,830
Excess (deficiency) of revenues over (under) expenditures	(4,990)	(17,116)	26,274	43,390
Other financing sources (uses):				
Transfers in	-	245	245	-
Transfers out	(6,084)	(9,097)	(9,094)	3
Subscriptions issued	-	-	413	413
Total other financing sources (uses)	(6,084)	(8,852)	(8,436)	416
Net change in fund balances	241,167	(25,968)	17,012	42,980
Fund balances, (deficit) July 1, 2024	140,666	140,666	161,807	21,141
Fund balances, (deficit) June 30, 2025	$ 129,592	$ 114,698	$ 178,819	$ 64,121

See accompanying notes to basic financial statements

City of Burbank

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
LOW/MOD INCOME HOUSING SPECIAL REVENUE FUND
For the Year Ended June 30, 2025
(in thousands)

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Use of money or property	$ 427	$ 427	$ 539	$ 112
Charges for services	181	181	-	(181)
Total revenues	608	608	539	(69)
Expenditures:				
General government:				
Administrative services	1,180	2,295	832	(1,463)
Total expenditures	1,180	2,295	832	1,463
Excess (deficiency) of revenues over (under) expenditures	(572)	(1,687)	(294)	1,393
Fund balances, (deficit) July 1, 2024	47,493	47,493	47,493	-
Fund balances, (deficit) June 30, 2025	$ 46,921	$ 45,806	$ 47,200	$ 1,394

See accompanying notes to basic financial statements

City of Burbank

STATEMENT OF NET POSITION

PROPRIETARY FUNDS

June 30, 2025

(in thousands)

	Business-type activities - Enterprise funds					Governmental Activities- Internal Service Funds
	Water Rec & Sewer	Electric Utility	Water Utility	Refuse Collection & Disposal	Total	
Assets:						
Current assets:						
Pooled cash and investments	$ 40,424	$ 141,441	$ 25,152	$ 27,379	$ 234,396	$ 156,709
Accounts receivable	1,867	20,169	4,737	3,237	30,010	10,008
Interest receivable	157	545	98	199	999	614
Lease receivable	-	327	24	235	586	-
Interfund receivable	-	276	-	-	276	20
Inventories	-	19,914	1,451	-	21,365	768
Prepaid expenses	38	18,224	2,617	217	21,096	7,830
Restricted pooled cash and investments	-	-	-	23,867	23,867	-
Restricted non-pooled cash and cash equivalents	-	40,853	698	-	41,551	-
Derivative instrument	-	1,162	-	-	1,162	-
Total current assets	42,486	242,911	34,777	55,134	375,308	175,949
Non-current assets:						
Lease receivable	-	3,601	108	719	4,428	-
OPEB assets	-	3,413	-	-	3,413	-
Total other non-current assets	-	7,014	108	719	7,841	-
Capital assets:						
Land	13,534	2,734	309	3,454	20,031	-
Land improvements	6,096	-	-	6,464	12,560	-
Right to use purchased power	-	299	-	-	299	-
Buildings and improvements	155,242	646,614	183,988	7,672	993,516	6,268
Machinery and equipment	3,135	91,073	10,218	14,783	119,209	97,726
Lease assets	-	1,309	-	-	1,309	1,160
Subscription assets	-	1,886	153	-	2,039	1,681
Construction in progress	2,578	66,130	13,764	1,648	84,120	10,197
Accumulated depreciation/amortization	(106,302)	(415,579)	(97,901)	(23,245)	(643,027)	(78,123)
Total capital assets, net of accumulated depreciation	74,283	394,466	110,531	10,776	590,056	38,909
Total non-current assets	74,283	401,480	110,639	11,495	597,897	38,909
Total assets	116,769	644,391	145,416	66,629	973,205	214,858
Deferred outflows of resources:						
Deferred outflows from deferred loss	-	2,588	391	-	2,979	-
Deferred outflows from pensions	541	17,908	2,748	2,371	23,568	-
Deferred outflows from OPEB	82	2,058	299	376	2,815	-
Total deferred outflows of resources	623	22,554	3,438	2,747	29,362	-

See accompanying notes to basic financial statements

City of Burbank

STATEMENT OF NET POSITION

PROPRIETARY FUNDS

June 30, 2025

(in thousands)

	Business-type activities - Enterprise funds					Governmental Activities- Internal Service Funds
	Water Rec & Sewer	Electric Utility	Water Utility	Refuse Collection & Disposal	Total	
Liabilities:						
Current liabilities:						
Accounts payable	$ 4,552	$ 15,284	$ 2,026	$ 802	$ 22,663	$ 13,088
Accrued liabilities	2,450	279	82	-	2,811	-
Compensated absences	27	536	147	129	839	112
Unearned revenue	-	836	-	228	1,064	-
Deposits	-	57,023	1,272	2,415	60,710	9,416
Interest payable	3	684	173	-	860	-
Bonds and notes payable	150	4,140	1,555	-	5,845	-
Lease payable	-	264	-	-	264	327
Subscriptions	-	454	37	-	491	595
Outstanding claims - self insurance	-	-	-	-	-	10,923
Total current liabilities	7,182	79,500	5,292	3,574	95,547	34,461
Long-term liabilities (net of current portion):						
Revenue bonds	1,480	175,635	50,386	-	227,501	-
Landfill closure & post	-	-	-	20,564	20,564	-
Compensated absences	182	8,314	1,242	1,070	10,808	1,097
Net pension liability	2,197	72,693	11,153	9,625	95,668	-
Net OPEB liability	91	1,808	330	415	2,644	-
Lease payable	-	195	-	-	195	640
Subscriptions	-	254	81	-	335	83
Outstanding claims - self insurance	-	-	-	-	-	36,760
Total long-term liabilities (net of current portion)	3,950	258,899	63,192	31,674	357,715	38,580
Total liabilities	11,132	338,399	68,484	35,248	453,262	73,041
Deferred inflow of resources:						
Deferred inflows from pensions	2	76	11	10	99	-
Deferred inflows from OPEB	117	4,564	423	532	5,636	-
Deferred inflows from derivatives	-	1,162	-	-	1,162	-
Deferred inflow of resources from leases	-	3,731	125	927	4,783	-
Total deferred inflow of resources	119	9,533	559	1,469	11,680	-
Net position:						
Net investment in capital assets	70,083	254,537	58,908	10,762	394,290	36,803
OPEB	-	3,413	-	-	3,413	-
Unrestricted	36,058	61,063	20,903	21,897	139,922	105,014
Total net position	$ 106,141	$ 319,013	$ 79,811	$ 32,659	537,625	$ 141,817
Adjustment reflects consolidation of internal service fund activities related to enterprise funds					3,231	
					$ 540,856	

See accompanying notes to basic financial statements **(Continued)**

City of Burbank

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

PROPRIETARY FUNDS

For the Year Ended June 30, 2025

(in thousands)

	Business-type activities - Enterprise funds					Governmental Activities- Internal Service Funds
	Water Rec & Sewer	Electric Utility	Water Utility	Refuse Collection & Disposal	Total	
Operating revenues:						
Sales of water and power	$ -	$ 214,443	$ 41,013	$ -	$ 255,456	$ -
Charges for services	19,470	16,035	2,169	23,682	61,356	53,099
Total operating revenues	19,470	230,478	43,182	23,682	316,812	53,099
Operating expenses:						
Operations and maintenance	11,787	58,210	639	14,302	84,938	56,147
Purchased water and power	-	144,917	34,403	-	179,320	-
Inspection and investigation	1,866	-	-	-	1,866	-
Design and permits	2,072	-	-	-	2,072	-
Refuse disposal	-	-	-	3,820	3,820	-
Recycling	-	-	-	4,213	4,213	-
Depreciation/amortization	3,402	22,663	4,760	1,497	32,322	6,240
Total operating expenses	19,127	225,790	39,802	23,832	308,551	62,387
Operating income (loss)	343	4,688	3,380	(150)	8,261	(9,288)
Non-operating income (expense):						
Interest income	2,196	9,724	1,293	2,568	15,781	8,200
Intergovernmental	18	270	-	150	438	-
Rental lease	-	355	24	292	671	-
Gain (loss) on disposal of capital assets	-	52	-	398	450	206
Interest expense	(40)	(7,477)	(777)	-	(8,294)	-
Other income (expense)	2,083	355	37	102	2,578	2,168
Total non-operating income (expense)	4,257	3,279	577	3,510	11,624	10,574
Income (loss) before capital contributions and transfers	4,600	7,967	3,957	3,360	19,885	1,286
Transfers in	-	-	-	17	17	1,114
Capital contributions	-	6,390	518	-	6,908	-
Change in net position	4,600	14,357	4,475	3,377	26,810	2,400
Net position, July 1, 2024, as previously presented	101,541	304,656	75,336	29,282	510,815	184,321
Adjustments	-	-	-	-	-	(44,904)
Net position, beginning of year as adjusted	101,541	304,656	75,336	29,282	510,815	139,417
Net position, June 30, 2025	$ 106,141	$ 319,013	$ 79,811	$ 32,659	$ 537,625	$ 141,817

Adjustment reflects the consolidation of internal service fund activity related to enterprise funds	3,768
Change in net position of business-type activities	$ 30,578

See accompanying notes to basic financial statements

City of Burbank

STATEMENT OF CASH FLOWS
ALL PROPRIETARY FUND TYPES
For the Year Ended June 30, 2025
(in thousands)

	Business-type Activities - Enterprise Funds					Governmental Activities -
	Water Rec & Sewer	Electric Utility	Water Utility	Refuse Collection & Disposal	Total	Internal Service Funds
Cash flows from operating activities:						
Cash received from customers	$ 19,042	$ 230,783	$ 42,486	$ 23,098	$ 315,409	$ 43,609
Cash paid to suppliers	(12,203)	(143,131)	(22,539)	(12,100)	(189,973)	(30,738)
Cash paid to employees	(2,062)	(35,631)	(9,755)	(9,251)	(56,699)	(10,650)
Other income	2,084	1,032	90	628	3,834	2,168
Net cash provided by (used in) operating activities	6,861	53,053	10,282	2,375	72,571	4,389
Cash flows from noncapital financing activities:						
Intergovernmental revenue	18	270	-	150	438	-
Transfers from other funds	-	-	-	17	17	1,114
Net cash provided by (used in) noncapital financing activities	18	270	-	167	455	1,114
Cash flows from capital and related financing activities:						
Proceeds from debt issuance	-	52,479	26,584	-	79,063	-
Contributed capital	-	6,390	518	-	6,908	-
Proceeds from sales of capital assets	-	52	-	398	450	206
Acquisition and construction of assets	(9,069)	(58,923)	(10,354)	(1,038)	(79,384)	(13,348)
Principal payments	(171)	(54,712)	(27,813)	-	(82,696)	-
Interest paid	(40)	(7,557)	(810)	-	(8,407)	-
Net cash used in capital and related financing activities	(9,280)	(62,271)	(11,875)	(640)	(84,066)	(13,142)
Cash flows from investing activities:						
Interest received	1,229	7,306	840	1,457	10,832	4,557
Change in fair value	907	2,120	402	1,023	4,452	3,398
Net cash provided by (used in) investing activities	2,136	9,426	1,242	2,480	15,284	7,955
Net increase (decreases) in cash and cash equivalents	(265)	478	(351)	4,382	4,244	316
Cash and cash equivalents, July 1, 2024	40,689	181,816	26,201	46,864	295,570	156,393
Cash and cash equivalents, June 30, 2025	$ 40,424	$ 182,294	$ 25,850	$ 51,246	$ 299,814	$ 156,709

See accompanying notes to basic financial statements

City of Burbank

STATEMENT OF CASH FLOWS
ALL PROPRIETARY FUND TYPES
For the Year Ended June 30, 2025
(in thousands)

	Business-type Activities - Enterprise Funds					Governmental Activities -
	Water Rec & Sewer	Electric Utility	Water Utility	Refuse Collection & Disposal	Total	Internal Service Funds
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:						
Operating income (loss)	$ 343	$ 4,688	$ 3,380	$ (150)	$ 8,261	$ (9,288)
Adjustments to reconcile operating income (loss) to net cash provided by(used in) operating activities:						
Depreciation/amortization	3,402	22,663	4,760	1,497	32,322	6,240
Increase (decrease) in unearned revenue	-	(317)	-	(105)	(422)	-
(Increase) decrease in inventories	-	(5,392)	(335)	-	(5,727)	(65)
Other income (expense)	2,084	1,032	90	628	3,834	2,168
(Increase) decrease in accounts receivable	(428)	305	(695)	(584)	(1,402)	(9,488)
Increase (decrease) in compensated absences	41	456	263	203	963	138
Increase (decrease) in accounts payable	1,160	1,747	(575)	54	2,386	6,025
(Increase) decrease in prepaid items	256	(823)	2,909	34	2,376	(121)
(Increase) decrease in deferred outflows from pension and OPEB	452	13,426	2,061	1,840	17,779	-
Increase (decrease) in net pension liability	(345)	(6,610)	(1,279)	(1,119)	(9,353)	-
Increase (decrease) in outstanding claims payable	-	-	-	-	-	(873)
Increase (decrease) in net OPEB liability	(46)	(1,521)	(168)	(212)	(1,947)	-
Increase (decrease) in customer deposits	-	26,357	153	120	26,630	9,416
Increase in landfill closure and postclosure liabilities	-	-	-	670	670	-
Increase (decrease) in deferred inflows from leases	-	(355)	(24)	(243)	(622)	-
Increase (decrease) in deferred inflows from pensions and OPEB	(58)	(1,760)	(223)	(258)	(2,299)	-
Increase (decrease) in net lease liability	-	(843)	(35)	-	(878)	237
Total adjustments	6,518	48,365	6,902	2,525	64,310	13,677
Net cash provided by (used in) operating activities:	$ 6,861	$ 53,053	$ 10,282	$ 2,375	$ 72,571	$ 4,389

Noncash investing, capital, and financing activities:

See accompanying notes to basic financial statements **(Continued)**

City of Burbank

STATEMENT OF FIDUCIARY NET POSITION

FIDUCIARY FUND

June 30, 2025

(in thousands)

	Private - Purpose Trust Fund
	Successor Agency
Assets:	
Pooled cash and investments	$ 3,456
Accounts receivable	31
Capital assets	415
Restricted non-pooled cash and cash equivalents	2
Total assets	3,904
Deferred outflows of resources:	
Deferred outflows from deferred loss	2,229
Total deferred outflows of resources	2,229
Liabilities:	
Interest payable	68
Bonds and notes payable	1,105
Bonds payable - noncurrent portion	26,015
Total liabilities	27,188
Net position:	
Restricted for the dissolution of the former RDA	(21,055)
Total net position	$ (21,055)

See accompanying notes to basic financial statements

City of Burbank

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

FIDUCIARY FUND

For the Year Ended June 30, 2025

(in thousands)

	Private - Purpose Trust Fund
	Successor Agency
Additions:	
Intergovernmental	$ 2,257
Use of money or property	153
Total additions	2,410
Deductions:	
Administrative expenses (Fiduciary Funds)	134
Contractual services	206
Interest expense	671
Total deductions	1,011
Change in net position	1,399
Net position, July 1, 2024	(22,454)
Net position, June 30, 2025	$ (21,055)

See accompanying notes to basic financial statements

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A - Reporting Entity

Included within the financial reporting entity, "City of Burbank" (the City), are the Burbank Parking Authority (the Parking Authority), the Public Facilities Financing Authority (PFFA), the Burbank Public Financing Authority (PFA), the Burbank Community Services Fund (BCSF), the Burbank Youth Endowment Services (YES) Fund, and the Burbank Housing Authority (Housing Authority). Although these entities are legally separate from each other, the City Council acts as the governing board of each entity and these entities are so intertwined with the City they are, in substance, part of the City operations. Accordingly, the financial activities of these component units are blended in the accompanying basic financial statements. A description of the entities follows.

City of Burbank

The City was incorporated in July 1911, under the general laws of the State of California. The City Charter was adopted in January 1927, and most recently amended in April 2007. The City provides a full range of municipal services as contemplated by statute or charter. Services provided include public safety (police and fire), street construction and maintenance, sanitation, refuse collection, electric, water and sewer utilities, culture and recreation, public improvements, planning and zoning, housing and community development, and general administrative and support services.

Burbank Parking Authority

The Burbank Parking Authority is a public financing agency established by the City in May 1970, under the State of California Parking Law of 1949 to provide public parking facilities on a citywide basis. The Parking Authority's financial data and transactions are included in the accompanying basic financial statements within the capital projects funds category. Separate financial statements are not available for the Parking Authority.

Public Facilities Financing Authority

The Public Facilities Financing Authority (PFFA) was established in May 1987 by the City Council. The formation of the PFFA creates a financing entity through which Certificates of Participation can be issued for the proposed remodeling of various City buildings, the construction of a parking facility in the City Centre area, and various other additions or improvements to the City's infrastructure. Separate financial statements for the PFFA are not available. At June 30, 2025, the PFFA had no assets, liabilities or fund balance, nor did it enter into any financial transactions during the fiscal year.

Burbank Public Financing Authority

The Burbank Public Financing Authority (PFA) was established in March 1993, as a joint exercise of powers agreement (JPA) between the City of Burbank and the Redevelopment Agency. The purpose of the JPA is to provide for the financing of public capital improvements and for working capital requirements of the members, through the acquisition by the PFA of such capital improvements and for the purchase by the PFA of obligations of either of the members. Separate financial statements for the PFA are not available; financial data is presented in the basic financial statements as the Public Financing Authority debt service fund. At June 30, 2025 the PFA had no assets, liabilities or fund balance, nor did it enter into any financial transactions during the fiscal year.

Burbank Community Services Fund

The Burbank Community Services Fund (Special revenue fund) was established in July 1998 as a 501 (C) (3) corporation. The purpose of this fund is to assist with support services, volunteer services, and educational services related to the development and maintenance of public facilities in the City of Burbank. Separate financial statements are not available for this fund; financial data is presented in the nonmajor funds column of the basic financial statements.

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

A - Reporting Entity (CONTINUED)

Burbank Youth Endowment Services Fund
The Youth Endowment Services (YES) capital projects fund was established in January 1991 as a 501 (C) (3) nonprofit corporation. The purpose of the YES fund is to provide youth-oriented facilities and programs. The YES fund financial data and transactions are included in the accompanying basic financial statements as a capital projects fund. Separate financial statements are not available for the YES fund.

Burbank Housing Authority
The Housing Authority, established by the City Council in June 1975, is responsible for the administration of a federally funded housing assistance payments project undertaken by the City.

The Housing Authority created the City's housing assistance payments and affordable housing programs by separate agreements with the Department of Housing and Urban Development (HUD) in November 1975, as amended December 1976, March 1982, and May 1987.

The agreements state that HUD and the Housing Authority will provide an annual contribution of funds, in accordance with section 8 of the United States Housing Act of 1937, in order to provide decent, safe and sanitary dwellings for low to moderate income families, and to increase the supply and quality of affordable housing within the City. The Housing Authority's financial data and transactions are included in the accompanying basic financial statements as special revenue funds. Separate financial statements are not available for the Housing Authority. The Housing Authority has become the Successor Housing Agency administrator of the Low and Moderate Income Housing fund.

B - Financial Statement Presentation

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 City and its component units. All fiduciary activities are reported only in the fund financial statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

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 are properly excluded from program revenues and are reported instead as general revenues.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are internal service fund charges to business-type activities and other charges between business-type activities and various other functions of the City. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

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

The fund financial statements provide information about the government's funds, including its fiduciary funds. Separate statements for each fund category - governmental, proprietary, and fiduciary - are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds. Major individual governmental and enterprise funds are reported as separate columns in the fund financial statements.

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B - Financial Statement Presentation (CONTINUED)

The City reports the following major governmental funds:

General Fund – The General Fund is the general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund.

Low / Moderate Income Housing Special Revenue Fund – This fund is used for funds received for the affordable housing program.

The City reports the following major proprietary funds:

Water Reclamation and Sewer – This fund is used to account for the operation and maintenance of the Water Reclamation Plant and Sewage System.

Electric Utility – To account for the generation, distribution, and transmission of electric energy to residents and businesses located within the City.

Water Utility – To account for the transmission of potable water, and recycled water to residents and businesses in the City.

Refuse Collection and Disposal – To account for the activities involved in the collection and disposal of refuse throughout the City.

Additionally, the City reports the following fund types:

Governmental Fund Types – Special Revenue Funds are used to account for the proceeds of specific revenue sources that are restricted to expenditures for specific purposes. Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major facilities.

Fiduciary Fund Types – The private purpose trust fund accounts for the assets and liabilities of the former redevelopment agency and is allocated revenue to pay estimated installment payments of enforceable obligations until obligations of the former redevelopment agency are paid in full and assets have been liquidated.

Proprietary Fund Types – Internal Service Funds are used to account for the financing of goods or services provided by one department to other departments of the City on a cost reimbursement basis. These services include liability insurance, workers' compensation insurance, and maintenance and financing of office equipment, vehicles, municipal buildings, communication equipment, and computer equipment.

C - Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as current financial resources or economic resources. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are proprietary and fiduciary fund 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 nonexchange transactions are recognized as revenue as soon as all eligibility requirements have been 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, susceptible to accrual. 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 City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period (e.g., charges for services, intergovernmental

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C - Measurement Focus and Basis of Accounting (CONTINUED)

revenue, sales tax, property taxes, franchise taxes, motor vehicle fees, utility users taxes, etc). 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, pension, OPEB, and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under leases are reported as other financing sources.

Property taxes when levied, taxpayer-assessed tax revenues (e.g., franchise taxes, sales taxes, motor vehicle fees, etc.), net of estimated refunds and uncollectible amounts, intergovernmental revenues, charges for services, and interest associated with the current fiscal period are all considered susceptible to accrual and so have been recognized as revenues of the current fiscal period. Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year-end). Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year end). All other revenue items are considered measurable and available only when cash is received by the City.

The proprietary and private-purpose trust funds are reported using the economic resources measurement focus and the accrual basis of accounting.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing goods and services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the enterprise and internal service funds are charges for sales and services. Operating expenses for enterprise and internal service funds include cost of sales and services, operations and maintenance of systems and facilities, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

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

The City's electric and water utility funds are subject to the provisions of GASB No. 62, Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements. GASB No. 62 addresses accounting rules for regulated operations. This statement recognizes the economic ability of regulators, through the ratemaking process, to create future economic benefits and obligations affecting rate-regulated companies. Accordingly, the electric and water utility funds record these future economic benefits and obligations as regulatory assets or regulatory liabilities, respectively.

Regulatory assets represent probable future revenues associated with previously incurred costs that are expected to be recovered from customers. Regulatory liabilities represent probable future reductions in revenues associated with amounts that are expected to be refunded to customers through the ratemaking process.

In order for a rate-regulated entity to continue to apply the provisions of GASB No. 62, it must meet the following three criteria; (i) the enterprise's rates for regulated services provided to its customers must be established by an independent third-party regulator or its own governing board empowered by a statute to establish rates that bind customers; (ii) the regulated rates must be designed to recover the specific enterprise's costs of providing the regulated services; and (iii) in view of the demand for the regulated services and the level of competition, it is reasonable to assume that rates set at levels that will recover the enterprise's costs can be charged to and collected from customers.

Based upon the City's evaluation of the three criteria discussed above in relation to its operations, and the effect of competition on its ability to recover its costs, the City believes that GASB No. 62 continues to apply.

The City regularly assesses whether regulatory assets and liabilities are probable of recovery or refund. If recovery or refund is not approved by the City Council, which sets rates charged to customers, or if it becomes no longer probable that these amounts will be realized or refunded, they would need to be written off and recognized in the current period results

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C - Measurement Focus and Basis of Accounting (CONTINUED)

of operations.

D - Inventories and prepaid items

All inventories are valued at cost, using the standard cost method. Inventories are recorded as expenditures when consumed rather than when purchased. Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements via the consumption method.

E - Capital Assets

Capital assets, which include property, plant, equipment, easements, and infrastructure assets (e.g., roads, bridges, sidewalks, traffic lights and signals, streetlights, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide and proprietary fund financial statements. Capital assets are defined by the City as assets with an initial, individual cost of $10 more and an estimated useful life in excess of one year. Unless they are lease or subscription assets which use $10 or more as a capitalization threshold. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed, including land held under easements. Donated capital assets are recorded at acquisition value, at the date of donation. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset's life are not capitalized.

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

Capital assets of the City are depreciated using the straight-line method over the following estimated useful lives:

	Estimated useful life
Building and improvements	20 to 40 years
Infrastructure	20 to 65 years
Machinery and equipment (except vehicles)	5 to 20 years
Production plant	30 years
Boiler plant	20 years
Transmission structures	40 years
Transmission equipment	20 to 40 years
Poles, towers, and fixtures	20 to 40 years
Distribution stations	30 to 40 years
Transformers	20 to 40 years
Meters	15 to 20 years
Water services	40 years
Vehicles	5 to 20 years
Office equipment	3 to 15 years
Lease assets	Shorter of the useful life of underlying asset or lease term
Subscription assets	Shorter of the useful life of underlying asset or subscription term

F - Compensated Absences

It is the City's policy to permit employees to accumulate earned but unused vacation, sick, universal, and in-lieu leave pay benefits. The maximum accumulation of vacation leave is limited to the total number of hours accruable for two years, unless approved otherwise by the department head and City Manager. The maximum accumulation of in-lieu time is between 200 to 300 hours, depending upon the employee's bargaining unit. There is no limitation as to the number of sick

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F - Compensated Absences (CONTINUED)

leave hours accumulated.

Executives, unrepresented managers, and Burbank Management Association (BMA) employees do not earn vacation or sick leave. They instead receive universal leave which has an accrual cap of 1,200 hours. Universal leave is reported as part of the compensated absences accrual.

Employees are paid 100% of their accumulated vacation, universal, and in-lieu time when they terminate for any reason. Accumulated sick leave is only paid out under one of the following conditions (a) at retirement or death, provided the employee has been employed by the City for over five years and is over 50 years of age; (b) at time of layoff. Accumulated sick leave is paid at 50% of the total value, except for Burbank Police Officers Association (BPOA) and Burbank Fire Fighters (BFF) employees in which sick leave is paid at 70% and respecting of the total value.

In accordance with GASB Statement No. 101, Compensated Absences, the City established updated accounting and financial reporting standards for compensated absences, such as vacation, sick leave, paid time off, and certain sabbaticals. The standard requires the City to recognize liabilities for both unused leave that meets specific criteria and leave that has been used but not yet paid or settled. A liability is recognized when the leave is attributable to services already rendered, the leave accumulates, and it is more likely than not that the leave will be used or paid out in cash or through noncash settlements liabilities are measured using the pay rates at the measurement date.

G - Net Position and Fund Balance

The governmental funds report nonspendable, restricted, committed, assigned and unassigned fund balances to show the level of constraint governing the use of the funds. Nonspendable fund balances 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 fund balances are restricted for specific purposes by third parties or enabling legislation. Committed fund balances include amounts that can be used only for specific purposes determined by formal action of the Council. Council must have at least a 3 to 2 vote to pass a resolution for the specific purpose. Assigned fund balances comprise amounts intended to be used by the City for specific purposes as determined by the Council such as emergency reserves, prior years carryovers, and various capital projects. Unassigned fund balance is the remaining fund balance after all of the above classifications and should only be reported in the general fund or resulting deficit fund balance in any other governmental funds. When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, and the unrestricted resources as necessary. When committed and assigned resources are available for use, it is the City's policy to use committed resources first and then assigned resources, as they are needed.

In the government-wide financial statements and proprietary fund financial statements, net position is reported in three categories: net investment in capital assets; restricted and unrestricted. Restricted net position represents net position restricted by parties outside of the City (such as creditors, grantors, contributors, laws and regulations of other governments including enabling legislation).

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

H - Cash and Investments

The City combines the cash and investments of all funds into two pools (the City pool, and the Housing Authority pool), except for funds required to be held by outside fiscal agents under the provisions of bond indentures. Each fund's portion of the pooled cash and investments are displayed on the balance sheet-governmental funds, or the statement of net position-proprietary funds.

Interest earned on pooled cash and investments is allocated monthly to the various funds based on month end balances. Interest income from cash and investments with fiscal agents and in the deferred compensation plan is credited directly to the related funds. The City manages its pooled idle cash and investments under a formal investment policy that is reviewed and adopted annually by the City Council and that follows the guidelines of the State of California Government Code. The City's investment policy specifically authorizes the City to invest in United States Treasury obligations, U.S. agencies and/or GSE obligations, negotiable and nonnegotiable certificates of deposit, placement service certificates of deposit, commercial paper, the California Local Agency Investment Fund (LAIF), medium-term notes, state and local agency obligations, repurchase agreements, money market and money market mutual funds, and supranational obligations.

The City's investments are reported at fair value. LAIF operates in accordance with the state laws and regulations of California. The reported value of the pool is the same as the fair value of the pool shares.

For purposes of the statement of cash flows for the proprietary fund types, cash and cash equivalents include all pooled cash investments, non-pooled restricted cash and restricted investments with an original maturity of three months or less. The City considers the cash and investments pool to be a demand deposit account where funds may be withdrawn and deposited at any time without prior notice or penalty.

I - Receivables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as interfund receivables/interfund payables (i.e., the current portion of interfund loans) or advances to/from other funds (the noncurrent portion of interfund loans). Any residual balances outstanding between the governmental activities and the business-type activities are reported in the government-wide financial statements as internal balances.

All trade and tax receivables are shown net of an allowance for uncollectible accounts and estimated refunds due. Estimated allowances for uncollectible accounts for enterprise fund customer accounts receivables are adjusted to the 90 days and over receivables balances.

Assessed values are determined on an annual basis by the Los Angeles County Assessor as of January 1. Taxes are levied annually and become a lien on real property at July 1. Taxes are due November 1 and February 1, and are delinquent if not paid by December 10 and April 10, respectively.

The Low and Moderate Income Housing fund has outstanding developer notes receivable with the Burbank Housing Corporation (BHC). The terms of the notes are fifty-five years with a stated annual interest rate of 3%. At the end of each notes' term, the City will receive either; A) the outstanding principal and interest on the loans or, b) as first lien holder on the underlying land and buildings, will receive the properties back. If the City receives the properties, after their respective fifty-five year term is over, in lieu of full payment of unpaid principal and interest from the BHC, those properties can then be used for any purpose the City chooses. The City records notes receivable at the lesser of a) the aggregate outstanding principal and interest balances on the notes receivable, or b) the estimated aggregate values of the underlying properties at the end of their respective note receivable term. (i.e.; estimated value fifty-five years after the start of each loan, not present valued back to June 30, 2025). The City reports the notes receivable balance in restricted fund balance in the governmental funds statements and in restricted net position in governmental activities in the entity-wide statements.

The Community Development and Block Grant (CDBG) and HOME funds give loans to the BHC and to individuals meeting eligibility criteria. The loans have various term lengths with stated interest rates ranging from 0% to 6%. The loans are scheduled to be forgiven at the end of their respective terms.

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

J - Interfund Advances

Advances between funds, as reported in the fund statements, are classified as either restricted or non spendable fund balance in the applicable governmental funds available.

K - Self Insurance Program

The City has self-insurance programs to provide for general liability and workers' compensation claims. These activities are accounted for in the Self-Insurance internal service fund, a proprietary fund type. Fund revenues are primarily premium charges to other funds and are planned to match estimated payments, including both reported and incurred but not reported claims, operating expenses, and reinsurance premiums. The fund expenses the estimated liability for claims in cases where such amounts are reasonably determinable and where the liability is likely.

The City is self-insured for individual claims up to $2,000 for worker's compensation, and $1,000 for general liability. Losses in excess of these amounts are covered through commercial insurance policies, up to statutory limits, for individual claims. See note 15, Self-insurance, for additional information on the City's self-insurance programs.

L - Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position includes a separate section for deferred outflow of resources. Deferred outflows of resources represent 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 category of deferred outflow of resources reported in the statement of net position is related to pensions, and other post employment benefits. Deferred outflows on pension and other postemployment benefits are more fully discussed in Note 17 and 18.

In addition to liabilities, the statement of financial position and the governmental funds balance sheet includes a separate section for deferred inflows of resources. Deferred inflows of resources represent 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. In the government-wide financial statements, the City's deferred inflow of resources reported on the statement of net position relate to pension and other postemployment benefits, which are more fully discussed in Note 17 and 18. The statement of net position and the governmental funds balance sheet also report a deferred inflow of resources related to leases.

Under the modified accrual basis of accounting, deferred inflows of resources also include revenues not collected within the availability period after the fiscal year-end. The City has reported deferred inflows of resources related to unavailable revenues for property taxes, grants, and special assessments. These amounts are deferred and will be recognized as an inflow of resources in the period that amounts become available.

M - Pensions

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the City's California Public Employees' Retirement System (CalPERS) plans and additions to /deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value. All pensions are liquidated out of the respective funds that payroll time was allocated to during that payroll period. Pension liabilities are liquidated from the funds charged by employees, with the majority funded out of the General Fund and the Electric Fund. See Note 17 for more information..

N - Postemployment Benefits Other Than Pensions (OPEB)

For purposes of measuring the net OPEB liability and deferred outflows/inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the City's OPEB plan and additions to/deductions from the OPEB plans' fiduciary net position have been determined on the same basis as they are reported by the plan. For this purpose, the City's OPEB plan recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value.

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

O - Use of Estimates

The preparation of the financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities as of the financial statement date and the reported amounts of revenues and expenses or expenditures during the reporting period. Actual results could differ from those estimates.

P - Leases

In accordance with GASB Statement No. 87, the City transitioned to a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this standard the lessee is required to recognize a lease liability and an intangible right-to-use asset, and the lessor is required to recognize a lease receivable and a deferred inflow of resources. Lease assets are recorded at the amount of the initial measurement of the lease term, less any lease incentive received from the lessor at or before the commencement of the lease term along with any initial direct costs that are ancillary charges necessary to place the asset into service. Lease assets are amortized using straight-line depreciation over the useful life of the underlying asset. A lease payable is recognized at the commencement date based on the present value of expected lease payments over the lease term, less any incentives. Interest expense is recognized ratably over the contract term. The lease liability is reduced by the principal portion of lease payments made.

Q - Subscription Based Information Technology Arrangements (SBITA)

In accordance with GASB Statement No. 96, the City recognizes a right-to-use subscription asset and a corresponding subscription liability. The subscription liability is recognized at the commencement date based on present value of expected SBITA payments over the SBITA term, less any SBITA incentives at or before the commencement of the SBITA term along with any initial direct costs that are ancillary charges necessary to place the SBITA asset into service. SBITA assets are amortized using a straight-line amortization over the shorter of the term of the arrangement or useful life of the underlying asset. Interest expense is recognized ratably over the contract term. The subscription liability is reduced by the principal portion of subscription payments made.

R - Accounting Changes and Error Corrections Summary

In accordance with GASB Statement No. 100, changes in accounting principles are applied retroactively by restating beginning balances, while changes in accounting estimates are reported prospectively. Changes to the financial reporting entity, including fund presentation or component units, are reflected by adjusting beginning balances in the current period. Error corrections are applied retroactively, restating all prior periods presented. The aggregate impact of adjustments must appear on the face of the financial statements, with note disclosures providing a reconciliation of beginning balances. Information affected by accounting changes or error corrections shall be included in the Required Supplementary Information (RSI) and Supplementary Information (SI), with prior periods restated for errors, when practicable, but not for changes in accounting principles.

(2) RECONCILIATION OF GOVERNMENT-WIDE AND FINANCIAL STATEMENTS

Explanation of computation of certain items on statement of net position

The statement of net position includes an element titled "Net investment in capital assets". The details of this computation are explained below:

Governmental activities:	
Total capital assets of internal service funds, net of accumulated depreciation/amortization	$ 38,909
Total governmental assets, net of accumulated depreciation/amortization	680,003
Payables (accounts, retentions, leases, and SBITAs)	(7,071)
Net investment in capital assets	$ 711,841

(2) RECONCILIATION OF GOVERNMENT-WIDE AND FINANCIAL STATEMENTS (CONTINUED)

Explanation of computation of certain items on statement of net position (CONTINUED)

Business-type activities:	
Total capital assets, net of accumulated depreciation/amortization	$ 590,056
All revenue bonds, current and long term portions net of bond discount and premiums	(188,815)
Payables (accounts, retentions, leases, and SBITAs)	(6,951)
Net investment in capital assets	$ 394,290

(3) STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Appropriations

During the year, several supplemental budget appropriations were adopted by the City Council as amendments to the annual budget. Some significant appropriations are as follows: $6,363 for the Providencia sewer improvement project, $1,500 for the McCambridge pool replacement grant, $1,244 for the Elderly Nutrition program, $1,129 for the parking enforcement and management program, $1,019 for a helicopter purchase, $691 for the Homeless Solutions Center, $350 for street improvements, $323 for Police COPS grant, $300 for incentivizing the transition of legal non-conforming firearms retailers, $250 for the Library Bookmobile donation, $208 for Police STEP grant, $202 for transportation services agreement, $200 for Police JAG grant, $185 for audio-visual equipment for the Burbank Channel, $148 for the CHP Cannabis Tax Fund grant, and $112 for the soft story seismic retrofit program.

Appropriated Budget and Budgetary Control

The City Council is required to adopt an annual budget resolution by July 1 of each fiscal year for the General, Special Revenue (except for the Drug Asset Forfeiture fund and Measure W), Debt Service, and Capital Projects funds (except for Public Improvement Funds). The budgets are presented for reporting purposes on a budgetary basis consistent with accounting principles generally accepted in the United States of America. Certain multi-year capital improvements and other projects are budgeted on a project-length basis. Additionally, appropriations for the Drug Asset Forfeiture fund occur based on actual cash receipts and do not lapse at year end. A comparison of these budgets with current year expenditures would not be meaningful, due to the multi-year nature of these projects. As a result, budgetary schedules are not presented for the Public Improvements capital projects fund and the General City Capital Projects fund.

The level of appropriated budgetary control is at the functional departmental level. The City Manager may authorize transfers of appropriations within a departmental function. Expenditures may not legally exceed total departmental appropriations. Supplemental appropriations during the year must be approved by the City Council by a 3/5 vote. These appropriations, representing amendments to the budget during the year, were significant in relationship to the original budget as adopted and are more fully described above. Unexpended or unencumbered appropriations lapse at the end of the fiscal year. Encumbered appropriations are reappropriated in the ensuing year's budget.

The City uses an "encumbrance system". Under this procedure, commitments such as purchase orders and contracts at year-end are recorded as "committed" or "assigned" fund balance.

The City Council adopts budgets for the Enterprise and Internal Service funds. All Proprietary fund types are accounted for on the economic resources measurement focus and the accrual basis of accounting. Additionally, the City is not legally mandated to report the results of operations for these Proprietary fund types on a budget comparison basis; therefore, budgetary data related to these funds has not been presented.

(4) CASH AND INVESTMENTS

Cash and investments as of June 30, 2025 are classified in the accompanying financial statements as follows:

	Governmental	Business Type	Fiduciary Fund	Total
Pooled cash and investments	$ 489,248	$ 234,396	$ 3,456	$ 727,100
Restricted cash for pensions	33,598	-	-	33,598
Restricted pooled cash and investments	-	23,867	-	23,867
Restricted non-pooled cash and cash equivalents	-	41,551	2	41,553
Total	$ 522,846	$ 299,814	$ 3,458	$ 826,118
Demand deposits				14,199
*Investments in 115 Trust				33,598
Investments				778,321
Total				$ 826,118

*Disclosures related to investments in 115 Trust related to interest rate risk, credit risk and fair value are available online.

Investments Authorized by the California Government Code and the City's Investment Policy
The table below identifies the investment types that are authorized for the City by the California Government Code (Code) (or the City's investment policy, where more restrictive). The table also identifies certain provisions of the Code (or the City's investment policy, where more restrictive) that address interest rate risk, credit risk and concentration of credit risk. This table does not address investments of debt proceeds held by bond trustee that are governed by the provisions of debt agreements of the City, rather than the general provisions of the Code or the City's investment policy.

Authorized Investment Type	Authorized By City Policy	Maximum Maturity **	Maximum Percentage of Portfolio	Maximum Investment One Issuer
Agency-U.S. Federal Agency	Yes	5 years	90%	None
Corporate-medium term notes	Yes	5 years	30%	5%
LAIF-Local Agency Invest. Fund	Yes	N/A	None	$75 million per account
U.S. Treasury obligations	Yes	5 years	100%	None
Non-negotiable Certificates of Deposit	Yes	5 years	40%	None
Negotiable Certificates of deposit	Yes	5 years	30%	$250,000
Money market mutual funds	Yes	90 days	20%	None
State and Local Agency Obligations	Yes	5 years	30%	5%
Commercial paper	Yes	270 days	25%	5%
Repurchase agreements	Yes	90 days	25%	None
Supranational Obligations	Yes	5 years	15%	None
Placement of Service Certificates of Deposit	Yes	5 years	30%	None
Joint Powers Authority Pool	Yes	N/A	25%	None

**No investment shall be made in any security that, at the time of the investment, has a term remaining to maturity in excess of five years, unless the City Council has granted express authority to make that investment either specifically or as a part of an investment program approved by the legislative body no less than three months prior to the investment, with the maximum allowed not to exceed 5% of the portfolio from over five years to ten years maturities.

Investments Authorized by Debt Agreements
Investment of debt proceeds held by bond trustee are governed by provisions of the debt agreements, rather than the

(4) CASH AND INVESTMENTS (CONTINUED)

Investments Authorized by Debt Agreements (CONTINUED)
general provisions of the Code or the City's investment policy. The table below identifies the investment types that are authorized for investments held by bond trustee. The table also identifies certain provisions of these debt agreements that address interest rate risk, credit risk, and concentration of credit risk.

Authorized Investment Type	Maximum Maturity	Maximum Percentage of Portfolio	Maximum Investment One Issuer
Investment Agreements	N/A	None	None
LAIF-Local Agency Investment Fund	N/A	None	None
Money Market	N/A	None	None
Pledge Bonds	N/A	None	None
State and Local Agency Obligations	N/A	None	None
U.S. Treasury Obligations	N/A	None	None

Disclosures Relating to Interest Rate Risk
Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. One of the ways that the City manages its exposure to interest rate risk is by purchasing a combination of shorter term and longer term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flow and liquidity needed for operations.

Information about the sensitivity of the fair values of the City's investments (including investments held by bond trustee) to market interest rate fluctuations is provided by the following table that shows the distribution of the City's investments by maturity:

		Remaining Maturity (in Months)			
	Total	12 Months or Less	13 to 24 Months	25 to 60 Months	More Than 60 Months
Agency-U.S. Federal Agency	$ 181,302	$ 49,152	$ 118,066	$ 14,084	$ -
U.S. Treasury obligations	20,242	5,981	8,667	5,594	-
Corporate-Medium Term Notes	128,154	5,940	32,144	90,070	-
Municipal Bonds	76,221	11,401	32,255	32,565	-
Supranational Obligations	35,596	8,783	8,684	18,129	-
Negotiable Certificates of Deposit	41,740	12,766	4,545	24,429	-
LAIF-Local Agency Investment Fund	113,316	113,316	-	-	-
Money Market	140,197	140,197	-	-	-
Held by bond trustee:					
Money Market	9,218	9,218	-	-	-
Municipal Bonds	32,335	-	-	-	32,335
Totals	$ 778,321	$ 356,754	$ 204,361	$ 184,871	$ 32,335

Disclosures Relating to Credit Risk
Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Presented below is the minimum rating required by (where applicable) the Code, the City's investment policy, or debt agreements, and the Moody's actual rating as of year end for each investment type.

(4) CASH AND INVESTMENTS (CONTINUED)

Disclosures Relating to Credit Risk (CONTINUED)

	Total	Minimum Legal Rating	Not Rated
Agency-U.S. Federal Agency	$ 181,302	N/A	181,302
U.S. Treasury obligations	20,242	N/A	20,242
Corporate-Medium Term Notes	128,154	A	-
Municipal Bonds	76,221	A	9,042
Supranational Obligations	35,596	Aa	-
Negotiable Certificates of Deposit	41,740	N/A	41,740
Money Market	140,197	Aaa	-
LAIF-Local Agency Investment Fund	113,316	N/A	113,316
Held by bond trustee:			
Money Market	9,218	Aaa	-
Municipal Bonds	32,335	A	-
Totals	$ 778,321		$ 365,642

	Ratings as of year end				
	Aaa	Aa	A	Not Rated	Total
Agency-U.S. Federal Agency	$ -	$ -	$ -	$ 181,302	$ 181,302
U.S. Treasury obligations	-	-	-	20,242	20,242
Corporate-Medium Term Notes	8,843	59,565	59,746	-	128,154
Municipal Bonds	2,706	64,473	-	9,042	76,221
Supranational Obligations	35,596	-	-	-	35,596
Negotiable Certificates of Deposit	-	-	-	41,740	41,740
Money Market	140,197	-	-	-	140,197
LAIF-Local Agency Investment Fund	-	-	-	113,316	113,316
Held by bond trustee:					
Money Market	9,218	-	-	-	9,218
Municipal Bonds	-	-	32,335	-	32,335
Totals	$ 196,560	$124,038	$ 92,081	$ 365,642	$ 778,321

Custodial Credit Risk

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 its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The amount of deposits is covered by FDIC insurance or collateralized under California law.

The Code and the City's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits or investments, other than the following provision for deposits: The Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The fair value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure City deposits by pledging first trust deed mortgage

(4) CASH AND INVESTMENTS (CONTINUED)

Custodial Credit Risk (CONTINUED)
notes having a value of 150% of the secured public deposits.

California Asset Management Program (CAMP)
The City is a participant in the California Asset Management Program (CAMP). CAMP is an investment pool offered by the California Asset Management Trust and created through a joint powers agency as a pooled short-term portfolio and cash management vehicle for California public agencies under California Government Code Section 53601(p). CAMP is governed by a Board of Trustees comprised of finance directors and treasurers of California public agencies. The City reports its investments in CAMP at the fair value amounts provided by CAMP, which is the same as the value of the pool share in accordance with GASB 79 requirements. On June 30, 2025, the CAMP pool had an average maturity of 41 days and it is exempt from the fair value hierarchy.

Investment in State Investment Pool
The City is a voluntary participant in the Local Agency Investment Fund (LAIF) that is regulated by the Code, section 16429 under the oversight of the Treasurer of the State of California. 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 withdrawal is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis.

Fair Value Measurements
The City categorizes its fair values measurement within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the relative inputs used to measure the fair value of the investments. Level 1 inputs are quoted prices in active markets for identical assets. Level 2 inputs are quoted prices of similar assets in active markets and Level 3 inputs are significant unobservable inputs.

The City has the following recurring fair value measurements as of June 30, 2025:

	Observable Inputs Level 2	Investments Not Subject to Hierarchy	Total
Agency-U.S. Federal Agency	$ 181,302	$ -	$ 181,302
Corporate-medium term notes	128,154	-	128,154
LAIF-Local Agency Invest. Fund	-	113,316	113,316
U.S. Treasury obligations	20,242	-	20,242
Negotiable Certificates of Deposit	41,740	-	41,740
Municipal Bonds	76,221	-	76,221
Supranational Obligations	35,596	-	35,596
Money Market	-	140,197	140,197
Held by Bond Trustee:			
Money Market	-	9,218	9,218
Municipal Bonds	32,335	-	32,335
	$ 515,590	$ 262,731	$ 778,321

(5) CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2025 is as follows:

Governmental activities:	Balance July 1 2024	Additions	Deletions	Transfers	Balance June 30 2025
Capital assets not being depreciated/amortized:					
Land	$ 57,759	$ -	$ -	$ -	$ 57,759
Land held under easements	345,277	-	-	-	345,277
Construction in progress	24,157	25,198	(12)	(16,606)	32,737
Total capital assets not being depreciated/amortized:	427,193	25,198	(12)	(16,606)	435,773
Capital assets being depreciated/amortized:					
Land improvements	10,416	-	-	-	10,416
Accumulated depreciation	(8,199)	(149)	-	-	(8,348)
Buildings and improvements	244,062	65	-	659	244,786
Accumulated depreciation	(192,638)	(6,071)	-	-	(198,709)
Infrastructure	424,931	2,219	(41)	15,217	442,326
Accumulated depreciation	(224,162)	(11,345)	41	-	(235,466)
Machinery and other	102,523	7,018	(4,997)	730	105,274
Accumulated depreciation	(79,955)	(5,526)	4,997	-	(80,484)
Lease assets	637	620	-	-	1,257
Accumulated amortization	(212)	(87)	-	-	(299)
Subscription assets	3,461	599	(329)	-	3,731
Accumulated amortization	(781)	(893)	329	-	(1,345)
Total capital assets being depreciated/amortized, net	280,083	(13,550)	-	16,606	283,139
Total net capital assets - Governmental activities	$ 707,276	$ 11,648	$ (12)	$ -	$ 718,912

Depreciation/amortization charged to governmental functions on the statement of activities during the year is as follows; $1,423 General Government, $86 to Police, $5 to Fire, $10,391 to Public Works, $2,822 to Community Development, $2,970 to Parks and Recreation and $134 to Library. The Internal Service Funds portion of depreciation/amortization for the year is $6,240.

(5) CAPITAL ASSETS (CONTINUED)

Total Enterprise fund type capital assets are as follows:

Business-type activities:	Balance July 1 2024	Additions	Deletions	Transfers	Balance June 30 2025
Capital assets not being depreciated/amortized:					
Land	$ 20,031	$ -	$ -	$ -	$ 20,031
Construction in progress	66,128	76,333	(4)	(58,337)	84,120
Total capital assets not being depreciated/amortized	86,159	76,333	(4)	(58,337)	104,151
Capital assets being depreciated/amortized:					
Land improvements	12,560	-	-	-	12,560
Accumulated depreciation	(12,032)	(95)	-	-	(12,127)
Rights to purchased power	1,335	-	-	-	1,335
Accumulated depreciation	(1,036)	(86)	-	-	(1,122)
Buildings and improvements	937,807	-	-	55,710	993,517
Accumulated depreciation	(505,582)	(26,266)	-	-	(531,848)
Machinery and other	114,416	2,893	(727)	2,627	119,209
Accumulated depreciation	(93,017)	(4,847)	727	-	(97,137)
Lease assets	1,151	158	-	-	1,309
Accumulated amortization	(558)	(211)	-	-	(769)
Subscription assets	2,682	-	(643)	-	2,039
Accumulated amortization	(887)	(817)	643	-	(1,061)
Total capital assets being depreciated/amortized, net	456,839	(29,271)	-	58,337	485,905
Total net capital assets - Business-type activities	$ 542,998	$ 47,062	$ (4)	$ -	$ 590,056

Depreciation/amortization charged to enterprise functions on the statement of activities during the year is as follows; $3,402 Water Rec & Sewer, $22,663 to Electric Utility, $4,760 to Water Utility, and $1,497 to Refuse Collection & Disposal.

Total Fiduciary-type capital assets are as follows:

Fiduciary-type activities:	Balance July 1 2024	Additions	Deletions	Transfers	Balance June 30 2025
Capital assets not being depreciated/amortized:					
Land	$ 415	$ -	$ -	$ -	$ 415
Total net capital assets - Fiduciary-type activities	$ 415	$ -	$ -	$ -	$ 415

(6) DEFINED CONTRIBUTION PLANS

Welfare Benefit Plan (VEBA)
The VEBA is a defined contribution plan established by the City of Burbank to provide post retirement medical benefits primarily to members of the Burbank Police Officers' Association. At June 30, 2025, there were 159 active participants and 141 retired participants. VEBA members are required to contribute the full cash out value of their sick leave time at retirement. The City is required to contribute $43.53 dollars per month per active participant and 1.5% of the Burbank Police Officers' Association annual covered salary. VEBA provisions and contribution requirements are established and may be amended by the City Council of the City. Investments are self directed by each VEBA participant.

Separate financial statements are not available for the VEBA. The employer contributions are recognized in the period that the contributions are made; contributions totaled $540 for the fiscal year ended June 30, 2025. At June 30, 2025, the fair value of assets was $14,745.

Post Employment Health Plan (PEHP)
The PEHP is a defined contribution plan established by the City of Burbank in February 2006 to provide retirement medical benefits primarily to members of the Burbank Fire Fighters' Association (BFF) and the Burbank Fire Fighters' Chief Officers' Unit (BFF-COU). The PEHP is a multi-employer trust comprised of over 800 public sector entities across the United States and is administered by Nationwide Retirement Solutions. At June 30, 2025 there were 128 active and 66 retired participants. BFF and BFF-COU PEHP members are required to contribute 100% of all accrued leave pay out upon retirement or separation to their individual plan accounts. PEHP provisions and contribution requirements are established and may be amended by the City Council of the City to the extent allowed by the Internal Revenue Code. Investments are self directed by each PEHP participant.

The City has no liability for losses under the plan, but does have the duty of due care that would be required of an ordinary prudent investor. The City contributed $52 to the PEHP during the year ended June 30, 2025.

(7) INTERFUND RECEIVABLES, PAYABLES, ADVANCES, AND TRANSFERS

The composition of interfund balances as of June 30, 2025 is as follows:

	Interfund		Transfers	
Fund	**Receivable**	**Payable**	**In**	**Out**
General	$ 123	$ -	$ 245	$ 9,094
Low/Mod Income Housing	-	39	-	-
Electric Utility	276	-	-	-
Refuse Collection & Disposal	-	-	17	-
Nonmajor Governmental Funds	75	455	8,284	566
Internal Service Funds	20	-	1,114	-
Total interfund receivable / payable / transfers	$ 494	$ 494	$ 9,660	$ 9,660

Composition and purpose of significant interfund transfers and interfund balances are as follows:

Internal Service fund transfers in of $1,114 includes the General fund transfer for Information Technology projects.

Nonmajor Governmental fund transfers in of $8,284 includes the General fund transfer of $4,700 for municipal infrastructure repair and improvement, $1,500 renovation of McCambridge swimming pool, $691 for homeless solution center development, $821 for parking operations and maintenance costs, $322 for transportation program, and $250 for First Street pocket park.

(7) INTERFUND RECEIVABLES, PAYABLES, ADVANCES, AND TRANSFERS (CONTINUED)

A breakdown of all items as stated on the statement of net position and statement of activities:

	Transfers	
Fund	**Governmental**	**Business-Type**
Governmental funds		
Transfers in	$ 9,644	$ -
Transfers out	(9,661)	-
Proprietary funds		
Transfers in	-	17
Totals	$ (17)	$ 17

(8) LONG-TERM LIABILITIES

	Balance July 1, 2024	Additions	Deletions	Balance June 30, 2025	Due Within One Year
Governmental activities:					
Other debt:					
Other long-term liabilities					
Compensated absences*	$ 20,035	$ 2,070	$ -	$ 22,105	$ 2,990
Claims and judgments	48,557	10,701	(11,575)	47,683	10,923
Lease payable	457	620	(73)	1,004	347
Subscriptions payable	2,197	599	(866)	1,930	905
Total governmental activities	$ 71,246	$ 13,990	$ (12,514)	$ 72,722	$ 15,165

*The change in compensated absences is shown as a net change.

Total business-type activities:					
Other debt:					
Revenue bonds	$ 235,947	$ 79,059	$ (81,660)	$ 233,346	$ 5,845
Other long-term liabilities	19,894	670	-	20,564	-
Lease payable	516	158	(215)	459	264
Compensated absences*	10,881	766	-	11,647	839
Subscriptions payable	1,647	-	(821)	826	491
Total business-type activities	$ 268,885	$ 80,653	$ (82,696)	$ 266,842	$ 7,439

*The change in compensated absences is shown as a net change.

	Balance July 1, 2024	Additions	Deletions	Balance June 30, 2025	Due Within One Year
Fiduciary activities:					
Other debt:					
Tax allocation bonds	$ 28,716	$ -	$ (1,596)	$ 27,120	$ 1,105
Total fiduciary activities	$ 28,716	$ -	$ (1,596)	$ 27,120	$ 1,105

(8) LONG-TERM LIABILITIES (CONTINUED)

FIDUCIARY ACTIVITIES

Tax Allocation Bonds

2015 Successor Agency Tax Allocation Refunding Bonds, Series 2015		
The bonds are due in annual installments from $210 to $4,680 through December 1, 2033. Interest at various rates ranging from 2.00% to 5.00% is payable semiannually on June 1 and December 1. The bonds provided funds for (a) to refinance certain outstanding bonds and a loan and note entered into by the former Redevelopment Agency to the City of Burbank; (b) to fund a reserve account bond insurance policy; and, (c) provide for the costs of issuing the Bonds.	$	2,395
2017 Successor Agency Tax Allocation Refunding Bonds, Series 2017		
The bonds are due in annual installments from $720 to $2,265 through December 1, 2043. Interest at various rates ranging from 2.00% to 5.00% is payable semiannually on June 1 and December 1. The bonds provided funds for (a) to refinance certain outstanding bonds issues by the former Redevelopment Agency of the City of Burbank, (b) purchase a debt service reserve policy to be issued by Build America Mutual Assurance Company ("BAM"), and (c) pay for the costs of issuing the 2017 Bonds. As of June 30, 2022, the defeased bonds have been redeemed.		19,935
Plus original issue premium		4,790
Total tax allocation bonds		27,120
Total fiduciary activities	**$**	**27,120**

GOVERNMENTAL ACTIVITIES

Compensated absences - Governmental activities:		
Governmental funds accumulated vacation, universal, in-lieu and sick leave accrual is reported in the government-wide statement of net position. For the fiscal Year Ended June 30, 2025, the noncurrent portions of the accrual consist of vacation leave of $15,133, sick leave of $4,999, and in-lieu time of $1,973.	$	22,105
Outstanding Claims Payable - Self-Insurance		
The Risk Management fund total outstanding claims are $9,123. The current portion of the outstanding claims are reported in the current liability section of the statement of net position and the remainder is included in long-term liabilities.		10,967
The Workers' Compensation fund total outstanding claims are $38,825. The current portion of the outstanding claims are reported in the current liability section of the statement of net position and the remainder is included in long-term liabilities.		36,716
Total long-term liabilities for self-insurance		47,683
Lease Payable - Governmental activities		
Lease payable totals $1,004. The current portion of the lease payable is $347 and is reported in the current liability section of the statement of net position, with the remainder in long-term liabilities.		1,004
Subscriptions Payable - Governmental activities		
Subscriptions payable totals $1,930. The current position of the subscriptions payable is $905 and is reported in the current liability section of the statement of net position, with the remainder in long-term liabilities.		1,930
Total governmental activities	**$**	**72,722**

(8) LONG-TERM LIABILITIES (CONTINUED)

BUSINESS-TYPE ACTIVITIES - REVENUE BONDS

Wastewater Treatment

$10,575 Wastewater Treatment Revenue Bonds of 2014 Series	
The bonds are due in annual installments ranging from $90 to $1,130 from June 1, 2015 to June 1, 2033, with interest rates ranging from 2% to 5%, payable semiannually on June 1 and December 1. The purpose of these bonds was to refund, on a current basis, the City's Wastewater Treatment Refunding Revenue Bonds, 2004 Series A and to pay all costs of issuance.	$ 1,305
Plus original issue premium	325
Total Wastewater Revenue bonds	1,630

Burbank Water and Power

Lease Payable - All Enterprise Funds	
Electric fund has leases for a gas turbine with General Electric and telecommunications, including colocation, with Crown Castle. As of June 30, 2025, the total liability is $459, and the current portion is $264.	459
Total leases payable	459
Subscriptions Payable - All Enterprise Funds	
The Enterprise funds have software subscriptions and as of June 30, 2025, the total liability is $826 and the current portion is $491.	826
Total subscriptions payable	826
$52,665 Burbank Water and Power Electric Revenue Bonds 2010 Series B	
These bonds were issued to finance a portion of the costs of certain improvements to the Electric System, including the conversion of certain residential and commercial distribution circuits, to fund a deposit in the Parity Reserve Fund and to pay the costs of issuance. Payable in installments ranging from $2,210 to $2,295. Interest rates range from 3.00% to 5.00%. Payments were made semiannually on June 1 and December 1. The bonds were secured by a pledge of net revenues of the Electric Enterprise Fund as well as all amounts on deposit in the accounts established under the indenture, including the reserve account. The City expected to receive a direct cash subsidy from the United States Department of Treasury up to 35% of the interest on the Series 2010B Bonds. The bonds were extinguished in July 2024 from the issuance of the Electric Series 2024 revenue bonds refunding.	50,455
Extinguishment via bond refunding	(50,455)
$27,945 Burbank Water and Power Water Revenue Bonds 2010 Series B (Taxable Build America Bonds)	
These bonds were issued to finance the costs of the 2010 Water Project and to pay the costs of issuance of the Series 2010B Bonds. Payable in installments ranging from $850 to $1,085. Interest rates range from 4.89% to 5.79%. Payments were made semiannually on June 1 and December 1. The bonds were secured by a pledge of net revenues of the Water Enterprise Fund, as well as all amounts on deposit in the accounts established under the indenture, including the reserve account. The City expected to receive a direct cash subsidy from the United States Department of Treasury up to 35% of the interest on the Series 2010B Bonds. The bonds were extinguished in July 2024 from the issuance of the Water Series 2024 revenue bonds refunding.	26,045
Extinguishment via bond refunding	(26,045)

(8) LONG-TERM LIABILITIES (CONTINUED)

BUSINESS-TYPE ACTIVITIES - REVENUE BONDS (CONTINUED)

$24,825 Burbank Water and Power Water Revenue Refunding Bonds 2021 Series	
These bonds were issued to finance a portion of the costs of the 2021 Water Project, to pay the costs of issuance of the Series 2021 Bonds, and to prepay the SWRCB loans. Payable in installments ranging from $430 to $1,245. Interest rates range from 4.00% to 5.00%. Payments are made semiannually on June 1 and December 1, with the final payment to be made on June 1, 2051. The bonds are secured by a pledge of net revenues of the Water Enterprise Fund, as well as all amounts on deposit in the accounts established under the indenture, including the reserve account.	22,510
Plus original issue premium/discount	4,051
Subtotal	26,561
$120,000 Burbank Water and Power Electric Revenue Bonds 2023 Series	
These bonds were issued to partially finance the costs of certain improvements to the Electric System, including but not limited to the replacement of two electric substations, investment in renewable projects, the replacement of other infrastructure, facilities, equipment and other upgrades; pay the cost of issuance; and fund a deposit to the Parity Reserve Fund. Payable in installments ranging from $2,055 to $7,670. The interest rate is 5.00%. Payments are made semiannually on June 1 and December 1, with the final payment to be made on June 1, 2053. The bonds are secured by a pledge of net revenues of the Electric Enterprise Fund, as well as all amounts on deposit in the accounts established under the indenture, including the reserve account.	120,000
Plus original issue premium/discount	9,958
Subtotal	129,958
$46,060 Burbank Water and Power Electric Revenue Refunding Bond 2024 Series	
These bonds were issued to extinguish the outstanding debt of the Electric Revenue Bonds, Series 2010B (Taxable Build AMerica Bonds), eliminating sequestration risk, and pay costs of issuance of the 2024 Bonds. Payable in installments ranging from $2,005 to $3,470. The Coupon rate is 5.00%. Payments are made semiannually on June 1 and December 1, with the final payment to be made on June 1, 2040. The bonds are secured by a pledge of net revenues of the Electric Enterprise Fund, as well as all amounts on deposit in the accounts established under the indenture, including the reserve account.	44,055
Plus original issue premium/discount/bond refunding	5,762
Subtotal	49,817
$23,475 Burbank Water and Power Water Revenue Refunding Bond 2024 Series	
These bonds were issued to extinguish the outstanding debt of the Water Revenue Bonds, Series 2010B (Taxable Build America Bonds), eliminating sequestration risk, and pay costs of issuance of the 2024 Bonds. Payable in installments ranging from $890 to $2,070. The Coupon rate is 5.00%. Payments are made semiannually on June 1 and December 1, with the final payment to be made on June 1, 2040. The bonds are secured by a pledge of net revenues of the Electric Enterprise Fund, as well as all amounts on deposit in the accounts established under the indenture, including the reserve account.	22,585
Plus original issue premium/discount/bond refunding	2,795
Subtotal	25,380
Total Burbank Water and Power revenue bonds	231,716
Total Enterprise revenue bonds	233,346

(8) LONG-TERM LIABILITIES (CONTINUED)

BUSINESS-TYPE ACTIVITIES - REVENUE BONDS (CONTINUED)

Total Enterprise Liabilities	$ 234,631

Other long-term liabilities :

Landfill Closure and Post-Closure Care Costs

State laws and regulations require the City to place a final cover on the Burbank Landfill No. 3 site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Although closure and post-closure care costs will be paid only near or after the date that the landfill stops accepting waste, the City reports portions of these costs as operating expenses in each period, as required by GASB 18, and based on landfill capacity used as of each balance sheet date.

The landfill closure, post-closure and corrective action care liability at June 30, 2025 represents the cumulative amount reported to date based on the use of 52 percent of the estimated capacity of the landfill. The City will recognize the remaining estimated cost of $28,598 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure, post-closure care in 2025. Using 1.024 inflation factor in 2025, the total estimated adjusted closure, post-closure costs as of 2025 are $39,430. The City expects to close the landfill in the year 2115. The change to extend the remaining landfill life is due to the use of new method of calculating the landfill capacity. The use of computer programming allows actual survey data to calculate the volume by comparing two topographic surfaces against one another to generate the volume filled. Actual costs may be higher or lower due to inflation or deflation, changes in technology, or changes in regulations.

The City is required by state laws and regulations to make annual contributions to a trust fund to finance closure and corrective action care. Post closure care is covered by a pledge of revenue. The City is in compliance with these requirements, and at June 30, 2025, $23,867 was reported as restricted cash. The City expects that future inflation costs will be paid from interest earnings on these annual contributions. However, if interest earnings are inadequate or additional post-closure care requirements are determined (due to changes in technology or applicable laws and regulations, for example) these costs may need to be covered by charges to future landfill users or from future tax revenue. $ 20,564

Total other long-term liabilities	$ 20,564

Compensated absences - All Enterprise fund types:

All the Enterprise fund types' accumulated vacation, universal, in-lieu and sick leave accrual is reported in the respective Enterprise fund. For the fiscal year ended June 30, 2025, the total of the accrual consist of vacation leave of $9,098, sick leave of $1248, and in-lieu time of $1,301. $ 11,647

Total business-type activities	**$ 266,842**

(8) LONG-TERM LIABILITIES (CONTINUED)

BUSINESS-TYPE ACTIVITIES - REVENUE BONDS (CONTINUED)

The annual requirements to amortize all bonded indebtedness and other long-term liabilities outstanding at June 30, 2025 are as follows:

Fiduciary activities	**Fiduciary Tax Allocation**	
Year Ending June 30	**Principal**	**Interest**
2026	$ 1,105	$ 789
2027	1,160	732
2028	1,000	680
2029	1,045	634
2030	1,090	584
2031-2035	5,870	2,286
2036-2040	5,740	1,386
2041-2045	5,320	366
Premium	4,790	-
Totals	$ 27,120	$ 7,457

Business-type activities	**Revenue Bonds**	
Year Ending June 30	**Principal**	**Interest**
2026	$ 5,845	$ 10,316
2027	6,160	10,027
2028	6,470	9,722
2029	6,820	9,402
2030	7,185	9,065
2031-2035	40,455	39,689
2036-2040	50,525	28,816
2041-2053	86,995	31,945
Premium	22,891	-
Total	$ 233,346	$ 148,982

(8) LONG-TERM LIABILITIES (CONTINUED)

The City's total future minimum lease payments under lease agreements as of June 30, 2025 are as follows:

	Governmental Activities		Business-Type Activities		
	Principal	Interest	Principal	Interest	Total
2026	$ 347	$ 27	$ 264	$ 12	$ 650
2027	189	17	114	4	324
2028	179	6	40	2	227
2029	187	4	41	1	233
2030	71	2	-	-	73
2031-2035	31	-	-	-	31
Total minimum lease payments	$ 1,004	$ 56	$ 459	$ 19	$ 1,538

The City's total future minimum subscription payments under subscriptions-based information technology agreements (SBITA) as of June 30, 2025 are as follows:

	Governmental Activities		Business-Type Activities		
	Principal	Interest	Principal	Interest	Total
2026	$ 905	$ 46	$ 491	$ 17	$ 1,459
2027	356	26	294	5	681
2028	242	18	41	1	302
2029	252	12	-	-	264
2030	175	5	-	-	180
Total minimum subscription payments	$ 1,930	$ 107	$ 826	$ 23	$ 2,886

(8) LONG-TERM LIABILITIES (CONTINUED)

The City and its component units have a number of debt issuances outstanding that are collateralized by the pledging of certain revenues. The amount and term of the remainder of these commitments are indicated in the debt service to maturity tables presented in the accompanying notes. The purposes for which the proceeds of the related debt issuances were utilized are disclosed in the debt descriptions in the accompanying notes. For the current year, debt service payments as a percentage of the pledged gross revenue (or net of certain expenses where so required by the debt agreement) are indicated in the table below. These percentages also approximate the relationship of debt service to pledged revenue for the remainder of the term of the commitment:

Description of Pledged Revenue	Annual Amount of Pledged Revenue (net of expenses, where required)	Annual Debt Service Payments (of all debt secured by this revenue)	Debt Service as a Percentage of Pledged Revenue
Water Reclamation and Sewer	$ 3,745	$ 129	3.44%
Electric	$ 18,946	$ 10,046	53.02%
Water	$ 8,289	$ 3,373	40.69%

(9) RECEIVABLES

Receivables at June 30, 2025 consist of the following:

Governmental activities:	General	Low/Mod Income Housing	Nonmajor Governmental Funds	Internal Service Funds	Total Govern-mental
Accounts receivable, net	$ 20,597	$ 12	$ 8,892	$ 10,008	$ 39,509
Interest receivable	598	38	643	614	1,893
Developer notes receivable	-	37,466	-	-	37,466
Total	$ 21,195	$ 37,516	$ 9,535	$ 10,622	$ 78,868

Business-type activities:	Water Rec & Sewer	Electric Utility	Water Utility	Refuse Collection & Disposal	Total Business-Type
Accounts receivable, net	$ 1,867	$ 20,169	$ 4,737	$ 3,237	$ 30,010
Interest receivable	157	545	98	199	999
Total	$ 2,024	$ 20,714	$ 4,835	$ 3,436	$ 31,009

The low and moderate income housing fund has outstanding developer notes receivable with the Burbank Housing Corporation. With the amended and restated master loan agreement, the terms of the notes are extended to fifty-five years from April 1, 2025 with no interest accrual. All accrued interest accumulated to date were forgiven. Further, all of the notes will be forgiven 1/55th annually with the exception of 2331-2333 North Fairview for $112, 2325-2335 Fairview for $377 and 2321 North Fairview for $1,175 which payments were deferred until maturity date of 4/1/2080. The City reports notes receivable balance in restricted fund balance in the governmental funds statements and in restricted net position in governmental activities in the entity-wide statements. As of June 30, 2025, the notes receivable balance was $37,466, net of an allowance for doubtful accounts of $11,936.

The Community Development and Block Grant (CDBG) and HOME funds provided loans to BHC and individuals. With the amended and restated master loan agreement, BHC loans from CDBG and HOME terms were changed to include forgiveness of loans 15 years from the initial term date with no interest accrual. Further accrued interest accumulated to

(9) RECEIVABLES (CONTINUED)

date were forgiven. Two of BHC's HOME loans, 2331-2333 Norh Fairview for $135 and 2325-2335 Fairview for $1,080 were excluded from forgiveness and payments were deferred until maturity date of 4/1/2080. The City records the note receivable balance and an allowance for doubtful accounts equal to 100% of the outstanding note balance. The notes receivable balance for CDBG as of June 30, 2025, was $0, net of an allowance for doubtful accounts of $1,170, in both the governmental activities and the governmental funds. The notes receivable balance for HOME as of June 30, 2025, is $0, net of an allowance for doubtful accounts of $7,889, in both the governmental activities and the governmental funds.

(10) COMMITMENTS AND CONTINGENCIES

Litigation
The City is presently involved in certain matters of litigation that have arisen in the normal course of conducting City business. City management believes, based upon consultation with the City attorney, that these cases, in the aggregate, are not expected to result in a material adverse financial impact to the City over and above the amounts recorded as claims liability. City management believes that the claims liability recorded within the self-insurance internal service fund is sufficient to cover any potential losses, should an unfavorable outcome result. Further, City is covered for potential exposure beyond the City's self-insured retention per matter by the City's excess insurance coverage.

Construction commitments
Some significant outstanding construction commitments include $12,523 Regional Intermodal Transportation Center Solar and Storage Project, $8,721 Media District 12kV Capacity, $4,310 AIC-Substation Burbank Replacement Terminal, $2,998 Advanced Metering Infrastructure, $2,695 Ontario Substation 3rd Bank & Line.

(11) POWER SUPPLY EXPENSES

A - Retail Energy Supply
The City receives electricity through firm contracts, local generation, and market purchases. The majority of electricity is delivered through firm contracts, which include “take or pay”, “take and pay” and term purchases. Local generation and market purchases supplement firm contracts to meet the City’s retail load requirements.

B - Joint Powers Agency Contracts
The City, through its Electric Utility Fund, has entered into several "take or pay" and “take and pay” contracts through its participation in two joint power agencies, the Intermountain Power Agency (IPA) and the Southern California Public Power Authority (SCPPA), in order to meet the electric needs of its customers. These contracts are not considered joint ventures since the City has no interest in the assets, liabilities, or equity associated with any of the projects to which these contracts refer.

Under the “take or pay” contract, the City is obligated to pay its share of the indebtedness regardless of the ability of the contracting agency to provide electricity or the City’s need for the electricity. The City is only obligated to pay its share of the indebtedness upon delivery of energy under the “take and pay” contracts. However, in the opinion of management, the City does not have a financial responsibility for purposes of GASB Statement No. 14, "Financial Reporting Entity", because the IPA and SCPPA do not depend on revenue from the City to continue in existence.

These contracts constitute an obligation of the Electric Utility Fund to make debt service payments from its operating revenues. The Electric Utility Fund's share of debt service is not recorded as an obligation on the accompanying basic financial statements; however, it is included as a component of its power supply expenses.

During the fiscal years ended June 30, 2025, and June 30, 2024, the Electric Fund made payments totaling $53,071 and $40,145 for "take or pay" contracts, respectively, and $16,500 and $17,487 for the "take and pay" contracts, respectively.

(11) POWER SUPPLY EXPENSES (CONTINUED)

B - Joint Powers Agency Contracts (CONTINUED)

(a) Intermountain Power Agency (IPA)

In 1980, the City, along with the California Cities of Los Angeles, Anaheim, Glendale, Pasadena, and Riverside, entered into a power sales contract with IPA, which obligates each purchaser to purchase, on a "take or pay" basis, a percentage share of capacity and energy generated by the Intermountain Power Project (IPP) in Utah. The City, through contract, is entitled to 60 megawatts (MW) or 3.371% of the 1,800 MW of generation at the plant. In addition, the City entered into an Excess Power Sales Agreement, also on a "take or pay" basis, with Utah municipal and cooperative IPP purchasers, which provides for the City to obtain up to an additional 0.797% (14 MW) when not used by the Utah municipal or cooperative IPP purchasers.

The Senate Bill 1368, which became effective in January 2007, prohibits any investment in baseload generation that does not meet specific emissions performance standards, subject to certain exceptions. In light of this restriction, the initial power sales contracts will terminate on June 15, 2027, and will be replaced with combined cycle natural gas units by November 22, 2025, and continue for a term ending in 2077. Pursuant to the provisions of the power sales contracts, the IPP participants also agreed to reduce the initially planned generation capacity from 1,200 MW to 840 MW. This would allow for compliance with greenhouse gas ("GHG") emissions performance standards. Some of the power purchasers under the original power sales contracts will continue to be IPP participants under the Renewal Power Sales Contracts. The cities of Anaheim, Riverside, and Pasadena will not be power purchasers under the Renewal Power Sales Contracts. The City will take a smaller share of 28 MW generation capacity under the Renewal Power Sales Contracts, and LADWP and the City of Glendale both increased their respective generation shares.

(b) Southern California Public Power Authority (SCPPA)

SCPPA membership consists of 11 Southern California cities and one public irrigation district of the State of California, which serves the electric power needs of its Southern California electricity customers. SCPPA, a public entity organized under the laws of the State of California, was formed by a joint powers agreement dated November 1, 1980, pursuant to the Joint Exercise of Powers Act of the State of California. SCPPA was created for the purpose of planning, financing, developing, acquiring, constructing, operating, and maintaining projects for the generation and transmission of electric energy for sale to its participants. The joint power agreement has a term of 50 years.

Hoover Uprating Project

The City is a participant in SCPPA's Hoover Uprating Project, consisting primarily of the uprating of the 17 generating units at the hydroelectric power plant of the Hoover Dam. The City has a 15.9574% (15 MW) entitlement interest in SCPPA's approximately 94 MW interest in the total capacity and allocated energy of Hoover. The City has executed a power sales contract with SCPPA under which the City has agreed to make monthly payments on a "take or pay" basis in exchange for its share of SCPPA's proportionate share of Hoover capacity and allocated energy.

Palo Verde Nuclear Generation Station (PVNGS)

The City has a 4.40% entitlement interest (9.7 MW) and a 5.91% ownership interest in PVNGS, including certain associated facilities and contractual rights, a 5.56% ownership in the Arizona Nuclear Power Plant ("ANPP") High Voltage Switchyard and associated contractual rights, and a 6.55% share of the rights to use certain portions of the ANPP Valley Transmission System. Commercial operation and initial deliveries from PVNGS Units 1 and 2 commenced in 1986 and Unit 3 commenced in 1987.

(11) POWER SUPPLY EXPENSES (CONTINUED)

B - Joint Powers Agency Contracts (CONTINUED)

(b) Southern California Public Power Authority (SCPPA) (CONTINUED)

Southern Transmission System Project (STS)
Pursuant to an agreement dated May 1, 1983, with the IPA, SCPPA made payments-in-aid of construction to IPA to defray all costs of acquisition and construction of the STS, which provides for the transmission of energy from the Intermountain Generating Station in Utah to Southern California. STS commenced commercial operations in July 1986. The Department of Water and Power of the City of Los Angeles (LADWP), a member of SCPPA, serves as project manager and operating agent of IPP. The STS consists of a 488-mile transmission line and the associated converter station on each end. The 500 kV DC bi-pole transmission lines are currently rated at 2,400 megawatts (MW) as a result of an upgrade completed in December 2010. The City's ownership share of this project is 4.498%.

Magnolia Power Project (MPP)
In March 2003, the City, along with the Cities of Anaheim, Cerritos, Colton, Glendale, and Pasadena, entered into a power sales agreement with SCPPA for MPP. MPP commenced commercial operations in Burbank, California in September 2005. MPP is a combined-cycle natural gas-fired generation plant with a nominal rate net base capacity of 242 MW, but can boost its output to 310 MW, if needed. The City has entitlement up to 97.6 MW or 30.992% of its output. The City's share of outstanding debt is 32.350%, which excludes debt relating solely to the City of Cerritos. The City is also MPP's operating agent.

Prepaid Natural Gas Project (PNGP)
The PNGP primarily consists of the acquisition by SCPPA of the right to receive an aggregate amount of approximately 135 billion cubic feet of natural gas, which subsequently was reduced to approximately 90 billion cubic feet as a result of restructuring to accelerate a portion of the long-term savings, reduce the remaining volumes of gas to be delivered, and shorten the overall duration of five prepaid agreements (with the City, and the Cities of Anaheim, Colton, Glendale, and Pasadena).

The City's natural gas supply agreement with SCPPA is expected to provide approximately one-fourth of the City's gas requirements for MPP. The City has no obligation under the natural gas supply agreement to pay for gas not delivered.

Milford I Wind Project (M1WP)
M1WP is located near Milford, Utah and began commercial operations in November 2009. The facility is a 200 MW nameplate capacity wind farm comprised of 97 wind turbine generators, delivered by a 90-mile transmission line, 345 kV, extending from the generation site to the IPP switchyard in Delta, Utah. This plant generates enough capacity to supply electricity to power more than 60,000 homes and offset over 366,000 tons per year of carbon dioxide that would otherwise be emitted from a coal-powered plant. SCPPA (on behalf of project participants LADWP, the City and the City of Pasadena, California) acquired 100.000% of this facility and issued bonds in 2010 to finance the purchase by prepayment of a specified quantity of energy from this facility over the 20-year delivery term, with a guaranteed annual quantity in each year. The City's share of this project is 5.000% of the total capacity of 10 MW, energy, and environmental attribute rights produced at this facility.

Mead-Adelanto Project (MA)
SCPPA also entered into an agreement dated December 17, 1991, to acquire a 67.917% interest in the MA, a transmission line extending between the Adelanto substation in Southern California and the Marketplace substation in Nevada. Funding for these projects was provided by a transfer from the Multiple Projects Fund, and commercial operations commenced in April 1996. LADWP serves as the operations manager of MA. The project is a 202-mile, 500 kV AC transmission line with a rating of 1,200 MW. The City's ownership share of MA is

(11) POWER SUPPLY EXPENSES (CONTINUED)

B - Joint Powers Agency Contracts (CONTINUED)

(b) Southern California Public Power Authority (SCPPA) (CONTINUED)
11.534%.

Tieton Hydro Project (THP)
This facility was acquired by SCPPA in November 2009 with 100.000% of entitlement shares. Each of the two project participants, the City and the City of Glendale, California, have an equal 50.000% entitlement share of this project. THP is a run of the reservoir hydroelectric facility, comprised of a powerhouse constructed at the base of the United States Bureau of Reclamation (USBR) Tieton Dam on the Tieton River in the State of Washington, on a 21-mile, 115 kV transmission line from the plant substation to the interconnection of the electrical grid. The powerhouse has a maximum capacity of 20 MW, with a nameplate capacity of 13.6 MW. USBR owns and operates the dam and controls the flows into the Tieton River from the Rimrock Lake reservoir, which was created by the dam. Average annual generation from this plant is approximately 48,000 megawatt hours (MWh). The City is also Tieton's operating agent.

Mead-Phoenix Project (MP)
SCPPA entered into an agreement dated December 17, 1991, to acquire an interest in the MP, a transmission line extending between the West Wing substation in Arizona and the Marketplace substation in Nevada. The agreement provides SCPPA with an 18.308% interest in the West Wing-Mead project, a 17.756% interest in the Mead substation project component and a 22.408% interest in the Mead-Marketplace component. The project is a 256-mile, 500 kV AC transmission line with a rating of 1,300 MW. The City's ownership share of MP is 15.400%.

Natural Gas Project (NGP)
The NGP was acquired by SCPPA in 2005 and 2006 and is being developed for the primary purpose of providing the participants with stable long-term supplies of gas for the purpose of fueling their electric generation needs. SCPPA issued 2008 Bonds to provide monies for the refinancing of the City's share of the costs of acquisition and development of the NGP through the redemption of a portion of SCPPA's draw down bonds previously issued for the NGP. SCPPA has sold entitlements to 100.000% of the production capacity of the NGP pursuant to separate gas sales agreements with the five participants - the City, and the Cities of Anaheim, Colton, Glendale, and Pasadena. The participants are obligated to pay for such production capacity, including amounts required to pay debt service on bonds issued to finance their respective share of the NGP, on a "take or pay" basis. The City has 14.286% of entitlement shares in the Pinedale, Wyoming Subproject (2005 purchase), and 27.273% of entitlement shares in the Barnett, Texas Subproject (2006 purchase).

Ameresco/Chiquita Landfill Gas Project
Ameresco/Chiquita Landfill Gas Project is in Valencia, California near Lake Castaic and began commercial operations in November 2010. The renewable energy is generated using landfill gas produced at the Chiquita Canyon Landfill. This plant has a total generating capacity of 10 MW and SCPPA members receive 100.000% of the project output. The project participants are the City and the City of Pasadena. The City contracted to purchase approximately 16.700% or 1.7 MW.

(11) POWER SUPPLY EXPENSES (CONTINUED)

B - Joint Powers Agency Contracts (CONTINUED)

(b) Southern California Public Power Authority (SCPPA) (CONTINUED)

Don A. Campbell Geothermal (aka Wild Rose)
In November 2013, the City began to receive geothermal energy output from the Wild Rose Geothermal (aka Don A. Campbell) Project, located in Mineral County, Nevada. The term of this agreement is 20 years. This is a geothermal power generating facility with a generating nameplate capacity of 25 MW and a projected capacity of 16.2 MW. The City and the City of Los Angeles are project participants. The City contracted to purchase approximately 15.380% (3.845 MW).

Pebble Springs Wind Project
Pebble Springs is located in Gilliam County, Oregon, near the town of Arlington and began commercial operations in early 2009. The term of this agreement is 18 years. The City, and the Cities of Los Angeles and Glendale receive the entire energy output of 99 MW. The City contracted to purchase approximately 10.000% (10 MW).

Copper Mountain 3 Solar Project
Copper Mountain 3 Solar Project is located near Boulder City, Nevada, approximately 25 miles southeast of Las Vegas, Nevada. The facility is the third phase of one of the largest photovoltaic solar facilities in the U.S. situated on about 1,400 acres of land. The City and the City of Los Angeles entered into a 20-year power sales agreement through SCPPA. The City's share of this project is 16.000% (40 MW) of the total capacity of 250 MW. In May 2014, ahead of schedule, the City began to receive solar energy output from Copper Mountain 3. The plant went from partial commercial operations to full commercial operations in 2015.

Desert Harvest 2 Solar Project
In December 2017, the City, along with the Cities of Anaheim and Vernon, entered into a power sales agreement with SCPPA for Desert Harvest Project. The Desert Harvest Project is located in Riverside County, California and began commercial operations in December 2020. Desert Harvest II Solar Project supplies energy and renewable attributes to SCPPA under a twenty-five-year Renewable Energy Credit (REC) + Index structure contract. The City and the Cities of Anaheim and Vernon are the participants. The City contracted to purchase approximately 31.34% of its output.

(11) POWER SUPPLY EXPENSES (CONTINUED)

B - Joint Powers Agency Contracts (CONTINUED)

(b) Southern California Public Power Authority (SCPPA) (CONTINUED)

A summary of the City's contracts and related projects and its commitments on June 30, 2025, are shown below:

	City of Burbank portion*	City of Burbank share of bonds	City of Burbank obligation relating to total debt service
Intermountain Power Project:			
Intermountain Power Project Renewal Contract[1]	3.334%	$ 60,267	$ 98,495
SCPPA:[2]			
Southern Transmission System[3]	4.498%/4.222%	55,463	104,315
Magnolia Power Project (Project A)	32.350%	60,744	76,646
Prepaid Natural Gas Project #1	33.000%	77,339	100,113
Milford I Wind Project	5.000%	2,642	2,980
Tieton Hydropower Project	50.000%	13,293	18,714
Natural Gas Project - Barnett	100.000%	5,484	6,771
Natural Gas Project - Pinedale	100.000%	1,771	2,186
SCPPA Total		216,736	311,725
Total		$ 277,003	$ 410,220

*Burbank shares in % and amounts are estimated based on weighted average.

(1) Based on the 2022 Series A and B IPA outstanding bonds.
(2) All SCPPA listed obligations are "take or pay" contracts except the Prepaid Natural Gas Project #1, a "take and pay" contract, and the Milford I Wind Project, a prepaid purchase power agreement.
(3) The Southern Transmission System principal is gross of capitalized interest of $4.425M for fiscal years 2025/26 through 2027/28.

(11) POWER SUPPLY EXPENSES (CONTINUED)

B - Joint Powers Agency Contracts (CONTINUED)

(b) Southern California Public Power Authority (SCPPA) (CONTINUED)

The following schedule details the amount of principal and interest that is due and payable by the City as part of the joint power agency contracts, by project, in the fiscal year indicated (year ending June 30).

	2025/26		2026/27		2027/28		2028/29	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
Intermountain Power Project	$ -	$ 3,019	$ 1,831	$ 2,974	$ 1,921	$ 2,881	$ 2,016	$ 2,784
SCPPA:								
Southern Transmission System	1,494	2,968	1,721	2,893	860	2,639	1,063	2,596
Magnolia Power Project (Project A)	3,905	2,301	4,110	2,157	4,324	2,005	4,552	1,845
Prepaid Natural Gas Project #1	4,886	3,784	5,166	3,520	5,858	3,231	6,588	2,912
Milford I Wind Project	613	132	644	101	676	69	710	35
Tieton Hydropower Project	618	630	650	599	680	567	715	533
Natural Gas Project - Barnett	854	331	824	279	801	230	779	181
Natural Gas Project - Pinedale	276	107	266	90	259	74	251	59
Total	$ 12,646	$ 13,272	$ 15,212	$ 12,613	$ 15,379	$ 11,696	$ 16,674	$ 10,945

	2029/30		2031/35		2036/40		2041/45	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
Intermountain Power Project	$ 2,116	$ 2,681	$ 12,261	$ 11,682	$ 15,602	$ 8,261	$ 19,910	$ 3,827
SCPPA:								
Southern Transmission System	1,115	2,543	6,513	11,822	8,538	9,984	10,630	7,664
Magnolia Power Project (Project A)	4,789	1,675	27,973	5,481	11,091	439	-	-
Prepaid Natural Gas Project #1	7,192	2,568	41,727	6,609	5,922	149	-	-
Milford I Wind Project	-	-	-	-	-	-	-	-
Tieton Hydropower Project	750	497	4,358	1,883	5,523	713	-	-
Natural Gas Project - Barnett	760	134	1,467	132	-	-	-	-
Natural Gas Project - Pinedale	245	43	473	43	-	-	-	-
Total	$ 16,967	$ 10,141	$ 94,772	$ 37,652	$ 46,676	$ 19,546	$ 30,540	$ 11,491

	2046/50		2051/55		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
Intermountain Power Project	$ 4,611	$ 119	$ -	$ -	$ 60,268	$ 38,228
SCPPA:						
Southern Transmission System	13,589	4,704	9,940	1,037	55,463	48,850
Magnolia Power Project (Project A)	-	-	-	-	60,744	15,903
Prepaid Natural Gas Project #1	-	-	-	-	77,339	22,773
Milford I Wind Project	-	-	-	-	2,643	337
Tieton Hydropower Project	-	-	-	-	13,294	5,422
Natural Gas Project - Barnett	-	-	-	-	5,485	1,287
Natural Gas Project - Pinedale	-	-	-	-	1,770	416
Total	$ 18,200	$ 4,823	$ 9,940	$ 1,037	$ 277,006	$ 133,216

(12) ACCRUED LIABILITIES

Accrued liabilities for Governmental and Business Type Activities June 30, 2025, consist of the following:

	Govern-mental	Business Type
Accrued expenditures	$ 480	$ 2,811
Accrued payroll	8,090	-
Other liabilities	9,694	-
Total	$ 18,264	$ 2,811

(13) DEFERRED COMPENSATION PLANS

The City has adopted a deferred compensation plan in accordance with Internal Revenue Code Section 457 and 457p for its eligible full-time and part-time employees respectively.

Pursuant to changes in August, 1966 of IRC section 457, the City formally established a trust in which all assets and income of the 457 plans were placed. The assets, all property and rights purchased with such amounts, and all income attributable to such amounts, property, or rights are held in trust for the exclusive benefit of the participants and their beneficiaries. These assets are no longer the property of the City, and as such are not subject to the claims of the City's general creditors, thus the assets of these plans are not reflected in the accompanying basic financial statements.

As of June 30, 2025, the City's deferred compensation plan had accumulated assets of $271,175 under the 457 plan, and $1,071 under the 457p plan.

(14) PREPAID ITEMS AND DEPOSITS

The City shows a total of $29,398 in prepaid items and deposits. $18,224 of the prepaid items are in the Electric Utility, $2,617 are in Water Utility, $217 are in Refuse Collection and Disposal, $38 are in Water Reclamation and Sewer, $7,830 in internal service funds, and $470 in the Governmental Fund ($298 in the general fund and $172 in the non-major governmental funds).

(15) SELF-INSURANCE

The City is self-insured for the first $1,000 on each general liability claim against the City. The City also self-insures for the first $2,000 for each workers compensation claim. At June 30, 2025, $10,967 was accrued for general liability claims, and $36,716 accrued for workers compensation claims. These amounts were determined by an actuarial study, performed annually. These accruals represent estimates of amounts to be paid for incurred and reported claims as well as incurred but unreported claims based upon past experience and modified for current trends and information. See the end of this note for a table showing changes in the aggregate liabilities for the past two years.

While the ultimate amounts of losses incurred through June 30, 2025, are dependent on future developments, based upon information provided from the City Attorney, outside legal counsel and others involved with the administration of the programs, City management believes that the aggregate accrual is adequate to cover such losses. The City is insured with outside insurance carriers for up to $65,000 for general liability claims and there have not been any settlements in excess of insurance coverage for the past three years.

Authority for California Cities Excess Liability (ACCEL)
Since July 1, 2004, the City has been a member in ACCEL, which is a risk sharing pool for municipal excess liability. Each individual member self-insures all general liability losses for the first $1,000 and the members of the pool share losses between $1,000 and $10,000. The members jointly purchase additional layers of coverage beyond the pooled layer, with Burbank purchasing an additional $55,000 of excess coverage, for total coverage of $65,000. The layers of coverage above $10,000 are not pooled, but rather jointly purchased.

(15) SELF-INSURANCE (CONTINUED)

Authority for California Cities Excess Liability (ACCEL) (CONTINUED)

Changes in the self-insurance liability for the last two fiscal years were as follows:

	Fiscal year	
	2024-25	2023-24
Claims Payable July 1	$ 48,557	$ 47,948
Claims and changes in estimates	10,701	10,291
Claims payments during the year	(11,575)	(9,682)
Liability June 30	$ 47,683	$ 48,557

The claims liability is reported as a long-term liability in the self-insurance internal service funds and in long term liabilities in the Governmental Activities.

(16) LEASES AND SUBSCRIPTION

Lease Receivable - Lessor

Governmental Activities:
The City has six active leases. The leases have receipts that range from $5 to $506 and interest rate of 5.9300%. As of June 30, 2025, the total combined value of the lease receivable is $425, the total combined value of the short-term lease receivable is $207, and the combined value of the deferred inflow of resources is $380.

Business-Type Activities:
Burbank Power & Water has one active Building lease. The lease receipt totals to $431 and has an interest rate of 2.7400%. As of June 30, 2025, the total combined value of the lease receivable is $3,928, the total combined value of the short-term lease receivable is $327, and the combined value of the deferred inflow of resources is $3,731.

Burbank Power & Water has one active Infrastructure lease. The lease receipt totals to $27 and has an interest rates of 2.7400%. As of June 30, 2025, the total combined value of the lease receivable is $132, the total combined value of the short-term lease receivable is $24, and the combined value of the deferred inflow of resources is $125.

Refuse Collection & Disposal has one active Building lease. The lease receipt totals to $240 and interest rates of 0.9670%. As of June 30, 2025, the total combined value of the lease receivable is $954, the total combined value of the short-term lease receivable is $235, and the combined value of the deferred inflow of resources is $927.

	Governmental Activities		Business-Type Activities		
	Principal	Interest	Principal	Interest	Total
2026	$ 207	$ 16	$ 586	$ 124	$ 933
2027	44	12	598	112	766
2028	38	9	611	99	757
2029	14	8	623	87	732
2030	15	7	392	66	480
2031-2035	83	19	1,991	171	2,264
2036 and thereafter	24	1	214	2	241
Total minimum lease payments	$ 425	$ 72	$ 5,015	$ 661	$ 6,173

(16) LEASES AND SUBSCRIPTION (CONTINUED)

Lease Payable - Lessee

Governmental Activities:
On May 5, 2022, the City entered into a 60 month lease as Lessee for the use of Ricoh - Colored Production Printer. An initial lease liability was recorded in the amount of $97. As of June 30, 2025, the value of the lease liability is $37. The City is required to make monthly fixed payments of $2. The lease has an interest rate of 2.1567%. The value of the right to use asset is $97, with accumulated amortization of $42, and is included with Equipment on the Lease Class activities table found below.

On June 1, 2025, the City entered into a 60 month lease as Lessee for the use of UBEO West LLC. An initial lease liability was recorded in the amount of $620. As of June 30, 2025, the value of the lease liability is $620 and the value of the short-term lease liability is $271. The City is required to make annual fixed payments of $123. The lease has an interest rate of 2.8590%. The value of the right to use asset is $620, with accumulated amortization of $10, and is included with Equipment on the Lease Class activities table found below.

On July 1, 2021, the Communications Equipment Replacement Fund entered into a 114 month lease as Lessee for the use of Tower Burbank Owner LLC Rooftop Lease (OT-5). An initial lease liability was recorded in the amount of $540. As of June 30, 2025 the value of the lease liability is $347. The Communications Equipment Replacement Fund is required to make monthly fixed payments of $5. The lease has an interest rate of 2.7400%. The value of the right to use asset is $540, with accumulated amortization of $170, and is included with Infrastructure on the Lease Class activities table found below.

Business-Type Activities:
On July 1, 2021, the Electric Utility Fund entered into a 71 month lease as Lessee for the use of GE Intl, Inc. Engine Lease. An initial lease liability was recorded in the amount of $694. As of June 30, 2025, the value of the lease liability is $130. The Electric Utility Fund is required to make annual payments of $123. The lease has an interest rate of 2.7400%. The value of the right to use asset is $694, with accumulated amortization of $469, and is included with Equipment on the Lease Class activities table found below.

On April 1, 2022, the Electric Utility Fund entered into a 60 month lease as Lessee for the use of Crown Castle Fiber LLC telecommunications license agreement (OT-13). An initial lease liability was recorded in the amount of $457. As of June 30, 2025, the value of the lease liability is $171. The Electric Utility Fund is required to make monthly fixed payments of $8. The lease has an interest rate of 2.7400%. The value of the right to use asset is $457, with accumulated amortization of $297, and is included with Infrastructure on the Lease Class activities table found below.

On June 1, 2025, the Electric Utility Fund entered into a 60 month lease as Lessee for the use of UBEO West LLC - BWP. An initial lease liability was recorded in the amount of $158. As of June 30, 2025, the value of the lease liability is $158, and the value of the short-term lease liability is $38. The Electric Utility Fund is required to make annual fixed payments of $42. The lease has an interest rate of 2.8590%. The value of the right to use asset is $158, with accumulated amortization of $3, and is included with Equipment on the Lease Class activities table found below.

(16) LEASES AND SUBSCRIPTION (CONTINUED)

Asset Schedule:

Asset Class	Governmental Activities	Business-Type Activities	Activities
Buildings	$ 540	$ -	$ 540
Equipment	717	1,309	2,026
Less: accumulated amortization	(299)	(769)	(1,068)
Total	$ 958	$ 540	$ 1,498

Subscriptions Payable

Governmental Activities:
The City has seven active subscriptions. The subscriptions have payments that range from $0 to $698 and interest rates that range from 1.7100% to 3.7417%. As of June 30, 2025, the total combined value of the subscription liability is $1,900, and the total combined value of the short-term subscription liability is $904. The combined value of the right to use asset is $3,731, with accumulated amortization of $1,345, and is included within the Subscription Class activities table found below.

Governmental activities:	Balance June 30 2024	Additions	Deletions	Balance June 30 2025
Subscription liability software:				
Biddle online TestGenius	$ 19	$ -	$ (19)	$ -
Medic clipboard	85	-	(44)	41
Symphony SaaS	-	414	(95)	319
ProctorU	9	-	(9)	-
OATI data center	132	-	(43)	89
GenScheduler on-line	947	-	(139)	808
ArcGIS software	-	185	(47)	138
Defender O365	950	-	(470)	480
UPsafety software	55	-	-	55
Total subscriptions liability - Governmental activities	$ 2,197	$ 599	$ (866)	$ 1,930

Business-Type Activities:
Burbank Power & Water has five active subscriptions. The subscriptions have payments that range from $0 to $333 and interest rates that range from 1.7100% to 3.0183%. As of June 30, 2025, the total combined value of the subscription liability is $826, and the total combined value of the short-term subscription liability is $491. The combined value of the right to use asset is $2,039, with accumulated amortization of $1,061, and is included within the Subscription Class activities table found below.

(16) LEASES AND SUBSCRIPTION (CONTINUED)

Business-Type activities:	Balance June 30 2024	Additions	Deletions	Balance June 30 2025
Subscription liability software:				
Defender O365	$ 407	$ -	$ (202)	$ 205
RNI software	153	-	(35)	118
Home energy portal management platform	327	-	(327)	-
KnowBe4 security	15	-	(15)	-
OATI data center	745	-	(242)	503
Total subscriptions liability - Business-type activities	$ 1,647	$ -	$ (821)	$ 826

(17) PENSION PLANS

A - General Information about the Pension Plans

Plan Descriptions

All qualified permanent and probationary employees are eligible to participate in the City's separate Safety (Police and Fire) and Miscellaneous (all other) plans, agent multiple-employer defined benefit pension plans administered by the California Public Employees' Retirement System (CalPERS), which acts as a common investment and administrative agent for its participating member employers. Benefit provisions under the plans are established by State statute and City resolution. CalPERS issues publicly available reports that include a full description of the pension plans 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 to 62 with statutorily defined benefits. For classic miscellaneous employees hired into a plan with the 2.5% at 55 formula, eligibility for service retirement is age 50 with at least 5 years of services. PEPRA miscellaneous members become eligible for service retirement upon attainment of age 52 with at least 5 years of service. All members are eligible for non-duty disability benefits after 5 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. Safety members can receive a special death benefit if the member dies while actively employed and the death is job-related. Fire members may receive the alternate death benefit in lieu of the Basic Death Benefit or the 1957 Survivor Benefit if the member dies while actively employed and has at least 20 years of total CalPERS service. The cost of living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.

The Plans' provisions and benefits in effect at June 30, 2024 measurement date, are summarized as follows:

(17) PENSION PLANS (CONTINUED)

A - General Information about the Pension Plans (CONTINUED)

Benefits Provided (CONTINUED)

	Miscellaneous	
Hire date	Prior to January 1, 2013	On or After January 1, 2013
Benefit formula	2.5%@55	2%@62
Benefit vesting schedule	5 years of service	5 years of service
Benefit payments	monthly for life	monthly for life
Retirement age	50 - 55	52 - 67
Monthly benefits, as a % of eligible compensation	2.0% to 2.5 %	1.0% to 2.5%
Required employee contribution rates	8.00 %	7.50 %
Required employer contribution rates	10.960 %	10.960 %

	Police	
Hire date	Prior to January 1, 2013	On or After January 1, 2013
Benefit formula	3%@50	2.7%@57
Benefit vesting schedule	5 years of service	5 years of service
Benefit payments	monthly for life	monthly for life
Retirement age	50	50 - 57
Monthly benefits, as a % of eligible compensation	3.00 %	2.0% to 2.7%
Required employee contribution rates	9.00 %	13.75 %
Required employer contribution rates	23.200 %	23.200 %

	Fire	
Hire date	Prior to January 1, 2013	On or After January 1, 2013
Benefit formula	3%@55	2.7%@57
Benefit vesting schedule	5 years of service	5 years of service
Benefit payments	monthly for life	monthly for life
Retirement age	50 - 55	50 - 57
Monthly benefits, as a % of eligible compensation	2.4% to 3.0%	2.0% to 2.7%
Required employee contribution rates	9.00 %	12.00 %
Required employer contribution rates	18.420 %	18.420 %

(17) PENSION PLANS (CONTINUED)

A - General Information about the Pension Plans (CONTINUED)

Employees Covered

At the June 30, 2023 valuation date, the following employees were covered by the benefit terms:

	Miscellaneous	Police	Fire
Inactive employees or beneficiaries currently receiving benefits	1,445	266	197
Inactive employees entitled to but not yet receiving benefits	1,297	57	40
Active employees	1,026	143	124
Total	3,768	466	361

Contributions

Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. The total plan contributions are determined through CalPERS' annual actuarial valuation process. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The City is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. City employer contributions to CalPERS for the fiscal year were $50,727 (Miscellaneous $30,771; Police $11,794, and Fire $8,162). City Contribution rates may change if plan contracts are amended. Payments made by the employer to satisfy contribution requirements that are identified by the pension plan terms as plan member contributions requirements are classified as plan member contributions.

B - Net Pension Liability

The City's net pension liability for each Plan is measured as the total pension liability, less the pension plan's fiduciary net position. The net pension liability of each of the Plans is measured as of June 30, 2024, using an annual actuarial valuation as of June 30, 2023 rolled forward to June 30, 2024 using standard update procedures. A summary of principal assumptions and methods used to determine the net pension liability is shown below.

(17) PENSION PLANS (CONTINUED)

B - Net Pension Liability (CONTINUED)

Actuarial Assumptions

The June 30, 2023 actuarial valuation was rolled forward to determine the June 30, 2024 total pension liability, based on the following actuarial methods and assumptions:

	Miscellaneous	Police	Fire
Valuation Date	June 30, 2023	June 30, 2023	June 30, 2023
Measurement Date	June 30, 2024	June 30, 2024	June 30, 2024
Actuarial Cost Method	Entry-Age Normal Cost Method	Entry-Age Normal Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:			
Discount Rate	6.90%	6.90%	6.90%
Inflation	2.300%	2.300%	2.300%
Payroll Growth	2.800%	2.800%	2.800%
Salary Increases	(1)	(1)	(1)
Mortality	(2)	(2)	(2)
Post Retirement Benefit Increase	(3)	(3)	(3)

(1) Varies by entry age and service.

(2) The mortality table used was developed based on CalPERS-specific data. The probabilities of mortality are based on the "2021 CalPERS Experience Study and Review of Actuarial Assumptions". Pre-retirement and Post-retirement mortality rates include generational mortality improvement using 80% of Scale MP-2020 published by the Society of Actuaries. For more details on this table, please refer to the 2021 experience study report from November 2021 that can be found on the CalPERS website.

(3) The lesser of contract COLA or 2.30% until Purchasing Power Protection Allowance floor on purchasing power applies, 2.30% thereafter.

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 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. Using historical returns of all the funds' asset classes, expected compound (geometric) returns were calculated over the next 20 years using a building-block approach. The expected rate of return was then adjusted to account for assumed administrative expenses of 10 basis point.

(17) PENSION PLANS (CONTINUED)

B - Net Pension Liability (CONTINUED)

Long-term Expected Rate of Return (CONTINUED)

On November 17, 2021, the board adopted changes to the strategic asset allocation. The asset allocation as of June 30, 2024 is shown below:

Asset Class(a)	Long-Term Strategic Asset Allocation	Current Allocation (a,b)
Public Equities - Cap Weighted	30.00%	30.00%
Public Equities - Factor Weighted	12.00%	12.00%
Private Equity	13.00%	12.90%
Treasury	5.00%	5.10%
Mortgage-Backed Securities	5.00%	5.10%
Investment Grade Corporates	10.00%	6.60%
High Yield	5.00%	4.50%
Emerging Market Sovereign Bonds	5.00%	5.10%
Private Debt	5.00%	2.20%
Real Assets	15.00%	15.20%
Strategic Financing	(5.00)%	(1.80)%
Total	100.00%	

(a) An expected inflation of 2.30% used for this period.

(b) Figures are based on the 2022 Asset Management Liability study.

(17) PENSION PLANS (CONTINUED)

C - Changes in the Net Pension Liability

The changes in the net pension liability for the **Miscellaneous Plan** are as of the measurement date are as follows (actual amounts):

	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
Balances at measurement date June 30, 2023	$ 1,079,373	$ 848,303	$ 231,070
Changes in the Year:			
Service cost	16,486	-	16,486
Interest on the total pension liability	73,497	-	73,497
Difference between actual and expected experience	7,492	-	7,492
Contribution - employer	-	30,771	(30,771)
Contribution - employee	-	8,445	(8,445)
Net investment income	-	80,771	(80,771)
Administrative expenses	-	(690)	690
Benefit payments, including refunds of employee contributions	(59,858)	(59,858)	-
Net Changes	37,617	59,439	(21,822)
Balance at measurement date June 30, 2024	$ 1,116,990	$ 907,742	$ 209,248

The changes in the net pension liability for the **Police Plan** are as of the measurement date are as follows (actual amounts):

	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
Balances at measurement date June 30, 2023	$ 379,746	$ 273,031	$ 106,715
Changes in the Year:			
Service cost	6,888	-	6,888
Interest on the total pension liability	25,718	-	25,718
Difference between actual and expected experience	497	-	497
Contribution - employer	-	11,794	(11,794)
Contribution - employee	-	3,250	(3,250)
Net investment income	-	26,039	(26,039)
Administrative expenses	-	(222)	222
Benefit payments, including refunds of employee contributions	(21,910)	(21,910)	-
Net Changes	11,193	18,951	(7,758)
Balance at measurement date June 30, 2024	$ 390,939	$ 291,982	$ 98,957

(17) PENSION PLANS (CONTINUED)

C - Changes in the Net Pension Liability (CONTINUED)

The changes in the net pension liability for the **Fire Plan** are as of the measurement date are as follows (actual amounts):

	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
Balances at measurement date June 30, 2023	$ 288,735	$ 221,969	$ 66,766
Changes in the Year:			
Service cost	4,805	-	4,805
Interest on the total pension liability	19,892	-	19,892
Difference between actual and expected experience	5,190	-	5,190
Contribution - employer	-	8,162	(8,162)
Contribution - employee	-	2,599	(2,599)
Net investment income	-	21,157	(21,157)
Administrative expenses	-	(181)	181
Benefit payments, including refunds of employee contributions	(16,066)	(16,066)	-
Net Changes	13,821	15,671	(1,850)
Balance at measurement date June 30, 2024	$ 302,556	$ 237,640	$ 64,916

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the net pension liability of the City for each Plan, calculated using the discount rate for each Plan, as well as what the City's net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate (actual amounts):

	Miscellaneous Pension Plan		
	1% Decrease	Current Discount Rate	1% Increase
Percent	5.90%	6.90%	7.90%
Net Pension Liability	$354,675	$209,248	$89,356

	Police Pension Plan		
	1% Decrease	Current Discount Rate	1% Increase
Percent	5.90%	6.90%	7.90%
Net Pension Liability	$150,771	$98,957	$56,467

	Fire Pension Plan		
	1% Decrease	Current Discount Rate	1% Increase
Percent	-%	6.90%	7.90%
Net Pension Liability	$104,669	$64,916	$32,158

Pension Plan Fiduciary Net Position

Detailed information about each pension plan's fiduciary net position is available in the separately issued CalPERS financial reports.

(17) PENSION PLANS (CONTINUED)

D - Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions

For the measurement year ended June 30, 2024, the City recognized pension expense/(income) of $38,015 for Miscellaneous, $14,996 for Police and $10,420 for Fire. At June 30, 2025, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the three City Plans: Miscellaneous, Police and Fire.

Miscellaneous Plan

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	$ 30,771	$ -
Differences between actual and expected experience	5,851	216
Change of assumptions	1,840	-
Net differences between projected and actual earnings on plan investments	13,086	-
Total	$ 51,548	$ 216

The $30,771 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 ending June 30, 2026. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized as pension expense as follows:

Year Ending June 30	Amount
2026	$ 3,865
2027	24,667
2028	(3,370)
2029	(4,601)
Thereafter	-

Police plan

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	$ 11,794	$ -
Differences between actual and expected experience	2,095	1,195
Change of assumptions	2,837	-
Net differences between projected and actual earnings on plan investments	4,192	-
Total	$ 20,918	$ 1,195

(17) PENSION PLANS (CONTINUED)

D - Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions (CONTINUED)

Police plan (CONTINUED)

The $11,794 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 ending June 30, 2026. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized as pension expense as follows:

Year Ending June 30	Amount
2026	$ 2,341
2027	8,126
2028	(1,049)
2029	(1,489)
Thereafter	-

Fire plan

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	$ 8,162	$ -
Differences between actual and expected experience	4,579	-
Change in assumptions	2,657	-
Net differences between projected and actual earnings on plan investments	3,567	-
Total	$ 18,965	$ -

The $8,162 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 ending June 30, 2026. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized as pension expense as follows:

Year Ending June 30	Amount
2026	$ 2,657
2027	8,256
2028	232
2029	(342)
Thereafter	-

(18) POST EMPLOYMENT BENEFITS OTHER THAN PENSIONS

The City contributes to three post retirement medical benefit plans:

PEMHCA

The CalPERS Public Employees' Medical and Hospital Care Act (PEMHCA) plan under the authority of section 22750 to 22948 of the state of California's government code, is a defined benefit agent multiple employer plan. The City pays the required PEMHCA minimum contribution for all miscellaneous and safety employees retiring directly from the City who enroll in a CalPERS medical plan. The 2025 PEMHCA minimum contribution

(18) POST EMPLOYMENT BENEFITS OTHER THAN PENSIONS (CONTINUED)

PEMHCA (CONTINUED)

amount is $158 per month. In addition, the City pays retiree health contribution amounts of $100 per month for 12 management retirees, and $188 per month for 9 IBEW retirees. For these management/IBEW retirees, the PEMHCA minimum required contribution of $158 is paid in addition to the retiree health contribution amounts. The PEMHCA benefit provisions are established and amended through negotiations between the City and its unions.

BERMT

The Burbank Employees Retiree Medical Trust (BERMT) is a defined contribution plan. The BERMT was established in April 2003 by the city's employee associations to provide post-retirement medical benefits to all non-safety employees, including elected and appointed officials. BERMT members represented by a bargaining group are required to contribute $50 per pay period, and the City contributes $50 per pay period for these members. BERMT members unrepresented by a bargaining group are not able to make employee contributions, and the City contributes $100 per pay period for these members and $50 per pay period for City Council members that are eligible to participate in BERMT. BERMT plan provisions and contribution requirements are established by and may be amended by the BERMT board. The trust is controlled by the seven voting members from the various employee associations appointed to three-year terms. The City appoints an eighth member to the board, but that member is non-voting. Investments are determined by the BERMT plan trustees, and are governed by ERISA provisions. Eligibility for benefits requires that members are retired from the City and have reached age 58 with a minimum of 5 years of contributions into the plan. The benefit ranges from $150 to $630 in reimbursements per month based on number of contributions, for eligible medical expenses. For the fiscal year 2024-25, the City contributed $1,630 to BERMT.

URMT

The Utility Retiree Medical Trust is a defined benefit agent multiple employer plan, established during the 2008-09 fiscal year for IBEW members and 12 management employees as a supplement to benefit payments from BERMT and PEMHCA. The total target benefit is $1,200/month for individuals age 50 to age 64 and $750/month for those age 65 and above, with the exception that for qualifying employees who retire after December 16, 2015 and who have not contributed to Medicare while employed at Burbank and who are also not otherwise eligible for premium-free Medicare Part A at age 65 and older, the maximum amount at age 65 and older shall be $975/month, including payments from BERMT, PEMHCA minimum and Utility Retiree Medical Trust. For the fiscal year 2024-25, the City contributed $48.

The City has pre-funded the PEMHCA and URMT Plans through CalPERS OPEB Trust (CERBT) and has a policy of contributing 100% of the City's Actuarially Determined Contribution (ADC) each year. For the fiscal year 2024-25 (measurement period of June 30, 2024), the City contributed $4,768 consisting of $1,782 in implied subsidy payment contributions netted against $3,138 in benefit payments and administrative expense. The City's General Fund is the major fund used to liquidate the PEMHCA Plan while the Electric Utility Fund is the sole source of liquidation for the URMT Plan.

The CERBT is a tax qualified irrevocable trust, organized under Internal Revenue Code (IRC) Section 115, established to pre-fund OPEB as described in GASB Statement 45. The CERBT issues a publicly available financial report that includes financial statements and required supplementary information for the City, not individualized, but in aggregate with the other CERBT participating agencies. This report may be obtained at the following address:

PEMHCA CERBT - State of California PERS - 400 Q St. - Sacramento, CA 95811

The Utility Retiree Medical Trust does not issue a separate financial statement.

(18) POST EMPLOYMENT BENEFITS OTHER THAN PENSIONS (CONTINUED)

Employees Covered
As of June 30, 2025 valuation date, the following current and former employees were covered by the plans:

	PEMHCA	URMT
Inactive employees or beneficiaries currently receiving benefits	641	72
Inactive employees entitled to but not yet receiving benefits	586	-
Active employees	1,367	151
Total	2,594	223

Contributions
The URMT and PEMHCA contribution requirements are established by City policy and may be amended. The annual contribution is based on the actuarially determined contribution. For the fiscal year ended June 30, 2025, the City's total contributions of $4,230 consist of payments to the trust of $4,178 to PEHMCA; $52 to URMT.

Net OPEB Liability
The City's net OPEB liability was measured as of June 30, 2024 and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation dated June 30, 2023. A summary of the principal assumptions and methods used to determine the total OPEB liability is shown below.

	PEMHCA	URMT
Valuation Date	June 30, 2023	June 30, 2023
Measurement Date	June 30, 2024	June 30, 2024
Actuarial Cost Method	Entry-Age Normal Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:		
Discount Rate	6.25%	6.25%
Inflation	2.50%	2.50%
Payroll Growth	2.75%	2.75%
Projected Salary Increase	2.75%	2.75%
Expected long term investment rate of return	6.25%	6.25%
Healthcare cost trend rates (PEMHCA)	6.25% Medicare (Kaiser) 7.50% Medicare (non-Kaiser) 8.5% Non-Medicare decreasing to 3.45% in 2076 and later	
Benefit Increase trend rates (URMT)	0% to 2023, then 3.5% after	
Pre-retirement turnover	Derived from CALPERS pension plan	
Mortality	(2)	(2)

(2)The probabilities of mortality are derived using the CalPERS 2000-2019 Experience Study.

The actuarial assumptions used in the June 30, 2024 valuation were based on a standard set of assumptions the actuary has used for similar valuations, modified as appropriate for the City.

(18) POST EMPLOYMENT BENEFITS OTHER THAN PENSIONS (CONTINUED)

Net OPEB Liability (CONTINUED)

The long-term expected rate of return was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of OPEB plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the OPEB plan's target asset allocation are summarized in the following table:

Asset Class Component	Target Allocation CERBT-Strategy 1	Expected Real Return
Global Equity	49.00%	4.56%
Fixed Income	23.00%	1.56%
TIPS	5.00%	-0.08%
REITs	20.00%	4.06%
Commodities	3.00%	1.22%
Total	100.00%	

The discount rate used to measure the total OPEB liability was 6.25%. The projection of cash flows used to determine the discount rate assumed that the City's contributions will be made at rates equal to the actuarially determined contribution rates. Based on those assumptions, the 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 plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

Change of Discount Rate

The discount rate used in the June 30, 2024 valuation was 6.25%, which did not change from the June 30, 2023 valuation discount rate of 6.25%.

Changes in the net OPEB liability - PEMHCA

	Increase (Decrease)		
	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability
Balances at June 30, 2023 (Measurement date)	$ 57,912	$ 44,054	$ 13,858
Changes in the year:			
Service cost	1,395	-	1,395
Interest on the total OPEB liability	3,610	-	3,610
Contributions - employer	-	4,768	(4,768)
Net investment income	-	4,950	(4,950)
Administrative expenses	-	(32)	32
Benefit payments	(3,106)	(3,106)	-
Net changes	1,899	6,580	(4,681)
Balance at June 30, 2024 (Measurement date)	$ 59,811	$ 50,634	$ 9,177

(18) POST EMPLOYMENT BENEFITS OTHER THAN PENSIONS (CONTINUED)

Changes in the net OPEB liability/(asset) - URMT

	Increase (Decrease)		
	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability/(Asset)
Balances at June 30, 2023 (Measurement date)	$ 10,997	$ 13,811	$ (2,814)
Changes in the year:			
Service cost	308	-	308
Interest on the total OPEB liability	698	-	698
Contributions - employer	-	70	(70)
Contributions - employee	-	22	(22)
Net investment income	-	1,517	(1,517)
Administrative expenses	-	(4)	4
Benefit payments	(245)	(245)	-
Net changes	761	1,360	(599)
Balance at June 30, 2024 (Measurement date)	$ 11,758	$ 15,171	$ (3,413)

Sensitivity of the net OPEB liability/(asset) to changes in the discount rate

The following presents the net OPEB liability/(asset) of the City, as well as what the City's net OPEB liability/(asset) would be if it were calculated using a discount rate that is 1 percentage point lower or higher than the current discount rate:

	PEMHCA		
	1% Decrease	Current Discount Rate	1% Increase
Percent	5.25%	6.25%	7.25%
Net OPEB Liability	$16,927	$9,177	$2,713

	URMT		
	1% Decrease	Current Discount Rate	1% Increase
Percent	5.25%	6.25%	7.25%
Net OPEB Liability/(Asset)	$(1,353)	$(3,413)	$(5,052)

Sensitivity of the net OPEB liability/(asset) to changes in healthcare cost trend rates

The following presents the net OPEB liability/(asset) of the City, as well as what the City's net OPEB liability/(asset) would be if it were calculated using healthcare cost trend rates that are 1 percentage point lower or higher than the current healthcare cost trend rates:

	PEMHCA		
	1% Decrease	Current Trend	1% Increase
Net OPEB Liability	$1,633	$9,177	$18,408

	URMT		
	1% Decrease	Current Trend	1% Increase
Net OPEB Liability/(Asset)	$(6,312)	$(3,413)	$282

(18) POST EMPLOYMENT BENEFITS OTHER THAN PENSIONS (CONTINUED)

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 ($1,224) and ($251) for PEMHCA and URMT, respectively. At June 30, 2025, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	PEMHCA	
	Deferred Outflows of Resources	Deferred Inflows of Resources
OPEB contributions subsequent to measurement date	$ 4,178	$ -
Differences between actual and expected experience	-	8,597
Change in assumptions	3,840	3,171
Differences between projected and actual earnings	290	-
Total	$ 8,308	$ 11,768

	URMT	
	Deferred Outflows of Resources	Deferred Inflows of Resources
OPEB contributions subsequent to measurement date	$ 52	$ -
Differences between actual and expected experience	86	1,109
Change in assumptions	157	1,137
Differences between projected and actual earnings	127	-
Total	$ 422	$ 2,246

The $4,178 and $52 reported as deferred outflows of resources related to contributions subsequent to the measurement date for PEMHCA and URMT respectively, will be recognized as a reduction of the net OPEB liability in the year ending June 30, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized as OPEB expense as follows:

Year Ending June 30	PEMHCA	URMT
2026	$ (3,682)	$ (448)
2027	411	32
2028	(1,115)	(595)
2029	(1,351)	(598)
2030	(1,901)	(267)
Thereafter	-	-
	$ (7,638)	$ (1,876)

(19) ADDITIONAL INFORMATION

Burbank Operable Unit (BOU)

Pursuant to a consent decree of March 25, 1992, Lockheed Martin Corporation (Lockheed) constructed a groundwater treatment system, now known as the BOU, on property within and owned by the City, designed to treat volatile organic compounds contaminating groundwater in parts of the San Fernando Groundwater Basin. A second consent decree, dated May 28, 1997, provided that Lockheed was responsible for the cost of operation and maintenance of the BOU, through at least December 11, 2018. The City recognized ownership of the BOU on December 1, 1998. However, due to the major uncertainties that existed concerning the realizability within reasonable limits of a fair value of the BOU, the City did not recognize any value associated with the BOU in the accompanying basic financial statements. On December 12, 2000, the commencement date, the City became responsible for oversight of the BOU. The BOU represents an ongoing obligation of Lockheed to mitigate damages to the aforementioned basin groundwater.

On June 8, 2018, the United States Environmental Protection Agency (EPA) issued a Unilateral Administrative Order (UAO) requiring Lockheed to design, construct and operate wells and conveyance piping that will enable Lockheed to pump and convey groundwater from the eastern portion of the North Hollywood Operable Unit (NHOU) to the BOU, and then cause the extracted groundwater to be treated at the BOU and delivered to the City of Los Angeles (Los Angeles). On September 11, 2018 the Burbank City Council approved two agreements concerning Lockheed's obligations under the UAO. The first agreement between Lockheed and the City obligates Lockheed to design and construct wells and conveyance piping, in conjunction with continued funding of the City's operation of the BOU Treatment Facility, and to pay for the delivery of water to Los Angeles, until such time as the EPA issues an order that "no further action" is required to remediate the basin groundwater. The second agreement between Los Angeles and the City sets forth the terms and conditions for the City's delivery of treated groundwater to Los Angeles. Neither agreement requires changes to financial obligations for the City's operation of the BOU or the City's operation of any new or additional facilities required under these agreements. It is projected that remediation activities to clean the basin groundwater and reach a condition of "no further action" required is more than 20 years into the future.

On July 17, 2025, The State Water Resources Control Board Division of Drinking Water issued Permit Amendment No. 1910179PA-005 that recognizes that the BOU treats elevated levels of perfluorooctanoic acid (PFOA), perfluorooctane sulfonic acid (PFOS) and perfluorohexane sulfonic acid (PFHxS) to below their respective individual Consumer Confidence Report Detection Levels.

Deficit Net Position

The Successor Agency Private-Purpose Trust fund has a deficit net position of $21,055, which is expected to be offset by future tax increment revenues to the extent that they are received.

(20) HEDGE POLICIES AND OUTSTANDING HEDGE CONTRACTS

The Electric Utility Fund utilizes natural gas hedging as outlined in its Energy Risk Management Policy. The purpose of hedging is to protect against fluctuating prices and deliver stable and competitive rates to its retail customers.

Derivative Instruments

In accordance with GASB Statement No. 53, the Electric Fund recorded the fair values of its financial natural gas hedges on the statement of net position. As June 30, 2025, the fair value of the financial natural gas hedges was approximately $1,162, and was recorded as current assets and deferred inflow of resources on the Statement of Net Position.

(20) HEDGE POLICIES AND OUTSTANDING HEDGE CONTRACTS (CONTINUED)

Derivative Instruments (CONTINUED)

The Electric Utility Fund entered into natural gas hedging contracts to stabilize the cost of gas needed to produce electricity to serve its customers. It is designed to cap gas prices over a portion of the forecasted gas requirements. The Electric Utility Fund does not speculate when entering into financial transactions. Financial hedges are variable to fixed-price swaps, and hedge transactions are layered in to achieve dollar cost averaging. For the prior fiscal year, the Electric Fund entered three FY 2024-25 gas hedging contracts that resulted in the purchase of natural gas and were recorded in the Power supply expenses-retail account. As such, the related deferrals recorded in FY 2023-24 have been eliminated.

As of June 30, 2025, the Electric Fund's financial natural gas hedges are as follows:

Gas Hedging Contract	Contract Quantity	Contract Price	First Effective Date	Last Effective Date	Fair Value
FY25-28	1,826,000 MMBtu*	$6.162 avg	July 1, 2025	June 30, 2028	($1,162)

*one million British thermal units

The fair value of the natural gas hedges was affected by a decrease in the contracted natural gas prices during the year. All fair values were estimated using a third party forward curve subscription by StoneX Financial Inc.

(21) CALIFORNIA CAP-AND-TRADE PROGRAM AND RENEWABLE PORTFOLIOS

The California Air Resources Board (CARB), the lead agency for the state's air quality management and climate change programs, administers the Cap-and-Trade Program, which includes the California Carbon Allowances (CCAs) and the Low Carbon Fuel Standard (LCFS) Programs. California Assembly Bill 32 (the California Global Warming Solutions Act of 2006) and the Senate Bill 32 (California Global Warming Solutions Act of 2016) established statewide targets to reduce greenhouse gas (GHG) emissions. SB-32 requires GHG emissions to be reduced to 40% below the 1990 levels by 2030.

In addition, Senate bill 100 (SB100), signed in September 2018, requires a joint agency report to the Legislature every four years and establishes a policy requiring that 100% of California's electric retails sales be supplied by renewable energy and zero-carbon resources by 2045. These legislative acts collectively form the foundation for the California's Energy Commissions Renewable Portfolio Standard (RPS) and long-term decarbonization goals for electric utilities statewide.

The Cap-and-Trade Program sets a statewide limit on the total amount of GHG emissions from large industrial facilities in California. Under this program, CARB allocates CCAs to load serving entities, which give agencies the right to emit a specific amount of carbon dioxide equivalent or CO2e. On June 30, 2025, the City of Burbank had sufficient allocated GHG allowances to covers its retail sales. At that date, the City had CCAs with a market value of $65,390. Additionally, as of June 30, 2025, the LCFS Program had a restricted cash balance of $2,053, compared to the prior fiscal year-end balance of $2,469. During the fiscal year, no LCFS credits were sold, thus no revenues were recorded.

The California Renewable Portfolio Standard (RPS) Program, administered by the California Energy Commission (CEC) and the California Public Utilities Commission (CPUC), tracks compliance with state laws such as SB 100 and SB 350 that require a percentage of retail electricity sales to come from renewable sources. Renewable Energy Credits (REC) are tracked through the Western Renewable Energy Generation Information System (WREGIS), where each certificate represents 1 MWh of renewable generation and are classified as one of three Portfolio Content Categories (PCCs). REC types include PCC1 (bundled energy and attributes), PCC2 (firmed and shaped unbundled energy), and PCC3 (unbundled or tradable attributes only). As of June 30th, 2025, the City of Burbank had RECs with a market value of $3,913, which are a combination of PCCs of the RPS Program.

(22) Restatement of Beginning Net Position or Fund Balances

During fiscal year 2025, changes to or within the financial reporting entity and change in accounting principle resulted in adjustments to and restatements of beginning net position and fund net position, as follows:

	Reporting Units Affected by Adjustments to and Restatements of Beginning Balances			
	Funds		Government-Wide	
	ISF Fund 534 Municipal Infrastructure	Nonmajor Governmental	Governmental Activities	Business-Type Activities
Net position or fund balances at beginning of year, as previously reported	$ 44,904	$ 88,986	$ 935,097	$ 510,278
Change within reporting entity:				
Change from internal service fund to nonmajor governmental fund	(44,904) A	44,904 A	-	-
Change in accounting principle (GASB 101)	-	-	(870) B	(196) B
Net position or fund balances at beginning of year, as restated	$ -	$ 133,890	$ 934,227	$ 510,082

(A) Restatement of beginning fund net position in municipal infrastructure previously shown as an internal service fund to nonmajor governmental fund.

(B) Restatement of beginning fund net position for the governmental and business-type activities as a result of change in accounting principle related to compensated absences.

City of Burbank

REQUIRED SUPPLEMENTARY INFORMATION

MISCELLANEOUS PLAN

(in thousands)

Last Ten Fiscal Years

Fiscal year ended	2025	2024	2023	2022	2021
Measurement period:	2024	2023	2022	2021	2020
Total pension liability:					
Service cost	$ 16,486	$ 15,841	$ 16,210	$ 14,577	$ 14,013
Interest on total pension liability	73,497	71,034	68,905	67,399	65,128
Changes in assumptions	-	-	29,438	-	-
Differences between expected and actual experience	7,492	2,185	(3,450)	2,475	(1,637)
Benefit payments, including refunds of employee contributions	(59,858)	(58,116)	(54,409)	(51,190)	(49,072)
Net change in total pension liability	37,617	30,944	56,694	33,261	28,432
Total pension liability - beginning of year	1,079,372	1,048,428	991,734	958,473	930,041
Total pension liability - end of year (a)	$ 1,116,989	$ 1,079,372	$ 1,048,428	$ 991,734	$ 958,473
Plan fiduciary net position:					
Contributions - employer	$ 30,771	$ 35,876	$ 34,659	$ 33,911	$ 34,628
Contributions - employee	8,445	7,299	6,932	6,840	6,366
Net investment income	80,771	50,594	(67,749)	167,618	35,639
Benefit payments	(59,858)	(58,116)	(54,409)	(51,190)	(49,072)
Plan to plan resource movement	-	-	-	-	-
Administrative expense	(690)	(598)	(557)	(737)	(1,003)
Other miscellaneous income/(expense)	-	-	-	-	-
Net change in plan fiduciary net position	59,439	35,055	(81,124)	156,442	26,558
Plan fiduciary net position - beginning of year	848,302	813,247	894,371	737,929	711,371
Plan fiduciary net position - end of year (b)	$ 907,741	$ 848,302	$ 813,247	$ 894,371	$ 737,929
Net pension liability - ending (a)-(b)	$ 209,248	$ 231,070	$ 235,181	$ 97,363	$ 220,544
Plan fiduciary net position as a percentage of the total pension liability	81.27 %	78.59 %	77.57 %	90.18 %	76.99 %
Covered payroll	$ 91,184	$ 86,611	$ 87,809	$ 86,409	$ 80,859
Net pension liability as a percentage of covered payroll	229.48 %	266.79 %	267.83 %	112.68 %	272.75 %

Notes to schedule:

Benefit changes:

The figures above include any liability impact that may have resulted from voluntary benefit changes that occurred on or before the Measurement Date. However, offers of Two Years Additional Service Credit (a.k.a. Golden Handshakes) that occurred after the Valuation Date is not included.

Changes in assumptions:

-No assumption changes. Effective with June 30, 2021 valuation date (2022 measurement date)

-The discount rate was reduced from 7.15% to 6.90%. In addition, demographic assumptions and the inflation rate assumption were changed in accordance with the 2021 CalPERS Experience Study and Review of Actuarial Assumptions.

-The accounting discount rate was 7.15% for measurement dates 2017 through 2021, and 7.65% for measurement dates 2015 through 2016.

City of Burbank

REQUIRED SUPPLEMENTARY INFORMATION

MISCELLANEOUS PLAN

(in thousands)

Last Ten Fiscal Years

Fiscal year ended	2020	2019	2018	2017	2016
Measurement period:	2019	2018	2017	2016	2015
Total pension liability:					
Service cost	$ 14,097	$ 14,127	$ 13,740	$ 12,370	$ 12,555
Interest on total pension liability	63,160	60,798	59,537	58,556	56,944
Changes in assumptions	-	(3,975)	49,266	-	(13,841)
Differences between expected and actual experience	3,662	(8,843)	(12,763)	(9,763)	(12,737)
Benefit payments, including refunds of employee contributions	(47,051)	(44,019)	(42,023)	(39,699)	(37,451)
Net change in total pension liability	33,868	18,088	67,757	21,464	5,470
Total pension liability - beginning of year	896,173	878,085	810,328	788,864	783,394
Total pension liability - end of year (a)	$ 930,041	$ 896,173	$ 878,085	$ 810,328	$ 788,864
Plan fiduciary net position:					
Contributions - employer	$ 21,362	$ 19,060	$ 16,774	$ 15,318	$ 13,697
Contributions - employee	6,083	6,415	6,161	6,148	6,443
Net investment income	44,748	54,901	66,930	3,282	13,820
Benefit payments	(47,051)	(44,019)	(42,023)	(39,699)	(37,451)
Plan to plan resource movement	-	(2)	-	-	-
Administrative expense	(490)	(1,018)	(895)	(379)	(700)
Other miscellaneous income/(expense)	2	(1,933)	-	-	-
Net change in plan fiduciary net position	24,654	33,404	46,947	(15,330)	(4,191)
Plan fiduciary net position - beginning of year	686,717	653,313	606,366	621,696	625,886
Plan fiduciary net position - end of year (b)	$ 711,371	$ 686,717	$ 653,313	$ 606,366	$ 621,695
Net pension liability - ending (a)-(b)	$ 218,670	$ 209,456	$ 224,772	$ 203,962	$ 167,169
Plan fiduciary net position as a percentage of the total pension liability	76.49 %	76.63 %	74.40 %	74.83 %	78.81 %
Covered payroll	$ 80,246	$ 81,437	$ 78,991	$ 78,910	$ 78,721
Net pension liability as a percentage of covered payroll	272.50 %	257.20 %	284.55 %	258.47 %	212.36 %

Notes to schedule:

Benefit changes:

The figures above include any liability impact that may have resulted from voluntary benefit changes that occurred on or before the Measurement Date. However, offers of Two Years Additional Service Credit (a.k.a. Golden Handshakes) that occurred after the Valuation Date is not included.

Changes in assumptions:

-No assumption changes. Effective with June 30, 2021 valuation date (2022 measurement date):

-The discount rate was reduced from 7.15% to 6.90%. In addition, demographic assumptions and the inflation rate assumption were changed in accordance with the 2021 CalPERS Experience Study and Review of Actuarial Assumptions.

-The accounting discount rate was 7.15% for measurement dates 2017 through 2021, and 7.65% for measurement dates 2015 through 2016.

City of Burbank

REQUIRED SUPPLEMENTARY INFORMATION

MISCELLANEOUS PLAN

(in thousands)

Last Ten Fiscal Years

	2025	2024	2023	2022	2021
Actuarially determined contribution	$ 27,771	$ 27,876	$ 26,659	$ 21,822	$ 25,913
Contributions in relation to the actuarially determined contributions	(30,771)	(35,876)	(34,659)	(29,822)	(33,913)
Contribution deficiency (excess)	$ (3,000)	$ (8,000)	$ (8,000)	$ (8,000)	$ (8,000)
Covered payroll	$ 101,933	$ 91,184	$ 82,961	$ 85,068	$ 80,860
Contributions as a percentage of covered payroll	30.19 %	39.34 %	41.78 %	35.06 %	41.94 %
Notes to schedule:					
Valuation date	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018

Methods and assumptions used to determine contribution rates:

Actuarial cost methods	Entry Age Actuarial Cost Method
Amortization method	For details, see June 30, 2022, funding valuation report.
Asset valuation method	Fair Value of Assets. For details, see June 30, 2022, funding valuation report.
Inflation	2.3%
Salary increases	Varies by entry age and service
Payroll growth	2.8%
Investment rate of return	6.80%, net of pension plan investment and administrative expenses, includes inflation.
Retirement age	The probabilities of retirement are based on the 2021 CalPERS Experience Study and Review of Actuarial Assumptions.
Mortality	The probabilities of mortality are based on the 2021 CalPERS Experience Study and Review of Actuarial Assumptions. Mortality rates incorporate full generational mortality improvement using 80% of Scale MP-2020 published by the Society of Actuaries.

City of Burbank

REQUIRED SUPPLEMENTARY INFORMATION

MISCELLANEOUS PLAN

(in thousands)

Last Ten Fiscal Years

	2020	2019	2018	2017	2016
Actuarially determined contribution	$ 24,622	$ 21,348	$ 19,042	$ 15,318	$ 13,697
Contributions in relation to the actuarially determined contributions	(34,622)	(21,348)	(19,042)	(15,318)	(13,697)
Contribution deficiency (excess)	$ (10,000)	$ -	$ -	$ -	$ -
Covered payroll	$ 80,246	$ 81,437	$ 78,991	$ 78,910	$ 78,721
Contributions as a percentage of covered payroll	43.14 %	26.21 %	24.11 %	19.41 %	17.40 %
Notes to schedule:					
Valuation date	June 30, 2017	June 30, 2016	June 30, 2015	June 30, 2014	June 30, 2013

Methods and assumptions used to determine contribution rates:

Actuarial cost methods	Entry Age Actuarial Cost Method
Amortization method	For details, see June 30, 2022, funding valuation report.
Asset valuation method	Fair Value of Assets. For details, see June 30, 2022, funding valuation report.
Inflation	2.3%
Salary increases	Varies by entry age and service
Payroll growth	2.8%
Investment rate of return	6.80%, net of pension plan investment and administrative expenses, includes inflation.
Retirement age	The probabilities of retirement are based on the 2021 CalPERS Experience Study and Review of Actuarial Assumptions.
Mortality	The probabilities of mortality are based on the 2021 CalPERS Experience Study and Review of Actuarial Assumptions. Mortality rates incorporate full generational mortality improvement using 80% of Scale MP-2020 published by the Society of Actuaries.

City of Burbank

REQUIRED SUPPLEMENTARY INFORMATION

POLICE PLAN

(in thousands)

Last Ten Fiscal Years

Fiscal year ended	2025	2024	2023	2022	2021
Measurement period	2024	2023	2022	2021	2020
Total pension liability:					
Service cost	$ 6,888	$ 6,726	$ 6,513	$ 5,693	$ 5,678
Interest on total pension liability	25,719	24,977	24,046	23,696	22,806
Changes in assumptions	-	-	12,291	-	-
Differences between expected and actual experience	496	3,452	(5,181)	3,158	(1,386)
Benefit payments, including refunds of employee contributions	(21,910)	(21,154)	(20,114)	(19,523)	(18,870)
Net change in total pension liability	11,193	14,001	17,555	13,024	8,228
Total pension liability - beginning of year	379,746	365,745	348,190	335,166	326,938
Total pension liability - end of year (a)	$ 390,939	$ 379,746	$ 365,745	$ 348,190	$ 335,166
Plan fiduciary net position:					
Contributions - employer	$ 11,794	$ 14,247	$ 13,396	$ 13,040	$ 13,195
Contributions - employee	3,250	3,034	2,905	2,751	1,819
Net investment income	26,039	16,217	(21,859)	53,915	11,485
Benefit payments	(21,910)	(21,154)	(20,114)	(19,523)	(18,870)
Plan to plan resource movement	-	-	-	-	-
Administrative expense	(222)	(192)	(179)	(236)	(324)
Other miscellaneous income/(expense)	-	-	-	-	-
Net change in plan fiduciary net position	18,951	12,152	(25,851)	49,947	7,305
Plan fiduciary net position - beginning of year	$ 273,031	$ 260,879	$ 286,730	$ 236,783	$ 229,478
Plan fiduciary net position - end of year (b)	$ 291,982	$ 273,031	$ 260,879	$ 286,730	$ 236,783
Net pension liability - ending (a)-(b)	$ 98,957	$ 106,715	$ 104,866	$ 61,460	$ 98,383
Plan fiduciary net position as a percentage of the total pension liability	74.69 %	71.90 %	71.33 %	82.35 %	70.65 %
Covered payroll	$ 20,860	$ 20,224	$ 19,236	$ 18,359	$ 17,856
Net pension liability as a percentage of covered payroll	474.39 %	527.67 %	545.15 %	334.77 %	550.98 %

Notes to schedule:

Benefit changes:

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Changes in assumptions:

-No assumption changes. Effective with June 30, 2021 valuation date (2022 measurement date).:

-The discount rate was reduced from 7.15% to 6.90%. In addition, demographic assumptions and the inflation rate assumption were changed in accordance with the 2021 CalPERS Experience Study and Review of Actuarial Assumptions.

-The accounting discount rate was 7.15% for measurement dates 2017 through 2021, and 7.65% for measurement dates 2015 through 2016.

City of Burbank

REQUIRED SUPPLEMENTARY INFORMATION

POLICE PLAN

(in thousands)

Last Ten Fiscal Years

Fiscal year ended	2020	2019	2018	2017	2016
Measurement period	2019	2018	2017	2016	2015
Total pension liability:					
Service cost	$ 6,110	$ 5,928	$ 5,939	$ 5,345	$ 5,322
Interest on total pension liability	22,193	21,287	20,593	20,170	19,539
Changes in assumptions	-	(1,765)	16,968	-	(4,702)
Differences between expected and actual experience	2,436	1,142	(3,062)	(1,822)	(2,164)
Benefit payments, including refunds of employee contributions	(17,406)	(16,726)	(15,691)	(15,040)	(14,546)
Net change in total pension liability	13,333	9,866	24,747	8,653	3,449
Total pension liability - beginning of year	313,605	303,739	278,992	270,339	266,890
Total pension liability - end of year (a)	$ 326,938	$ 313,605	$ 303,739	$ 278,992	$ 270,339
Plan fiduciary net position:					
Contributions - employer	$ 9,132	$ 8,543	$ 7,665	$ 6,464	$ 5,800
Contributions - employee	1,794	1,870	1,816	1,583	1,550
Net investment income	14,472	17,740	21,724	1,023	4,432
Benefit payments	(17,406)	(16,726)	(15,691)	(15,040)	(14,546)
Plan to plan resource movement	-	(1)	-	-	-
Administrative expense	(158)	(329)	(289)	(123)	(227)
Other miscellaneous income/(expense)	1	(625)	-	-	-
Net change in plan fiduciary net position	7,835	10,472	15,225	(6,093)	(2,991)
Plan fiduciary net position - beginning of year	$ 221,643	$ 211,171	$ 195,946	$ 202,039	$ 205,030
Plan fiduciary net position - end of year (b)	$ 229,478	$ 221,643	$ 211,171	$ 195,946	$ 202,039
Net pension liability - ending (a)-(b)	$ 97,460	$ 91,962	$ 92,568	$ 83,046	$ 68,300
Plan fiduciary net position as a percentage of the total pension liability	70.19 %	70.68 %	69.52 %	70.23 %	74.74 %
Covered payroll	$ 19,071	$ 18,221	$ 17,901	$ 17,303	$ 17,293
Net pension liability as a percentage of covered payroll	511.04 %	504.70 %	517.11 %	479.95 %	394.96 %

Notes to schedule:

Benefit changes:

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Changes in assumptions:

-No assumption changes. Effective with June 30, 2021 valuation date (2022 measurement date).:

-The discount rate was reduced from 7.15% to 6.90%. In addition, demographic assumptions and the inflation rate assumption were changed in accordance with the 2021 CalPERS Experience Study and Review of Actuarial Assumptions.

-The accounting discount rate was 7.15% for measurement dates 2017 through 2021, and 7.65% for measurement dates 2015 through 2016.

City of Burbank

REQUIRED SUPPLEMENTARY INFORMATION

POLICE PLAN

(in thousands)

Last Ten Fiscal Years

	2025	2024	2023	2022	2021
Actuarially determined contribution	$ 10,894	$ 11,247	$ 10,388	$ 8,566	$ 10,037
Contributions in relation to the actuarially determined contributions	(11,794)	(14,247)	(13,388)	(11,566)	(13,037)
Contribution deficiency (excess)	$ (900)	$ (3,000)	$ (3,000)	$ (3,000)	$ (3,000)
Covered payroll	$ 21,958	$ 20,860	$ 16,941	$ 18,359	$ 17,856
Contributions as a percentage of covered payroll	53.71 %	68.30 %	79.03 %	63.00 %	73.01 %
Notes to schedule:					
Valuation date	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018

Methods and assumptions used to determine contribution rates:

Actuarial cost methods	Entry Age Actuarial Cost Method
Amortization method	For details, see June 30, 2022, funding valuation report.
Asset valuation method	Fair Value of Assets. For details, see June 30, 2022, funding valuation report.
Inflation	2.3%
Salary increases	Varies by entry age and service
Payroll growth	2.8%
Investment rate of return	6.80%, net of pension plan investment and administrative expenses; includesg inflation.
Retirement age	The probabilities of retirement are based on the 2021 CalPERS Experience Study and Review of Actuarial Assumptions.
Mortality	The probabilities of mortality are based on the 2021 CalPERS Experience Study and Review of Actuarial Assumptions. Mortality rates incorporate full fenerational mortality improvement using 80% of Scale MP-2020 published by the Society of Actuaries.

City of Burbank

REQUIRED SUPPLEMENTARY INFORMATION

POLICE PLAN

(in thousands)

Last Ten Fiscal Years

	2020	2019	2018	2017	2016
Actuarially determined contribution	$ 10,194	$ 9,151	$ 8,548	$ 6,464	$ 5,800
Contributions in relation to the actuarially determined contributions	(13,194)	(9,151)	(8,548)	(6,464)	(5,800)
Contribution deficiency (excess)	$ (3,000)	$ -	$ -	$ -	$ -
Covered payroll	$ 19,071	$ 18,221	$ 17,901	$ 17,303	$ 17,294
Contributions as a percentage of covered payroll	69.18 %	50.22 %	47.75 %	37.36 %	33.54 %
Notes to schedule:					
Valuation date	June 30, 2017	June 30, 2016	June 30, 2015	June 30, 2014	June 30, 2013

Methods and assumptions used to determine contribution rates:

Actuarial cost methods	Entry Age Actuarial Cost Method
Amortization method	For details, see June 30, 2022, funding valuation report.
Asset valuation method	Fair Value of Assets. For details, see June 30, 2022, funding valuation report.
Inflation	2.3%
Salary increases	Varies by entry age and service
Payroll growth	2.8%
Investment rate of return	6.80%, net of pension plan investment and administrative expenses; includesg inflation.
Retirement age	The probabilities of retirement are based on the 2021 CalPERS Experience Study and Review of Actuarial Assumptions.
Mortality	The probabilities of mortality are based on the 2021 CalPERS Experience Study and Review of Actuarial Assumptions. Mortality rates incorporate full fenerational mortality improvement using 80% of Scale MP-2020 published by the Society of Actuaries.

City of Burbank

REQUIRED SUPPLEMENTARY INFORMATION

FIRE PLAN

(in thousands)

Last Ten Fiscal Years

Fiscal year ended	2025	2024	2023	2022	2021
Measurement period	2024	2023	2022	2021	2020
Total pension liability:					
Service cost	$ 4,805	$ 4,297	$ 4,337	$ 3,635	$ 3,762
Interest on total pension liability	19,892	18,981	18,384	17,958	17,419
Changes in assumptions	-	-	7,346	-	-
Differences between expected and actual experience	5,190	682	273	329	(2,554)
Benefit payments, including refunds of employee contributions	(16,066)	(14,969)	(14,481)	(14,114)	(13,676)
Net change in total pension liability	13,821	8,991	15,859	7,808	4,951
Total pension liability - beginning of year	288,735	279,744	263,885	256,077	251,126
Total pension liability - end of year (a)	$ 302,556	$ 288,735	$ 279,744	$ 263,885	$ 256,077
Plan fiduciary net position:					
Contributions - employer	$ 8,162	$ 8,063	$ 8,551	$ 8,489	$ 8,194
Contributions - employee	2,599	2,041	1,957	1,558	1,303
Net investment income	21,157	13,097	(17,847)	44,278	9,428
Benefit payments	(16,066)	(14,969)	(14,481)	(14,114)	(13,677)
Administrative expense	(181)	(157)	(147)	(196)	(269)
Other miscellaneous income/(expense)	-	-	-	-	-
Net change in plan fiduciary net position	15,671	8,075	(21,967)	40,015	4,979
Plan fiduciary net position - beginning of year	$ 221,969	$ 213,894	$ 235,861	$ 195,846	$ 190,867
Plan fiduciary net position - end of year (b)	$ 237,640	$ 221,969	$ 213,894	$ 235,861	$ 195,846
Net pension liability - ending (a)-(b)	$ 64,916	$ 66,766	$ 65,850	$ 28,024	$ 60,231
Plan fiduciary net position as a percentage of the total pension liability	78.54 %	76.88 %	76.46 %	89.38 %	76.48 %
Covered payroll	$ 17,372	$ 15,559	$ 15,539	$ 13,940	$ 14,498
Net pension liability as a percentage of covered payroll	373.68 %	429.11 %	423.77 %	201.03 %	415.44 %

Notes to schedule:

Benefit changes:

The figures above include any liability impact that may have resulted from voluntary benefit changes that occurred on or before the Measurement Date. However, offers of Two Additional Service Credit (a.k.a. Golden Handshakes) that occurred after the Valuation Date are not included.

Changes in assumptions:

-No assumption changes. Effective with June 20, 2021 valuation date (2022 measurement date):

-The discount rate was reduced from 7.15% to 6.90%. In addition, demographic assumptions and the inflation rate assumptions were changed in accordance with the 2021 CalPERS Experience Study and Review of Actuarial Assumptions.

-The accounting discount rate was 7.15% for measurement dates 2017 through 2021, and 7.65% for measurement dates 2015 through 2016.:

City of Burbank

REQUIRED SUPPLEMENTARY INFORMATION

FIRE PLAN

(in thousands)

Last Ten Fiscal Years

Fiscal year ended	2020	2019	2018	2017	2016
Measurement period	2019	2018	2017	2016	2015
Total pension liability:					
Service cost	$ 3,748	$ 3,775	$ 3,856	$ 3,381	$ 3,239
Interest on total pension liability	17,071	16,480	16,106	15,827	15,385
Changes in assumptions	-	(1,250)	13,011	-	(3,638)
Differences between expected and actual experience	1,046	(1,046)	(2,465)	(1,841)	(594)
Benefit payments, including refunds of employee contributions	(13,151)	(12,885)	(11,914)	(11,323)	(10,836)
Net change in total pension liability	8,714	5,074	18,594	6,044	3,556
Total pension liability - beginning of year	242,412	237,338	218,744	212,700	209,144
Total pension liability - end of year (a)	$ 251,126	$ 242,412	$ 237,338	$ 218,744	$ 212,700
Plan fiduciary net position:					
Contributions - employer	$ 5,294	$ 4,514	$ 3,998	$ 3,407	$ 2,879
Contributions - employee	1,303	1,338	1,354	1,348	1,238
Net investment income	11,944	14,935	18,413	854	3,875
Benefit payments	(13,151)	(12,885)	(11,914)	(11,322)	(10,836)
Administrative expense	(132)	(278)	(246)	(105)	(194)
Other miscellaneous income/(expense)	-	(528)	-	-	-
Net change in plan fiduciary net position	5,258	7,096	11,605	(5,818)	(3,038)
Plan fiduciary net position - beginning of year	$ 185,609	$ 178,513	$ 166,908	$ 172,726	$ 175,764
Plan fiduciary net position - end of year (b)	$ 190,867	$ 185,609	$ 178,513	$ 166,908	$ 172,726
Net pension liability - ending (a)-(b)	$ 60,259	$ 56,803	$ 58,825	$ 51,836	$ 39,974
Plan fiduciary net position as a percentage of the total pension liability	76.00 %	76.57 %	75.21 %	76.30 %	81.21 %
Covered payroll	$ 14,389	$ 14,434	$ 14,513	$ 14,392	$ 13,802
Net pension liability as a percentage of covered payroll	418.79 %	393.54 %	405.33 %	360.17 %	289.62 %

Notes to schedule:

Benefit changes:

The figures above include any liability impact that may have resulted from voluntary benefit changes that occurred on or before the Measurement Date. However, offers of Two Additional Service Credit (a.k.a. Golden Handshakes) that occurred after the Valuation Date are not included.

Changes in assumptions:

-No assumption changes. Effective with June 20, 2021 valuation date (2022 measurement date)::

-The discount rate was reduced from 7.15% to 6.90%. In addition, demographic assumptions and the inflation rate assumptions were changed in accordance with the 2021 CalPERS Experience Study and Review of Actuarial Assumptions.

-The accounting discount rate was 7.15% for measurement dates 2017 through 2021, and 7.65% for measurement dates 2015 through 2016.:

City of Burbank

REQUIRED SUPPLEMENTARY INFORMATION

FIRE PLAN

(in thousands)

Last Ten Fiscal Years

	2025	2024	2023	2022	2021
Actuarially determined contribution	$ 7,562	$ 7,063	$ 6,551	$ 6,489	$ 6,194
Contributions in relation to the actuarially determined contributions	(8,162)	(8,063)	(8,551)	(8,489)	(8,194)
Contribution deficiency (excess)	$ (600)	$ (1,000)	$ (2,000)	$ (2,000)	$ (2,000)
Covered payroll	$ 20,349	$ 15,559	$ 15,539	$ 13,940	$ 14,498
Contributions as a percentage of covered payroll	40.11 %	51.82 %	55.03 %	60.90 %	56.52 %
Notes to schedule:					
Valuation date	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018

Methods and Assumptions Used to Determine Contribution Rates:

Actuarial cost methods	Entry Age Actuarial Cost Method
Amortization method	For details, see June 30, 2022, funding valuation report.
Asset valuation method	Fair Value of Assets. For details, see June 30, 2022, funding valuation report.
Inflation	2.3%
Salary increases	Varies by entry age and service
Payroll growth	2.8%
Investment rate of return	6.80%, net of pension plan investment and administrative expenses; includes inflation.
Retirement age	The probabilities of retirement are based on the 2021 CalPERS Experience Study and Review of Actuarial Assumptions.
Mortality	The probabilities of mortality are based on the 2021 CalPERS Experience Study and Review of Actuarial Assumptions. Mortality rates incorporate full generational mortality improvement using 80% of Scale MP-2020 published by the Society of Actuaries.

City of Burbank

REQUIRED SUPPLEMENTARY INFORMATION

FIRE PLAN

(in thousands)

Last Ten Fiscal Years

	2020	2019	2018	2017	2016
Actuarially determined contribution	$ 5,295	$ 4,515	$ 3,998	$ 3,407	$ 2,879
Contributions in relation to the actuarially determined contributions	(5,295)	(4,515)	(3,998)	(3,407)	(2,879)
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -
Covered payroll	$ 14,389	$ 14,434	$ 14,513	$ 14,392	$ 13,802
Contributions as a percentage of covered payroll	36.80 %	31.28 %	27.55 %	23.67 %	20.86 %
Notes to schedule:					
Valuation date	June 30, 2017	June 30, 2016	June 30, 2015	June 30, 2014	June 30, 2013

Methods and Assumptions Used to Determine Contribution Rates:

Actuarial cost methods	Entry Age Actuarial Cost Method
Amortization method	For details, see June 30, 2022, funding valuation report.
Asset valuation method	Fair Value of Assets. For details, see June 30, 2022, funding valuation report.
Inflation	2.3%
Salary increases	Varies by entry age and service
Payroll growth	2.8%
Investment rate of return	6.80%, net of pension plan investment and administrative expenses; includes inflation.
Retirement age	The probabilities of retirement are based on the 2021 CalPERS Experience Study and Review of Actuarial Assumptions.
Mortality	The probabilities of mortality are based on the 2021 CalPERS Experience Study and Review of Actuarial Assumptions. Mortality rates incorporate full generational mortality improvement using 80% of Scale MP-2020 published by the Society of Actuaries.

City of Burbank

REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN THE NET OPEB LIABILITY AND RELATED RATIOS
(in thousands)
Last Ten Fiscal Years

Fiscal year end	PEMHCA 6/30/2025	URMT 6/30/2025	PEMHCA 6/30/2024	URMT 6/30/2024	PEMHCA 6/30/2023	URMT 6/30/2023
	6/30/2024	6/30/2024	6/30/2023	6/30/2023	6/30/2022	6/30/2022
Total OPEB Liability:						
Service cost	$ 1,395	$ 308	$ 1,448	$ 289	$ 1,409	$ 282
Interest on total OPEB liability	3,610	698	4,024	686	3,865	645
Actual vs. expected experience	-	-	(8,295)	(689)	-	-
Assumption changes	-	-	(716)	145	-	-
Benefit payments	(3,106)	(245)	(2,952)	(248)	(2,610)	(287)
Net change in total OPEB liability	1,899	761	(6,491)	183	2,664	640
Total OPEB liability - beginning of year	57,912	10,997	64,403	10,814	61,739	10,174
Total OPEB liability - end of year (a)	$ 59,811	$ 11,758	$ 57,912	$ 10,997	$ 64,403	$ 10,814
Plan fiduciary net position:						
Contributions - employer	$ 4,768	$ 70	$ 5,505	$ 323	$ 1,592	$ 229
Contributions - employee	-	22	-	76	-	229
Net investment income	4,950	1,517	2,627	843	(6,187)	(1,966)
Administrative expenses	(32)	(4)	(28)	(4)	(27)	(4)
Benefit payments	(3,106)	(245)	(2,952)	(248)	(2,610)	(287)
Net change in plan fiduciary net position	6,580	1,360	5,152	990	(7,232)	(1,799)
Plan fiduciary net position - beginning of year	44,054	13,811	38,902	12,821	46,134	14,620
Plan fiduciary net position - end of year (b)	$ 50,634	$ 15,171	$ 44,054	$ 13,811	$ 38,902	$ 12,821
Net OPEB liability - ending (a)-(b)	$ 9,177	$ (3,413)	$ 13,858	$ (2,814)	$ 25,501	$ (2,007)
Plan fiduciary net position as a percentage of the total OPEB liability	84.66 %	129.03 %	76.07 %	125.59 %	60.40 %	118.56 %
Covered employee payroll	$ 144,240	$ 17,306	$ 113,396	$ 18,164	$ 111,714	$ 18,164
Net OPEB liability as a percentage of covered employee payroll	6.36 %	-19.72 %	12.22 %	(15.49)%	22.83 %	(11.05)%

Notes to schedule:

Benefit changes:
There were no changes in benefits.
Changes in assumptions:
There were no changes in assumptions.

* Fiscal year ended June 30, 2018, was the first year of implementation, therefore only eight years are shown.

City of Burbank

REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN THE NET OPEB LIABILITY AND RELATED RATIOS
(in thousands)
Last Ten Fiscal Years

Fiscal year end	PEMHCA 6/30/2022	URMT 6/30/2022	PEMHCA 6/30/2021	URMT 6/30/2021	PEMHCA 6/30/2020	URMT 6/30/2020
	6/30/2021	6/30/2021	6/30/2020	6/30/2020	6/30/2019	6/30/2019
Total OPEB Liability:						
Service cost	$ 1,396	$ 351	$ 1,355	$ 340	$ 1,645	$ 299
Interest on total OPEB liability	3,732	862	3,574	802	4,704	715
Actual vs. expected experience	(4,297)	(1,134)	-	-	(3,095)	320
Assumption changes	8,228	(2,197)	-	-	(17,049)	178
Benefit payments	(2,452)	(254)	(2,787)	(266)	(2,537)	(285)
Net change in total OPEB liability	6,607	(2,372)	2,142	876	(16,332)	1,227
Total OPEB liability - beginning of year	55,132	12,546	52,990	11,670	69,322	10,443
Total OPEB liability - end of year (a)	$ 61,739	$ 10,174	$ 55,132	$ 12,546	$ 52,990	$ 11,670
Plan fiduciary net position:						
Contributions - employer	$ 2,801	$ 228	$ 3,956	$ 170	$ 3,941	$ 167
Contributions - employee	-	230	-	168	-	167
Net investment income	10,116	3,154	1,162	405	2,052	657
Administrative expenses	(28)	(4)	(32)	(5)	(20)	(2)
Benefit payments	(2,452)	(254)	(2,787)	(266)	(2,537)	(285)
Net change in plan fiduciary net position	10,437	3,354	2,299	472	3,436	704
Plan fiduciary net position - beginning of year	35,697	11,266	33,398	10,794	29,962	10,090
Plan fiduciary net position - end of year (b)	$ 46,134	$ 14,620	$ 35,697	$ 11,266	$ 33,398	$ 10,794
Net OPEB liability - ending (a)-(b)	$ 15,605	$ (4,446)	$ 19,435	$ 1,280	$ 19,592	$ 876
Plan fiduciary net position as a percentage of the total OPEB liability	74.72 %	143.70 %	64.75 %	89.80 %	63.03 %	92.49 %
Covered employee payroll	$ 114,377	$ 17,448	$ 124,607	$ 19,521	$ 112,032	$ 17,698
Net OPEB liability as a percentage of covered employee payroll	13.64 %	(25.48)%	15.60 %	6.56 %	17.49 %	4.95 %

Notes to schedule:

Benefit Changes:
There were no changes in benefits.
Changes in Assumptions:
There were no changes in assumptions.

* Fiscal year ended June 30, 2018, was the first year of implementation, therefore only eight years are shown.

City of Burbank

REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN THE NET OPEB LIABILITY AND RELATED RATIOS
(in thousands)
Last Ten Fiscal Years

Fiscal year end	PEMHCA 6/30/2019	URMT 6/30/2019	PEMHCA 6/30/2018	URMT 6/30/2018
	6/30/2018	6/30/2018	6/30/2017	6/30/2017
Total OPEB Liability:				
Service cost	$ 1,597	$ 291	$ 1,550	$ 283
Interest on total OPEB liability	4,470	668	4,246	623
Actual vs. expected experience	-	-	-	-
Assumption changes	-	-	-	-
Benefit payments	(2,735)	(256)	(2,331)	(222)
Net change in total OPEB liability	3,332	703	3,465	684
Total OPEB liability - beginning of year	65,990	9,740	62,525	9,056
Total OPEB liability - end of year (a)	$ 69,322	$ 10,443	$ 65,990	$ 9,740
Plan fiduciary net position:				
Contributions - employer	$ 3,959	$ 154	$ 3,168	$ 148
Contributions - employee	-	154	-	148
Net investment income	2,212	717	2,548	889
Administrative expenses	(68)	(17)	(29)	(5)
Benefit payments	(2,735)	(256)	(2,331)	(222)
Net change in plan fiduciary net position	3,368	752	3,356	958
Plan fiduciary net position - beginning of year	26,594	9,338	23,238	8,380
Plan fiduciary net position - end of year (b)	$ 29,962	$ 10,090	$ 26,594	$ 9,338
Net OPEB liability - ending (a)-(b)	$ 39,360	$ 353	$ 39,396	$ 402
Plan fiduciary net position as a percentage of the total OPEB liability	43.22 %	96.62 %	40.30 %	95.87 %
Covered employee payroll	$ 110,329	$ 17,084	$ 109,489	$ 18,086
Net OPEB liability as a percentage of covered employee payroll	35.68 %	2.07 %	35.98 %	2.22 %

Notes to schedule:

Benefit Changes:
There were no changes in benefits.
Changes in Assumptions:
There were no changes in assumptions.

* Fiscal year ended June 30, 2018, was the first year of implementation, therefore only eight years are shown.

City of Burbank

REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CONTRIBUTIONS - OPEB
(in thousands)
Last Ten Fiscal Years

	PEMHCA 6/30/2025	URMT 6/30/2025	PEMHCA 6/30/2024	URMT 6/30/2024	PEMHCA 6/30/2023	URMT 6/30/2023
Actuarially determined contribution	$ 2,585	$ 39	$ 2,934	$ 18	$ 2,854	$ 17
Contributions in relation to the actuarially determined contributions	(4,178)	(52)	(4,768)	(70)	(5,505)	(323)
Contribution deficiency (excess)	$ (1,593)	$ (13)	$ (1,834)	$ (52)	$ (2,651)	$ (306)
Covered employee payroll	156,271	24,092	144,240	17,306	113,396	18,164
Contributions as a percentage of covered employee payroll	2.67 %	0.22 %	3.31 %	0.40 %	4.85 %	1.78 %

Notes to schedule:

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age normal, Level percentage of pay
Amortization method	Level percentage of pay
Amortization period	19-year fixed period for 2024/25
Asset valuation method	Market value
Discount rate	6.25%
Inflation	2.50%
Investment rate of return	6.25%
Mortality	CalPERS 2000-2019 experience study

* Fiscal year 2018 was the first year of implementation, therefore only eight years are shown.

City of Burbank

REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CONTRIBUTIONS - OPEB
(in thousands)
Last Ten Fiscal Years

	PEMHCA 6/30/2022	URMT 6/30/2022	PEMHCA 6/30/2021	URMT 6/30/2021	PEMHCA 6/30/2020	URMT 6/30/2020
Actuarially determined contribution	$ 2,798	$ 231	$ 2,714	$ 224	$ 4,112	$ 170
Contributions in relation to the actuarially determined contributions	(1,592)	(229)	(2,801)	(228)	(3,992)	(170)
Contribution deficiency (excess)	$ 1,206	$ 2	$ (87)	$ (4)	$ 120	$ -
Covered employee payroll	111,714	17,448	114,377	18,172	124,607	19,521
Contributions as a percentage of covered employee payroll	1.43 %	1.31 %	2.45 %	1.25 %	3.20 %	0.87 %

Notes to schedule:

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age normal, Level percentage of pay
Amortization method	Level percentage of pay
Amortization period	19-year fixed period for 2024/25
Asset valuation method	Market value
Discount rate	6.25%
Inflation	2.50%
Investment rate of return	6.25%
Mortality	CalPERS 2000-2019 experience study

* Fiscal year 2018 was the first year of implementation, therefore only eight years are shown.

City of Burbank

REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CONTRIBUTIONS - OPEB
(in thousands)
Last Ten Fiscal Years

	PEMHCA 6/30/2019	URMT 6/30/2019	PEMHCA 6/30/2018	URMT 6/30/2018
Actuarially determined contribution	$ 4,027	$ 167	$ 3,959	$ 154
Contributions in relation to the actuarially determined contributions	(4,027)	(167)	(3,959)	(154)
Contribution deficiency (excess)	$ -	$ -	$ -	$ -
Covered employee payroll	112,032	$ 17,698	110,329	17,084
Contributions as a percentage of covered employee payroll	3.59 %	0.94 %	3.59 %	(0.90)%

Notes to schedule:

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age normal, Level percentage of pay
Amortization method	Level percentage of pay
Amortization period	19-year fixed period for 2024/25
Asset valuation method	Market value
Discount rate	6.25%
Inflation	2.50%
Investment rate of return	6.25%
Mortality	CalPERS 2000-2019 experience study

NONMAJOR GOVERNMENTAL FUNDS

This section of the Annual Comprehensive Financial Report provides information on each individual governmental fund, except for General Fund and Low and Moderate Income Housing Fund, which are major governmental funds reported in the basic financial statements. This section includes the following special revenue, debt service, and capital projects funds:

SPECIAL REVENUE FUNDS

104 - Proposition A Transportation Fund – To account for monies received from a portion of sales tax revenue restricted to fund transportation related activities.

105 - Proposition C Transportation Fund – To account for monies received from a portion of sales tax revenue restricted to fund local transit related activities.

106 - Air Quality Management District (AQMD) Transportation Fund – To account for monies received and expended on the City's rideshare program. Monies received include participant fees and funds received from the Southern California AQMD Fund.

107 - Measure R Transportation Fund – To account for monies received and expended from Los Angeles (LA) County sales tax increase.

108 - Measure M Transportation Fund – To account for Citywide roadway related capital improvements for monies received and expended from LA County sales tax increase.

109 – Measure W Stormwater Fund – To account for monies received from LA County Flood Control District generated from special parcel tax on private properties to address local stormwater and urban runoff challenges.

117 - Section 8 Voucher Program Fund – To account for monies received and expended in housing assistance to low and moderate income families. Funds are provided by receipts from the Federal Section 8 Voucher Program.

121 - General City Grant Fund – To account for grant monies received and spent from federal programs used to supplement the City's law enforcement program.

122 - Community Development Block Grant (CDBG) Fund – To account for monies received and expended by the City as a participant in the Federal CDBG Programs.

123 - Road Maintenance and Rehabilitation (RMRA) Fund – To account for monies received from a portion of State Gas Tax and Vehicle Registration, used for road maintenance and safety projects.

124 - Drug Asset Forfeiture Fund – To account for monies and property seized as a result of judicial forfeitures.

125 - State Gas Tax Fund – To account for monies received and expended from state gas tax allocation.

128 - HUD Affordable Housing Fund – To account for the U. S. Department of Housing and Urban Development funding to increase the supply of affordable housing to the City.

129 - Street Lighting Fund – To account for monies received from a portion of the in-lieu tax on electricity, used for maintenance, repairs, and upgrade of the City's street light system.

131 - Community Services Fund – To account for charitable donations to promote and assist with supportive activities and services such as fund raising, volunteer services, and educational services.

133 - Tieton HydroPower Project – To account for the operation of Southern California Public Power Authority's (SCPPA) joint power plant located in Washington State.

483 - Magnolia Power Project – To account for the operation of SCPPA joint power plant located at the City's electric utility.

CAPITAL PROJECTS FUNDS

127 - Public Improvements Fund – To account for monies received through developer fees and grants, used for infrastructure improvements throughout the City.

130 - Youth Endowment Services Fund (YES) – To account for financial resources used for new capital facilities for youth oriented programs to benefit the youth of Burbank. The YES Fund was previously funded by a pledge from the Burbank Redevelopment Agency of 5% of the new tax increment in each of the Golden State, City Centre, and West Olive Project areas.

310 - Parking Authority Fund – To account for financial resources to be used for the acquisition or construction of public parking facilities on a citywide basis. The primary source of funds has been parking permit fees.

370 - General City Capital Projects Fund – To account for financial resources to be used for the acquisition or construction of major facilities other than those financed by Proprietary, Special Assessment, and/or Trust Funds. The primary source of the fund is contributions from the General Fund (Fund 001).

534 - Municipal Infrastructure Fund – To account for the operation, maintenance, and replacement of all general City infrastructure (non-enterprise). This fund receives 50 percent of the City's Transaction and Use Tax revenue, resulting from the passage of Measure P in November 2018, in addition to an annual General Fund Maintenance of Effort (MOE) contribution of $4.7 million.

City of Burbank

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2025
(in thousands)

	Special Revenue Funds						
	Prop. A Transp.	Prop. C Transp.	AQMD Transp.	Affordable Housing Program	Commun. Dev Block Grants	Section 8 Housing	Road Maint & Rehab.
Assets:							
Pooled cash and investments	$ 5,006	$ 5,062	$ 607	$ 74	$ 1,188	$ 2,021	$ 5,809
Accounts receivable	327	14	37	113	49	22	515
Interest receivable	21	19	2	-	5	-	22
Loans receivable, net	-	-	-	-	-	-	-
Interfund receivable	-	-	-	-	24	51	-
Prepaid items and deposits	-	9	-	-	-	-	-
Total assets	$ 5,354	$ 5,104	$ 646	$ 187	$ 1,266	$ 2,094	$ 6,346
Liabilities:							
Accounts payable	$ 65	$ 746	$ 1	$ 12	$ 22	$ 41	$ -
Accrued liabilities	-	-	-	-	-	18	-
Unearned revenue	-	-	-	-	-	-	-
Interfund payable	-	-	-	12	-	167	-
Deposits	-	-	-	-	-	-	-
Total liabilities	65	746	1	24	22	226	-
Deferred inflow of resources	-	-	-	-	-	-	-
Fund balances:							
Nonspendable:	-	-	-	-	-	-	-
Prepaid items and deposits	-	9	-	-	-	-	-
Restricted:							
Transportation	5,289	4,349	-	-	-	-	6,346
Federal and state grants	-	-	645	163	1,244	1,868	-
Public safety	-	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-	-
Committed:							
Transportation	-	-	-	-	-	-	-
Continuing Appropriations	-	-	-	-	-	-	-
Unassigned (deficit)	-	-	-	-	-	-	-
Total fund balances (deficits)	5,289	4,358	645	163	1,244	1,868	6,346
Total liabilities and fund balances	$ 5,354	$ 5,104	$ 646	$ 187	$ 1,266	$ 2,094	$ 6,346

(Continued)

City of Burbank

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2025
(in thousands)

	Special Revenue Funds					
	State Gas Tax	Street Lighting	General City Grants	Comm. Services	Drug Asset Forfeiture	Measure R Transp.
Assets:						
Pooled cash and investments	$ 1,771	$ 3,446	$ 406	$ 29	$ 256	$ 9,190
Accounts receivable	253	459	22	-	-	37
Interest receivable	7	13	3	-	1	36
Loans receivable, net	-	-	-	-	-	-
Interfund receivable	-	-	-	-	-	-
Prepaid items and deposits	-	-	-	-	-	-
Total assets	$ 2,031	$ 3,918	$ 431	$ 29	$ 257	$ 9,263
Liabilities:						
Accounts payable	$ 18	$ 51	$ 5	$ -	$ -	$ 297
Accrued liabilities	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	1,000
Interfund payable	-	-	-	-	-	-
Deposits	-	1,321	-	-	-	-
Total liabilities	18	1,372	5	-	-	1,297
Deferred inflow of resources	-	-	-	-	-	38
Fund balances:						
Nonspendable:	-	-	-	-	-	-
Prepaid items and deposits	-	-	-	-	-	-
Restricted:						
Transportation	2,013	2,546	-	-	-	7,928
Federal and state grants	-	-	-	29	-	-
Public safety	-	-	426	-	257	-
Capital projects	-	-	-	-	-	-
Committed:						
Transportation	-	-	-	-	-	-
Continuing Appropriations	-	-	-	-	-	-
Unassigned (deficit)	-	-	-	-	-	-
Total fund balances (deficits)	2,013	2,546	426	29	257	7,928
Total liabilities and fund balances	$ 2,031	$ 3,918	$ 431	$ 29	$ 257	$ 9,263

(Continued)

City of Burbank

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2025
(in thousands)

	Special Revenue Funds			
	Magnolia Power Project	Tieton Hydro Power	Measure M Transp.	Measure W Stormwater
Assets:				
Pooled cash and investments	$ 1,140	$ 284	$ 5,508	$ 6,766
Accounts receivable	1,854	454	-	-
Interest receivable	3	-	21	26
Loans receivable, net	-	-	-	-
Interfund receivable	-	-	-	-
Prepaid items and deposits	111	9	-	-
Total assets	$ 3,108	$ 747	$ 5,529	$ 6,792
Liabilities:				
Accounts payable	$ 784	$ 309	$ 37	$ 62
Accrued liabilities	1	-	-	-
Unearned revenue	-	-	-	-
Interfund payable	-	276	-	-
Deposits	2,323	162	-	-
Total liabilities	3,108	747	37	62
Deferred inflow of resources	-	-	-	-
Fund balances:				
Nonspendable:	-	-	-	-
Prepaid items and deposits	111	9	-	-
Restricted:				
Transportation	-	-	5,492	-
Federal and state grants	-	-	-	-
Public safety	-	-	-	-
Capital projects	-	-	-	6,730
Committed:				
Transportation	-	-	-	-
Continuing Appropriations	-	-	-	-
Unassigned (deficit)	(111)	(9)	-	-
Total fund balances (deficits)	-	-	5,492	6,730
Total liabilities and fund balances	$ 3,108	$ 747	$ 5,529	$ 6,792

City of Burbank

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2025
(in thousands)

	Capital Projects Funds				Total Nonmajor
	Public Improve.	Parking Authority	Municipal Infrastructure	General Capital Projects	Governmental Funds
Assets:					
Pooled cash and investments	$ 27,912	$ 2,863	$ 52,483	$ 35,739	$ 167,560
Accounts receivable	52	167	2,831	1,662	8,868
Interest receivable	108	10	205	140	642
Loans receivable, net	-	-	-	26	26
Interfund receivable	-	-	-	-	75
Prepaid items and deposits	-	-	43	-	172
Total assets	$ 28,072	$ 3,040	$ 55,562	$ 37,567	$ 177,343
Liabilities:					
Accounts payable	$ 252	$ 12	$ 2,949	$ 1,391	$ 7,054
Accrued liabilities	-	60	-	-	79
Unearned revenue	2,854	-	-	4,975	8,829
Interfund payable	-	-	-	-	455
Deposits	-	-	-	-	3,806
Total liabilities	3,106	72	2,949	6,366	20,223
Deferred inflow of resources	45	-	-	1,659	1,742
Fund balances:					
Nonspendable:	-	-	-	-	-
Prepaid items and deposits	-	-	43	-	172
Restricted:					
Transportation	-	-	-	-	33,963
Federal and state grants	-	-	-	-	3,949
Public safety	-	-	-	-	683
Capital projects	-	2,968	52,570	-	62,268
Committed:					
Transportation	24,921	-	-	-	24,921
Continuing Appropriations	-	-	-	29,542	29,542
Unassigned (deficit)	-	-	-	-	(120)
Total fund balances (deficits)	24,921	2,968	52,613	29,542	155,378
Total liabilities and fund balances	$ 28,072	$ 3,040	$ 55,562	$ 37,567	$ 177,343

City of Burbank

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended June 30, 2025
(in thousands)

	Special Revenue Funds						
	Prop. A Transp.	Prop. C Transp.	AQMD Transp.	Affordable Housing Program	Commun. Dev Block Grants	Section 8 Housing	Road Maint & Rehab.
Revenues:							
Taxes	$ 2,872	$ 2,275	$ -	$ -	$ -	$ -	$ -
Use of money or property	249	306	28	-	63	30	138
Intergovernmental	192	-	141	471	466	18,252	2,924
Charges for services	107	89	-	-	-	-	-
Total revenues	3,420	2,670	169	471	529	18,282	3,062
Expenditures:							
General government:							
Public safety:							
Police	-	-	-	-	-	-	-
Environmental:							
Community development	2,593	4,197	77	470	470	17,797	-
Capital outlay:							
Street improvements	-	-	-	-	-	-	19
General capital improvements	-	-	-	-	-	-	-
Capital outlay Library	-	-	-	-	-	-	-
Capital outlay Public Safety	-	-	-	-	-	-	-
Capital outlay Community Development	-	-	-	-	-	-	-
Capital outlay parks and recreation	-	-	-	-	-	-	-
Total capital outlay	-	-	-	-	-	-	19
Total expenditures	2,593	4,197	77	470	470	17,797	19
Excess (deficiency) of revenues over expenditures	827	(1,527)	92	1	59	485	3,043
Other financing sources (uses):							
Transfers in	-	321	-	-	-	-	-
Transfers out	(321)	-	-	-	-	-	-
Total other financing sources (uses)	(321)	321	-	-	-	-	-
Net change in fund balance	506	(1,206)	92	1	59	485	3,043
Fund balances, (deficits), July 1, 2024, as previously presented	4,783	5,564	553	162	1,185	1,383	3,303
Restatement - change within reporting entity	-	-	-	-	-	-	-
Fund balances, (deficits), July 1, 2024, as restated	4,783	5,564	553	162	1,185	1,383	3,303
Fund balances, (deficits), June 30, 2025	$ 5,289	$ 4,358	$ 645	$ 163	$ 1,244	$ 1,868	$ 6,346

(Continued)

City of Burbank

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended June 30, 2025
(in thousands)

	Special Revenue Funds					
	State Gas Tax	Street Lighting	General City Grants	Comm. Services	Drug Asset Forfeiture	Measure R Transp.
Revenues:						
Taxes	$ -	$ -	$ -	$ -	$ -	$ 1,706
Use of money or property	47	224	29	-	12	432
Intergovernmental	2,976	-	563	-	30	-
Charges for services	-	2,848	-	-	-	-
Total revenues	3,023	3,072	592	-	42	2,138
Expenditures:						
General government:						
Public safety:						
Police	-	-	354	-	4	-
Environmental:						
Community development	-	-	-	-	-	-
Capital outlay:						
Street improvements	2,555	3,351	-	-	-	382
General capital improvements	-	-	-	-	-	310
Capital outlay Library	-	-	-	-	-	-
Capital outlay Public Safety	-	-	-	-	-	-
Capital outlay Community Development	-	-	-	-	-	-
Capital outlay parks and recreation	-	-	-	-	-	-
Total capital outlay	2,555	3,351	-	-	-	692
Total expenditures	2,555	3,351	354	-	4	692
Excess (deficiency) of revenues over expenditures	468	(279)	238	-	38	1,446
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	(245)	-	-	-
Total other financing sources (uses)	-	-	(245)	-	-	-
Net change in fund balance	468	(279)	(7)	-	38	1,446
Fund balances, (deficits), July 1, 2024, as previously presented	1,545	2,825	433	29	219	6,482
Restatement - change within reporting entity	-	-	-	-	-	-
Fund balances, (deficits), July 1, 2024, as restated	1,545	2,825	433	29	219	6,482
Fund balances, (deficits), June 30, 2025	$ 2,013	$ 2,546	$ 426	$ 29	$ 257	$ 7,928

(Continued)

City of Burbank

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended June 30, 2025
(in thousands)

	Special Revenue Funds			
	Magnolia Power Project	Tieton Hydro Power	Measure M Transp.	Measure W Stormwater
Revenues:				
Taxes	$ -	$ -	$ -	$ 1,424
Use of money or property	6	8	268	288
Intergovernmental	-	-	1,933	-
Charges for services	30,209	1,825	-	-
Total revenues	30,215	1,833	2,201	1,712
Expenditures:				
General government:				
Public safety:				
Police	-	-	-	-
Environmental:				
Community development	30,215	1,833	-	-
Capital outlay:				
Street improvements	-	-	1,604	-
General capital improvements	-	-	-	287
Capital outlay Library	-	-	-	-
Capital outlay Public Safety	-	-	-	-
Capital outlay Community Development	-	-	-	-
Capital outlay parks and recreation	-	-	-	-
Total capital outlay	-	-	1,604	287
Total expenditures	30,215	1,833	1,604	287
Excess (deficiency) of revenues over expenditures	-	-	597	1,425
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	-	-	597	1,425
Fund balances, (deficits), July 1, 2024, as previously presented	-	-	4,895	5,305
Restatement - change within reporting entity	-	-	-	-
Fund balances, (deficits), July 1, 2024, as restated	-	-	4,895	5,305
Fund balances, (deficits), June 30, 2025	$ -	$ -	$ 5,492	$ 6,730

(Continued)

City of Burbank

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended June 30, 2025
(in thousands)

	Capital Projects Funds				Total Nonmajor
	Public Improve.	Parking Authority	Municipal Infrastructure	General Capital Projects	Governmental Funds
Revenues:					
Taxes	$ -	$ -	$ 16,065	$ -	$ 24,342
Use of money or property	1,424	117	2,586	1,849	8,104
Intergovernmental	3,380	-	-	2,974	34,302
Charges for services	1,612	1,017	-	-	37,707
Total revenues	6,416	1,134	18,651	4,823	104,455
Expenditures:					
General government:					
Public safety:					
Police	-	-	-	-	358
Environmental:					
Community development	-	-	-	-	57,652
Capital outlay:					
Street improvements	1,945	-	-	-	9,856
General capital improvements	-	-	15,642	4,571	20,810
Capital outlay Library	55	-	-	-	55
Capital outlay Public Safety	441	-	-	-	441
Capital outlay Community Development	-	882	-	523	1,405
Capital outlay parks and recreation	108	-	-	-	108
Total capital outlay	2,549	882	15,642	5,094	32,675
Total expenditures	2,549	882	15,642	5,094	90,685
Excess (deficiency) of revenues over expenditures	3,867	252	3,009	(271)	13,770
Other financing sources (uses):					
Transfers in	-	821	4,700	2,442	8,284
Transfers out	-	-	-	-	(566)
Total other financing sources (uses)	-	821	4,700	2,442	7,718
Net change in fund balance	3,867	1,073	7,709	2,171	21,488
Fund balances, (deficits), July 1, 2024, as previously presented	21,054	1,895	-	27,371	88,986
Restatement - change within reporting entity	-	-	44,904	-	44,904
Fund balances, (deficits), July 1, 2024, as restated	21,054	1,895	44,904	27,371	133,890
Fund balances, (deficits), June 30, 2025	$ 24,921	$ 2,968	$ 52,613	$ 29,542	$ 155,378

City of Burbank

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
PROP. A TRANSP.
For the Year Ended June 30, 2025
(in thousands)

	Original Budget	Final Budget	Actual	Variance with Final Positive (Negative)
Revenues:				
Taxes	$ 3,157	$ 3,157	$ 2,872	$ (285)
Use of money or property	105	105	249	144
Intergovernmental	292	292	192	(100)
Charges for services	3	3	107	104
Total revenues	3,557	3,557	3,420	(137)
Expenditures:				
Environmental:				
Community development	2,638	3,097	2,593	504
Total expenditures	2,638	3,097	2,593	504
Excess (deficiency) of revenues over (under) expenses	919	460	827	367
Other financing sources (uses):				
Transfers out	(217)	(217)	(321)	(104)
Total other financing sources (uses)	(217)	(217)	(321)	(104)
Net change in fund balance	702	243	506	263
Fund balance, July 1, 2024	4,783	4,783	4,783	-
Fund balance, June 30, 2025	$ 5,485	$ 5,026	$ 5,289	$ 263

City of Burbank

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
PROP. C TRANSP.
For the Year Ended June 30, 2025
(in thousands)

	Original Budget	Final Budget	Actual	Variance with Final Positive (Negative)
Revenues:				
Taxes	$ 2,439	$ 2,439	$ 2,275	$ (164)
Use of money or property	306	306	306	-
Charges for services	100	100	89	(11)
Total revenues	2,845	2,845	2,670	(175)
Expenditures:				
Environmental:				
Community development	3,646	6,485	4,197	(2,288)
Total expenditures	3,646	6,485	4,197	2,288
Excess (deficiency) of revenues over (under) expenses	(801)	(3,640)	(1,526)	2,114
Other financing sources (uses):				
Transfers in	217	217	321	104
Total other financing sources (uses)	217	217	321	104
Net change in fund balance	(584)	(3,423)	(1,206)	2,217
Fund balance, July 1, 2024	5,564	5,564	5,564	-
Fund balance, June 30, 2025	$ 4,980	$ 2,141	$ 4,358	$ 2,217

City of Burbank

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
AQMD TRANSP.
For the Year Ended June 30, 2025
(in thousands)

	Original Budget	Final Budget	Actual	Variance with Final Positive (Negative)
Revenues:				
Use of money or property	$ 11	$ 11	$ 28	$ 17
Intergovernmental	135	135	141	6
Total revenues	146	146	169	23
Expenditures:				
Environmental:				
Community development	222	238	77	(161)
Total expenditures	222	238	77	161
Excess (deficiency) of revenues over (under) expenses	(76)	(92)	92	184
Fund balance, July 1, 2024	553	553	553	-
Fund balance, June 30, 2025	$ 477	$ 461	$ 645	$ 184

City of Burbank

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
AFFORDABLE HOUSING PROGRAM
For the Year Ended June 30, 2025
(in thousands)

	Original Budget	Final Budget	Actual	Variance with Final Positive (Negative)
Revenues:				
Intergovernmental	$ 670	$ 1,092	$ 471	$ (621)
Total revenues	670	1,092	471	(621)
Expenditures:				
Environmental:				
Community development	765	1,187	470	(717)
Total expenditures	765	1,187	470	717
Excess (deficiency) of revenues over (under) expenses	(95)	(95)	(1)	94
Fund balance, July 1, 2024	162	162	162	-
Fund balance, June 30, 2025	$ 67	$ 67	$ 163	$ 96

City of Burbank

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
COMMUN. DEV BLOCK GRANTS
For the Year Ended June 30, 2025
(in thousands)

	Original Budget	Final Budget	Actual	Variance with Final Positive (Negative)
Revenues:				
Use of money or property	$ 28	$ 28	$ 63	$ 35
Intergovernmental	1,047	3,368	466	(2,902)
Total revenues	1,075	3,396	529	(2,867)
Expenditures:				
Environmental:				
Community development	1,028	3,720	470	(3,250)
Total expenditures	1,028	3,720	470	3,250
Excess (deficiency) of revenues over (under) expenses	47	(324)	59	383
Fund balance, July 1, 2024	1,185	1,185	1,185	-
Fund balance, June 30, 2024	$ 1,232	$ 861	$ 1,244	$ 383

City of Burbank

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
SECTION 8 HOUSING
For the Year Ended June 30, 2025
(in thousands)

	Original Budget	Final Budget	Actual	Variance with Final Positive (Negative)
Revenues:				
Use of money or property	$ 15	$ 15	$ 30	$ 15
Intergovernmental	14,228	16,848	18,252	1,404
Total revenues	14,243	16,863	18,282	1,419
Expenditures:				
Environmental:				
Community development	14,228	18,194	17,797	(397)
Total expenditures	14,228	18,194	17,797	397
Excess (deficiency) of revenues over (under) expenses	15	(1,331)	484	1,815
Fund balance, July 1, 2024	1,383	1,383	1,383	-
Fund balance, June 30, 2025	$ 1,398	$ 52	$ 1,868	$ 1,816

City of Burbank

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
ROAD MAINT & REHAB.
For the Year Ended June 30, 2025
(in thousands)

	Original Budget	Final Budget	Actual	Variance with Final Positive (Negative)
Revenues:				
Use of money or property	$ 62	$ 62	$ 138	$ 76
Intergovernmental	2,744	2,744	2,924	180
Total revenues	2,806	2,806	3,062	256
Expenditures:				
Capital outlay:				
Street improvements	3,010	5,522	19	(5,503)
Total expenditures	3,010	5,522	19	5,503
Excess (deficiency) of revenues over (under) expenses	(204)	(2,716)	3,044	5,760
Fund balance, July 1, 2024	3,303	3,303	3,303	-
Fund balance, June 30, 2025	$ 3,099	$ 587	$ 6,346	$ 5,759

City of Burbank

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
STATE GAS TAX
For the Year Ended June 30, 2025
(in thousands)

	Original Budget	Final Budget	Actual	Variance with Final Positive (Negative)
Revenues:				
Use of money or property	$ 28	$ 28	$ 47	$ 19
Intergovernmental	2,916	2,916	2,976	60
Total revenues	2,944	2,944	3,023	79
Expenditures:				
Capital outlay:				
Street improvements	4,396	3,598	2,555	(1,043)
Total expenditures	4,396	3,598	2,555	1,043
Excess (deficiency) of revenues over (under) expenses	(1,452)	(654)	468	1,122
Fund balance, July 1, 2024	1,545	1,545	1,545	-
Fund balance, June 30, 2025	$ 93	$ 891	$ 2,013	$ 1,122

City of Burbank

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
STREET LIGHTING
For the Year Ended June 30, 2025
(in thousands)

	Original Budget	Final Budget	Actual	Variance with Final Positive (Negative)
Revenues:				
Use of money or property	$ 62	$ 62	$ 224	$ 162
Charges for services	4,752	4,752	2,848	(1,904)
Total revenues	4,814	4,814	3,072	(1,742)
Expenditures:				
Capital outlay:				
Street improvements	5,920	9,852	3,351	(6,501)
Total expenditures	5,920	9,852	3,351	6,501
Excess (deficiency) of revenues over (under) expenses	(1,106)	(5,038)	(278)	4,760
Fund balances, July 1, 2024	2,825	2,825	2,825	-
Fund balances, June 30, 2024	$ 1,719	$ (2,213)	$ 2,546	$ 4,759

City of Burbank

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
GENERAL CITY GRANTS
For the Year Ended June 30, 2025
(in thousands)

	Original Budget	Final Budget	Actual	Variance with Final Positive (Negative)
Revenues:				
Use of money or property	$ 17	$ 17	$ 29	$ 12
Intergovernmental	425	1,005	563	(442)
Total revenues	442	1,022	592	(430)
Expenditures:				
Public safety:				
Police	-	555	354	(201)
Total expenditures	-	555	354	201
Excess (deficiency) of revenues over (under) expenses	442	467	237	(230)
Other financing sources (uses):				
Transfers out	-	245	(245)	-
Total other financing sources (uses)	-	(245)	(245)	-
Net change in fund balances	442	222	(7)	(229)
Fund balance, July 1, 2024	433	433	433	-
Fund balance, June 30, 2024	$ 875	$ 655	$ 426	$ (229)

City of Burbank

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
COMM. SERVICES
For the Year Ended June 30, 2025
(in thousands)

	Original Budget	Final Budget	Actual	Variance with Final Positive (Negative)
Revenues:				
Use of money or property	$ -	$ -	$ -	$ -
Total revenues	-	-	-	-
Expenditures:				
Environmental:				
Community development	-	7	-	7
Total expenditures	-	7	-	7
Excess (deficiency) of revenues over (under) expenses	-	7	-	7
Fund balance, July 1, 2024	29	29	29	-
Fund balance, June 30, 2024	$ 29	$ 22	$ 29	$ 7

City of Burbank

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
DRUG ASSET FORFEITURE
For the Year Ended June 30, 2025
(in thousands)

	Original Budget	Final Budget	Actual	Variance with Final Positive (Negative)
Revenues:				
Use of money or property	$ 6	$ 6	$ 12	$ 6
Intergovernmental	18	18	30	12
Total revenues	24	24	42	18
Expenditures:				
Public safety:				
Police	100	134	4	(130)
Total expenditures	100	134	4	130
Excess (deficiency) of revenues over (under) expenses	(76)	(110)	38	148
Fund balance, July 1, 2024	219	219	219	-
Fund balance, June 30, 2024	$ 143	$ 109	$ 257	$ 148

City of Burbank

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
MEASURE R TRANSP.
For the Year Ended June 30, 2025
(in thousands)

	Original Budget	Final Budget	Actual	Variance with Final Positive (Negative)
Revenues:				
Taxes	$ 1,829	$ 1,829	$ 1,706	$ (123)
Use of money or property	142	142	432	290
Charges for services	285	285	-	(285)
Total revenues	2,256	2,256	2,138	(118)
Expenditures:				
Capital outlay:				
Street improvements	1,058	3,028	382	(2,646)
General capital improvements	884	1,560	310	(1,250)
Total expenditures	1,942	4,588	692	3,896
Excess (deficiency) of revenues over (under) expenses	314	(2,332)	1,446	3,778
Fund balance, July 1, 2024	6,482	6,482	6,482	-
Fund balance, June 30, 2025	$ 6,796	$ 4,150	$ 7,928	$ 3,778

City of Burbank

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
MAGNOLIA POWER PROJECT
For the Year Ended June 30, 2025
(in thousands)

	Original Budget	Final Budget	Actual	Variance with Final Positive (Negative)
Revenues:				
Use of money or property	$ -	$ -	$ 6	$ 6
Charges for services	30,565	30,011	30,209	198
Total revenues	30,565	30,011	30,215	204
Expenditures:				
Environmental:				
Community development	30,565	35,756	30,215	(5,541)
Total expenditures	30,565	35,756	30,215	5,541
Excess (deficiency) of revenues over (under) expenses	-	(5,745)	-	5,745
Other financing sources (uses):				
Net change in fund balances	-	(5,745)	-	5,745
Fund balance, July 1, 2024	-	-	-	-
Fund balance, June 30, 2025	$ -	$ (5,745)	$ -	$ 5,745

City of Burbank

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
TIETON HYDROPOWER
For the Year Ended June 30, 2025
(in thousands)

	Original Budget	Final Budget	Actual	Variance with Final Positive (Negative)
Revenues:				
Use of money or property	$ -	$ -	$ 8	$ 8
Charges for services	2,008	2,008	1,825	(183)
Total revenues	2,008	2,008	1,833	(175)
Expenditures:				
Environmental:				
Community development	1,955	2,009	1,833	(176)
Capital outlay:				
General capital improvements	52	53	-	(53)
Total expenditures	2,007	2,062	1,833	229
Excess (deficiency) of revenues over (under) expenses	1	(54)	-	54
Fund balance, July 1, 2024	-	-	-	-
Fund balance, June 30, 2025	$ 1	$ (54)	$ -	$ 54

City of Burbank

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
MEASURE M TRANSP.
For the Year Ended June 30, 2025
(in thousands)

	Original Budget	Final Budget	Actual	Variance with Final Positive (Negative)
Revenues:				
Use of money or property	$ 94	$ 94	$ 268	$ 174
Intergovernmental	2,073	2,073	1,933	(140)
Total revenues	2,167	2,167	2,201	34
Expenditures:				
Capital outlay:				
Street improvements	3,120	7,148	1,604	(5,544)
Total expenditures	3,120	7,148	1,604	5,544
Excess (deficiency) of revenues over (under) expenses	(953)	(4,981)	597	5,578
Fund balance, July 1, 2024	4,895	4,895	4,895	-
Fund balance, June 30, 2025	$ 3,942	$ (86)	$ 5,492	$ 5,578

City of Burbank

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
MEASURE W STORMWATER
For the Year Ended June 30, 2025
(in thousands)

	Original Budget	Final Budget	Actual	Variance with Final Positive (Negative)
Revenues:				
Taxes	$ 1,437	$ 1,437	$ 1,424	$ (13)
Use of money or property	103	103	288	185
Total revenues	1,540	1,540	1,712	172
Expenditures:				
Capital outlay:				
General capital improvements	1,122	2,390	287	(2,103)
Total expenditures	1,122	2,390	287	2,103
Excess (deficiency) of revenues over (under) expenses	418	(850)	1,424	2,274
Fund balance, July 1, 2024	5,305	5,305	5,305	-
Fund balance, June 30, 2025	$ 5,723	$ 4,455	$ 6,730	$ 2,275

City of Burbank

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
PUBLIC IMPROVE.
For the Year Ended June 30, 2025
(in thousands)

	Original Budget	Final Budget	Actual	Variance with Final Positive (Negative)
Revenues:				
Use of money or property	$ 535	$ 535	$ 1,424	$ 889
Intergovernmental	-	5,417	3,380	(2,037)
Charges for services	1,851	1,851	1,612	(239)
Total revenues	2,386	7,803	6,416	(1,387)
Expenditures:				
Capital outlay:				
Street improvements	2,151	11,357	1,945	(9,412)
Capital outlay Library	40	52	55	3
Capital outlay Public Safety	430	1,250	441	(809)
Capital outlay parks and recreation	1,650	3,505	108	(3,397)
Total expenditures	4,271	16,164	2,549	13,615
Excess (deficiency) of revenues over (under) expenses	(1,885)	(8,361)	3,867	12,228
Other financing sources (uses):				
Net change in fund balances	(1,885)	(8,361)	3,867	12,228
Fund balance, July 1, 2024	21,054	21,054	21,054	-
Fund balance, June 30, 2025	$ 19,169	$ 12,693	$ 24,921	$ 12,228

City of Burbank

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
PARKING AUTHORITY
For the Year Ended June 30, 2025
(in thousands)

	Original Budget	Final Budget	Actual	Variance with Final Positive (Negative)
Revenues:				
Use of money or property	$ 37	$ 37	$ 117	$ 80
Charges for services	647	647	1,017	370
Total revenues	684	684	1,134	450
Expenditures:				
Capital outlay:				
Capital outlay Community Development	832	2,921	882	(2,039)
Total expenditures	832	2,921	882	2,039
Excess (deficiency) of revenues over (under) expenses	(148)	(2,237)	254	2,491
Transfers in	-	821	821	-
Total other financing sources (uses)	-	821	821	-
Fund balance, July 1, 2024	1,895	1,895	1,895	-
Fund balance, June 30, 2025	$ 1,747	$ 479	$ 2,968	$ 2,489

City of Burbank

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
MUNICIPAL INFRASTRUCTURE
For the Year Ended June 30, 2025
(in thousands)

	Original Budget	Final Budget	Actual	Variance with Final Positive (Negative)
Revenues:				
Taxes	$ 15,948	$ 15,948	$ 16,065	$ 117
Use of money or property	1,144	1,144	2,586	1,442
Total revenues	17,092	17,092	18,651	1,559
Expenditures:				
Capital outlay:				
General capital improvements	23,196	53,647	15,642	(38,005)
Total expenditures	23,196	53,647	15,642	38,005
Excess (deficiency) of revenues over (under) expenses	(6,104)	(36,555)	3,009	39,564
Other financing sources (uses):				
Transfers in	4,700	4,700	4,700	-
Total other financing sources (uses)	4,700	4,700	4,700	-
Net change in fund balances	(1,404)	(31,855)	7,709	39,564
Fund balances, (deficit) July 1, 2024	-	-	-	-
Restatement - change within reporting entity	44,904	44,904	44,904	-
Fund balances, (deficit) July 1, 2024, as restated	44,904	44,904	44,904	-
Fund balances, (deficit) June 30, 2025	$ 43,500	$ 13,049	$ 52,613	$ 39,564

City of Burbank

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
GENERAL CAPITAL PROJECTS
For the Year Ended June 30, 2025
(in thousands)

	Original Budget	Final Budget	Actual	Variance with Final Positive (Negative)
Revenues:				
Use of money or property	$ 758	$ 758	$ 1,849	$ 1,091
Intergovernmental	2,333	22,334	2,974	(19,360)
Total revenues	3,091	23,092	4,823	(18,269)
Expenditures:				
Capital outlay:				
General capital improvements	2,548	21,351	4,571	(16,780)
Capital outlay Community Development	-	7,478	523	(6,955)
Total expenditures	2,548	28,829	5,094	23,735
Excess (deficiency) of revenues over (under) expenses	543	(5,737)	(271)	5,466
Other financing sources (uses):				
Transfers in	250	2,442	2,442	-
Total other financing sources (uses)	250	2,442	2,442	-
Net change in fund balances	793	(3,295)	2,171	5,466
Fund balances, (deficit) July 1, 2024	28,361	28,361	27,371	(990)
Fund balances, (deficit) June 30, 2025	$ 29,154	$ 25,066	$ 29,542	$ 4,476

INTERNAL SERVICE FUNDS

This section of the Annual Comprehensive Financial Report provides information on each individual internal service fund. Internal service funds are used by the City to centralize certain services and then allocate the cost of those services to the user departments on a cost reimbursement basis. User fund charges from internal service funds with capital assets typically consist of two components: a maintenance/service component and a capital replacement component. User fund charges from self-insurance internal service funds generally are based on the claims experience of the user department.

530 - General Liability Insurance Fund – To finance and account for the City's general liability claims program.

531 - Workers Compensation Insurance Fund – To finance and account for the City's workers' compensation claims program.

532 - Vehicle Equipment Replacement Fund – To account for the operation, maintenance, and timely replacement of vehicular fleet and equipment utilized by general government departments on a rental fee basis.

533 - Office Equipment Replacement Fund – To account for the operation, maintenance, and timely replacement of office equipment utilized by general government departments on a rental fee basis.

535 - Communications Equipment Replacement Fund – To account for the operation, maintenance, and timely replacement of the electronic communication equipment utilized by City departments on a rental basis.

537 - Information Technology Fund – To account for the operation, acquisition, maintenance, and replacement of technology infrastructure (including computer equipment, hardware, and software) utilized by City departments.

City of Burbank

COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
June 30, 2025
(in thousands)

	General Liability Insurance	Workers Compensation Insurance	Vehicle Equipment Replacement	Office Equipment Replacement	Communication Equipment Replacement
Assets:					
Current assets:					
Pooled cash and investments	$ 29,811	$ 64,834	$ 31,449	$ 5,134	$ 3,771
Accounts receivable	9,425	469	108	-	6
Interest receivable	115	258	122	20	15
Interfund receivable	4	1	-	-	1
Inventories	-	-	594	-	174
Prepaid expenses	74	4	6,560	39	37
Total current assets	39,429	65,566	38,833	5,193	4,004
Capital assets:					
Buildings and improvements	-	-	2,777	-	3,491
Accumulated depreciation	-	-	(2,294)	-	(1,990)
Machinery and equipment	-	-	49,208	9,964	18,590
Accumulated depreciation	-	-	(32,552)	(6,526)	(15,172)
Lease assets	-	-	-	-	540
Buildings - rights to use	-	-	-	-	(227)
Equipment - right to use	-	-	-	-	-
Subscription assets	-	-	-	-	-
Accumulated depreciation	-	-	-	-	-
Construction in progress	-	-	860	-	708
Total assets	39,429	65,566	56,832	8,631	9,944
Liabilities:					
Current liabilities:					
Accounts payable	10,103	87	2,181	39	100
Compensated absences	1	3	39	-	3
Deposits	9,416	-	-	-	-
Lease payable	-	-	-	-	56
Outstanding claims - self insurance	3,285	7,638	-	-	-
Subscriptions	-	-	-	-	-
Total current liabilities	22,805	7,728	2,220	39	159
Long-term liabilities (net of current portion):					
Compensated absences	51	79	133	-	264
Lease payable	-	-	-	-	291
Subscriptions	-	-	-	-	-
Outstanding claims - self insurance	7,682	29,078	-	-	-
Total long-term liabilities	7,733	29,157	133	-	555
Total liabilities	30,538	36,885	2,353	39	714
Net position:					
Net investment in capital assets	-	-	17,658	3,437	5,592
Unrestricted	8,891	28,681	36,821	5,155	3,638
Total net position	$ 8,891	$ 28,681	$ 54,479	$ 8,592	$ 9,230

City of Burbank

COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
June 30, 2025
(in thousands)

	Information Technology Fund	Total
Assets:		
Current assets:		
Pooled cash and investments	$ 21,710	$ 156,709
Accounts receivable	-	10,008
Interest receivable	84	614
Interfund receivable	14	20
Inventories	-	768
Prepaid expenses	1,116	7,830
Total current assets	22,924	175,949
Capital assets:		
Buildings and improvements	-	6,268
Accumulated depreciation	-	(4,284)
Machinery and equipment	19,964	97,726
Accumulated depreciation	(18,768)	(73,018)
Lease assets	620	1,160
Buildings - rights to use	-	(227)
Equipment - right to use	(10)	(10)
Subscription assets	1,681	1,681
Accumulated depreciation	(584)	(584)
Construction in progress	8,629	10,197
Total assets	34,456	214,858
Liabilities:		
Current liabilities:		
Accounts payable	578	13,088
Compensated absences	66	112
Deposits	-	9,416
Lease payable	271	327
Outstanding claims - self insurance	-	10,923
Subscriptions	595	595
Total current liabilities	1,510	34,461
Long-term liabilities (net of current portion):		
Compensated absences	570	1,097
Lease payable	349	640
Subscriptions	83	83
Outstanding claims - self insurance	-	36,760
Total long-term liabilities	1,002	38,580
Total liabilities	2,512	73,041
Net position:		
Net investment in capital assets	10,116	36,803
Unrestricted	21,828	105,014
Total net position	$ 31,944	$ 141,817

City of Burbank

COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
INTERNAL SERVICE FUNDS
For the Year Ended June 30, 2025
(in thousands)

	General Liability Insurance	Workers Compensation Insurance	Vehicle Equipment Replacement	Office Equipment Replacement	Municipal Infrastructure
Operating revenues:					
Charges for services	$ 13,278	$ 10,861	$ 10,885	$ 665	$ -
Total operating revenues	13,278	10,861	10,885	665	-
Operating expenses:					
Operations and maintenance	24,601	7,100	8,389	215	-
Depreciation/amortization	-	-	3,228	817	-
Total operating expenses	24,601	7,100	11,617	1,032	-
Operating income (loss)	(11,323)	3,761	(732)	(367)	-
Non-operating income (expense):					
Interest income	1,453	3,311	1,642	247	-
Gain (loss) on disposal of capital assets	-	-	198	8	-
Other income (expense)	50	6	1,276	769	-
Total non-operating income (expense)	1,503	3,317	3,116	1,024	-
Income (loss) before transfers and capital contributions	(9,820)	7,078	2,384	657	-
Transfers in	-	-	-	-	-
Change in net position	(9,820)	7,078	2,384	657	-
Net position, July 1, 2024, as previously presented	18,711	21,603	52,095	7,935	44,904
Adjustments	-	-	-	-	(44,904)
Net position, beginning of year as adjusted	18,711	21,603	52,095	7,935	-
Net position, June 30, 2025	$ 8,891	$ 28,681	$ 54,479	$ 8,592	$ -

(Continued)

City of Burbank

COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
INTERNAL SERVICE FUNDS
For the Year Ended June 30, 2025
(in thousands)

	Communication Equipment Replacement	Information Technology Fund	Total
Operating revenues:			
Charges for services	$ 3,113	$ 14,297	$ 53,099
Total operating revenues	3,113	14,297	53,099
Operating expenses:			
Operations and maintenance	3,076	12,766	56,147
Depreciation/amortization	1,050	1,145	6,240
Total operating expenses	4,126	13,911	62,387
Operating income (loss)	(1,013)	386	(9,288)
Non-operating income (expense):			
Interest income	229	1,318	8,200
Gain (loss) on disposal of capital assets	-	-	206
Other income (expense)	27	40	2,168
Total non-operating income (expense)	256	1,358	10,574
Income (loss) before transfers and capital contributions	(757)	1,744	1,286
Transfers in	-	1,114	1,114
Change in net position	(757)	2,858	2,400
Net position, July 1, 2024, as previously presented	9,987	29,086	184,321
Adjustments	-	-	(44,904)
Net position, beginning of year as adjusted	9,987	29,086	139,417
Net position, June 30, 2025	$ 9,230	$ 31,944	$ 141,817

City of Burbank

COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the Year Ended June 30, 2025
(in thousands)

	General Liability Insurance	Workers Compensation Insurance	Vehicle Equipment Replacement	Office Equipment Replacement	Communication Equipment Replacement
Cash flows from operating activities:					
Cash received from customers	$ 3,861	$ 10,825	$ 10,831	$ 668	$ 3,113
Cash paid to suppliers	(3,569)	(8,799)	(8,508)	(254)	(1,717)
Cash paid to employees	(517)	(648)	(1,817)	-	(1,489)
Other income	50	6	1,276	769	27
Net cash provided by (used in) operating activities	$ (175)	$ 1,384	$ 1,782	$ 1,183	$ (66)
Cash flows from noncapital financing activities :					
Transfers from other funds	-	-	-	-	-
Net cash provided by noncapital financing activities	-	-	-	-	-
Cash flows from capital and related financing activities:					
Proceeds from sales of capital assets	-	-	198	8	-
Acquisition and construction of capital assets	-	-	(4,389)	(1,298)	(919)
Net cash provided by (used in) capital and related financing activities	-	-	(4,191)	(1,290)	(919)
Cash flows from investing activities:					
Interest received	776	1,883	922	149	121
Change in fair value	631	1,314	671	88	104
Net cash provided by investing activities	1,407	3,197	1,593	237	225
Net increase (decrease) in cash and cash equivalents	1,232	4,581	(816)	130	(760)
Cash and cash equivalents July 1, 2024	28,579	60,253	32,265	5,004	4,531
Cash and cash equivalents, June 30, 2025	$ 29,811	$ 64,834	$ 31,449	$ 5,134	$ 3,771

(Continued)

City of Burbank

COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the Year Ended June 30, 2025
(in thousands)

	Information Technology Fund	Total
Cash flows from operating activities:		
Cash received from customers	$ 14,311	$ 43,609
Cash paid to suppliers	(7,891)	(30,738)
Cash paid to employees	(6,179)	(10,650)
Other income	40	2,168
Net cash provided by (used in) operating activities	$ 281	$ 4,389
Cash flows from noncapital financing activities :		
Transfers from other funds	1,114	1,114
Net cash provided by noncapital financing activities	1,114	1,114
Cash flows from capital and related financing activities:		
Proceeds from sales of capital assets	-	206
Acquisition and construction of capital assets	(6,742)	(13,348)
Net cash provided by (used in) capital and related financing activities	(6,742)	(13,142)
Cash flows from investing activities:		
Interest received	706	4,557
Change in fair value	590	3,398
Net cash provided by investing activities	1,296	7,955
Net increase (decrease) in cash and cash equivalents	(4,051)	316
Cash and cash equivalents July 1, 2024	25,761	156,393
Cash and cash equivalents, June 30, 2025	$ 21,710	$ 156,709

(Continued)

City of Burbank

COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the Year Ended June 30, 2025
(in thousands)

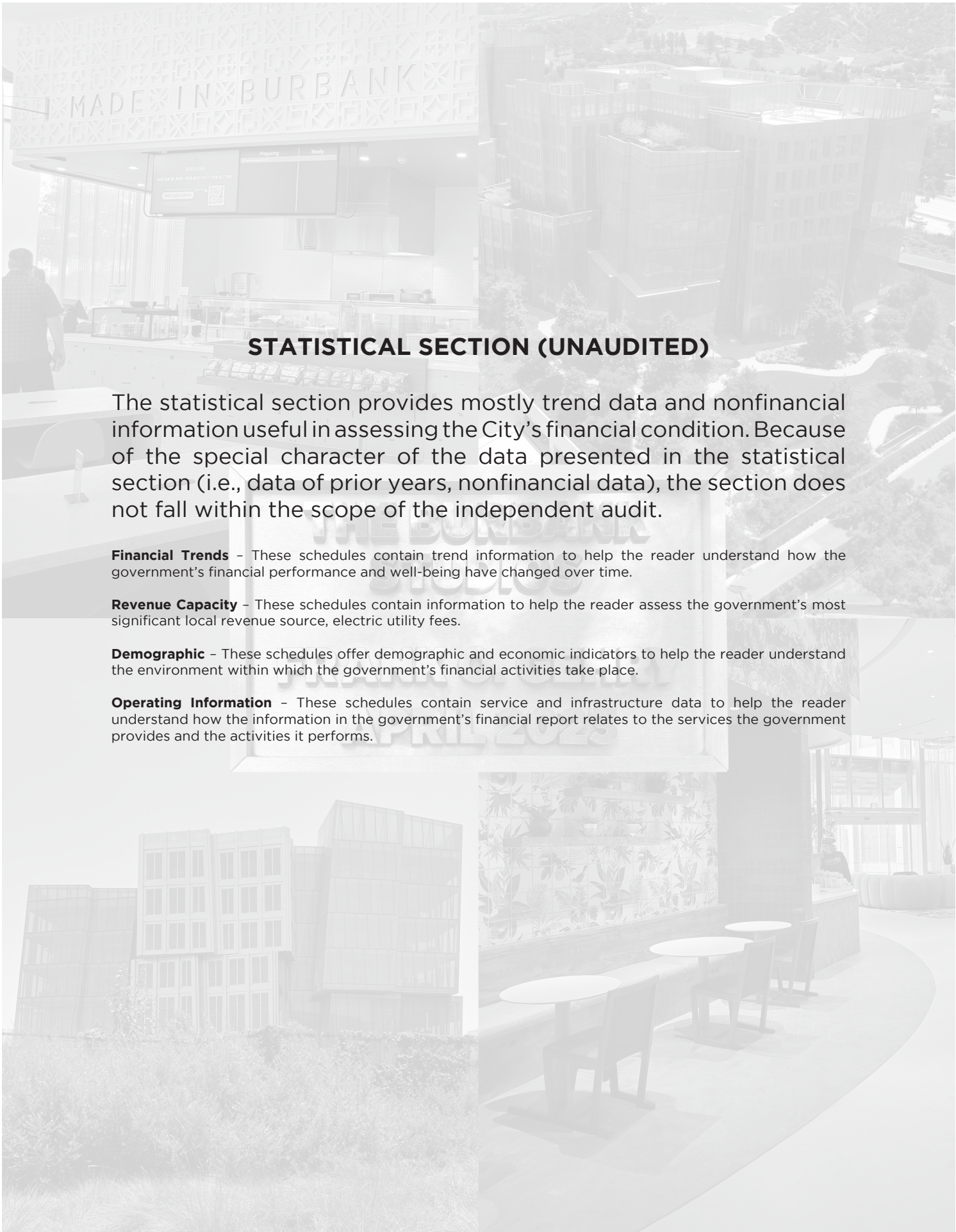
	General Liability Insurance	Workers Compensation Insurance	Vehicle Equipment Replacement	Office Equipment Replacement	Communication Equipment Replacement
Reconciliation of operating income (loss) to net cash provided by operating activities:					
Net income/loss from operating activities	$ (11,323)	$ 3,761	$ (732)	$ (367)	$ (1,013)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:					
Depreciation/amortization	-	-	3,228	817	1,050
Other income (expense)	50	6	1,276	769	27
(Increase) decrease in inventories	-	-	(65)	-	-
(Increase) decrease in accounts receivable	(9,416)	(36)	(54)	3	1
(Increase) decrease in prepaid items	24	68	608	(28)	(30)
Increase (decrease) in accounts payable	9,783	(274)	(2,505)	(11)	(86)
Increase (decrease) in outstanding claims payable	1,282	(2,155)	-	-	-
Increase (decrease) in compensated absences	9	14	26	-	38
Increase (decrease) in customer deposits	9,416	-	-	-	-
Increase (decrease) in net lease liability	-	-	-	-	(53)
Total adjustments	11,148	(2,377)	2,514	1,550	947
Net cash provided (used) by operating activities	$ (175)	$ 1,384	$ 1,782	$ 1,183	$ (66)

(Continued)

City of Burbank

COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the Year Ended June 30, 2025
(in thousands)

	Information Technology Fund	Total
Reconciliation of operating income (loss) to net cash provided by operating activities:		
Net income/loss from operating activities	$ 386	$ (9,288)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:		
Depreciation/amortization	1,145	6,240
Other income (expense)	40	2,168
(Increase) decrease in inventories	-	(65)
(Increase) decrease in accounts receivable	14	(9,488)
(Increase) decrease in prepaid items	(763)	(121)
Increase (decrease) in accounts payable	(882)	6,025
Increase (decrease) in outstanding claims payable	-	(873)
Increase (decrease) in compensated absences	51	138
Increase (decrease) in customer deposits	-	9,416
Increase (decrease) in net lease liability	290	237
Total adjustments	(105)	13,677
Net cash provided (used) by operating activities	$ 281	$ 4,389



STATISTICAL SECTION (UNAUDITED)

The statistical section provides mostly trend data and nonfinancial information useful in assessing the City's financial condition. Because of the special character of the data presented in the statistical section (i.e., data of prior years, nonfinancial data), the section does not fall within the scope of the independent audit.

Financial Trends – These schedules contain trend information to help the reader understand how the government's financial performance and well-being have changed over time.

Revenue Capacity – These schedules contain information to help the reader assess the government's most significant local revenue source, electric utility fees.

Demographic – These schedules offer demographic and economic indicators to help the reader understand the environment within which the government's financial activities take place.

Operating Information – These schedules contain service and infrastructure data to help the reader understand how the information in the government's financial report relates to the services the government provides and the activities it performs.

City of Burbank

Table 1 - Net Position by Component
Last Ten Fiscal Years (accrual basis)
(in thousands)
(Unaudited)

	Fiscal year ended June 30,				
	2025	**2024**	**2023**	**2022**	**2021**
Governmental activities:					
Net investment in capital assets	$ 711,841	$ 701,659	$ 690,046	$ 687,067	$ 682,223
Restricted	130,105	113,452	97,747	86,422	81,986
Unrestricted	115,957	119,986	85,053	57,022	1,325
Total governmental activities	957,903	935,097	872,846	830,511	765,534
Business-type activities:					
Net investment in capital assets	394,290	386,335	404,244	397,850	389,957
Restricted	3,413	2,814	2,007	10,939	9,243
Unrestricted	143,153	121,129	83,740	82,247	90,772
Total business-type activities net position	540,856	510,278	489,991	491,036	489,972
Primary government:					
Net investment in capital assets	1,106,131	1,087,994	1,094,290	1,084,917	1,072,180
Restricted	133,518	116,266	99,754	97,361	91,229
Unrestricted	259,110	241,115	168,793	139,269	92,097
Total primary government net position	$ 1,498,759	$ 1,445,375	$ 1,362,837	$ 1,321,547	$ 1,255,506

(Continued)

SOURCE: City Financial Services Department

City of Burbank

Table 1 - Net Position by Component
Last Ten Fiscal Years (accrual basis)
(in thousands)
(Unaudited)

	Fiscal year ended June 30,				
	2020	**2019**	**2018**	**2017**	**2016**
Governmental activities:					
Net investment in capital assets	$ 681,697	$ 684,259	$ 688,278	$ 682,070	$ 688,518
Restricted	72,123	102,820	61,628	63,610	63,051
Unrestricted	(11,932)	(56,055)	(42,672)	(9,364)	(11,249)
Total governmental activities	741,888	731,024	707,234	736,316	740,320
Business-type activities:					
Net investment in capital assets	388,772	363,419	340,870	323,782	312,885
Restricted	2,603	-	-	-	-
Unrestricted	76,516	92,639	106,078	107,628	87,055
Total business-type activities net position	467,891	456,058	446,948	431,410	399,940
Primary government:					
Net investment in capital assets	1,070,469	1,047,678	1,029,148	1,005,852	1,001,403
Restricted	74,726	102,820	61,628	63,610	63,051
Unrestricted	64,584	36,584	63,406	98,264	75,806
Total primary government net position	$ 1,209,779	$ 1,187,082	$ 1,154,182	$ 1,167,726	$ 1,140,260

SOURCE: City Financial Services Department

City of Burbank

Table 2 - Changes in Net Position
Last Ten Fiscal Years (accrual basis)
(in thousands)
(Unaudited)

	Fiscal year ended June 30,				
	2025	**2024**	**2023**	**2022**	**2021**
Expenses					
Governmental activities:					
General government	$ 24,682	$ 29,072	$ 25,880	$ 9,479	$ 16,578
Police	89,841	82,709	74,326	51,038	62,074
Fire	69,835	64,421	50,190	32,432	41,232
Public works	43,882	40,800	45,499	19,428	36,837
Community development	119,471	80,577	63,803	53,055	61,168
Parks and recreation	45,960	41,265	34,765	21,937	24,880
Library	12,036	8,986	8,118	6,169	7,759
Interest on long-term debt	-	-	10	147	282
Total governmental activities expenses	405,707	347,830	302,591	193,685	250,810
Business-type activities:					
Water reclamation & sewer	18,933	19,066	15,028	14,300	17,491
Golf course	-	-	-	-	-
Electric utility	230,907	204,429	233,172	189,599	197,359
Water utility	39,956	37,354	33,815	32,291	32,679
Refuse collection & disposal	23,288	22,595	20,991	18,153	18,307
Total business-type activities expenses	313,084	283,444	303,006	254,343	265,836
Total primary government expenses	$ 718,791	$ 631,274	$ 605,597	$ 448,028	$ 516,646
Program revenues					
Governmental activities:					
Charges for services:					
General government	$ 6,083	$ 9,610	$ 10,944	$ 1,824	$ 2,108
Police	18,075	18,120	14,167	3,879	3,493
Fire	19,362	19,194	10,878	5,158	3,832
Public works	4,555	11,564	6,758	2,243	1,799
Community development	36,302	24,625	19,902	12,439	11,609
Parks and recreation	17,785	12,975	14,702	9,618	6,461
Library	1,869	4,322	1,063	19	38
Operating grants and contributions	72,066	57,410	51,232	52,221	68,456
Capital grants and contributions	2,974	107	762	415	-
Total governmental activities program revenues	179,071	157,927	130,408	87,816	97,796
Business-type activities:					
Charges for services:					
Water reclamation & sewer	19,470	19,559	18,135	18,225	17,198
Electric	230,478	203,597	212,886	182,390	200,974
Water	43,182	36,636	33,967	33,959	34,025
Refuse collection & disposal	23,682	21,453	20,218	19,127	17,789
Operating grants and contributions	438	1,465	876	2,316	6
Capital grants and contributions	6,908	2,981	7,508	3,243	4,274
Total business-type activities program revenues	324,161	285,691	293,590	259,260	274,266
Total primary government program revenues	$ 503,229	$ 443,618	$ 423,998	$ 347,076	$ 372,062
Net (expense)/revenue					
Governmental activities	$ (226,636)	$ (189,903)	$ (172,183)	$ (105,869)	$ (153,014)
Business-type activities	11,074	2,247	(9,416)	4,917	8,430
Total primary government net expense	$ (215,562)	$ (187,656)	$ (181,599)	$ (100,952)	$ (144,584)

(Continued)

SOURCE: City Financial Services Department

City of Burbank

Table 2 - Changes in Net Position
Last Ten Fiscal Years (accrual basis)
(in thousands)
(Unaudited)

	Fiscal year ended June 30,				
	2020	**2019**	**2018**	**2017**	**2016**
Expenses					
Governmental activities:					
General government	$ 18,763	$ 7,613	$ 15,475	$ 17,252	$ 13,335
Police	64,315	59,907	59,865	55,824	47,318
Fire	40,217	37,855	41,417	36,504	30,174
Public works	41,521	37,664	35,468	30,064	34,119
Community development	54,619	49,786	48,726	47,832	43,219
Parks and recreation	26,199	23,732	18,790	19,613	20,660
Library	8,528	7,484	7,203	6,671	6,919
Interest on long-term debt	404	512	565	2,762	2,943
Total governmental activities expenses	254,566	224,553	227,509	216,522	198,687
Business-type activities:					
Water reclamation & sewer	17,472	18,340	14,832	13,925	13,961
Golf course	-	-	-	664	703
Electric utility	188,119	189,486	177,330	178,993	186,306
Water utility	33,699	30,523	32,525	28,969	28,924
Refuse collection & disposal	15,506	17,117	15,699	14,158	13,871
Total business-type activities expenses	254,796	255,466	240,386	236,709	243,765
Total primary government expenses	$ 509,362	$ 480,019	$ 467,895	$ 453,231	$ 442,452
Program revenues					
Governmental activities:					
Charges for services:					
General government	$ 1,817	$ 632	$ 526	$ 642	$ 220
Police	3,878	4,182	4,242	4,065	3,784
Fire	5,012	4,803	5,053	4,301	4,383
Public works	2,417	1,041	1,643	1,665	1,896
Community development	13,464	10,206	8,392	6,632	5,862
Parks and recreation	5,425	6,139	4,158	4,004	3,903
Library	117	163	148	193	194
Operating grants and contributions	44,268	38,788	43,547	41,238	19,340
Capital grants and contributions	-	50	77	-	-
Total governmental activities program revenues	76,398	66,004	67,786	62,740	39,582
Business-type activities:					
Charges for services:					
Water reclamation & sewer	18,901	17,778	17,514	17,214	17,321
Electric	181,091	193,050	204,375	205,634	207,850
Water	33,257	31,211	34,040	30,503	28,367
Refuse collection & disposal	17,765	17,974	17,365	17,420	16,700
Operating grants and contributions	141	149	119	269	886
Capital grants and contributions	7,088	8,786	7,338	1,648	4,040
Total business-type activities program revenues	258,243	268,948	280,751	272,688	275,164
Total primary government program revenues	$ 334,641	$ 334,952	$ 348,537	$ 335,428	$ 314,746
Net (expense)/revenue					
Governmental activities	$ (178,168)	$ (158,549)	$ (159,723)	$ (153,782)	$ (159,105)
Business-type activities	3,447	13,482	40,365	35,979	31,399
Total primary government net expense	$ (174,721)	$ (145,067)	$ (119,358)	$ (117,803)	$ (127,706)

(Continued)

SOURCE: City Financial Services Department

City of Burbank

Table 2 - Changes in Net Position
Last Ten Fiscal Years (accrual basis)
(in thousands)
(Unaudited)

	Fiscal year ended June 30,				
	2025	**2024**	**2023**	**2022**	**2021**
General revenues and other changes in net position					
Governmental activities:					
Property tax	$ 78,967	$ 75,169	$ 68,099	$ 62,088	$ 61,375
Sales tax	77,843	79,217	77,734	74,398	59,300
Utility users tax	18,939	18,687	18,646	16,392	15,596
Franchise tax	2,042	2,768	3,087	5,235	4,690
Transient occupancy taxes	12,949	13,183	12,208	10,526	5,531
Transient parking tax	5,273	4,564	4,303	3,833	1,283
Unrestricted investment earnings	26,210	21,690	1,974	(10,641)	5,393
Other					
Other taxes	13,209	12,170	11,554	14,344	-
Grants/contributions not restricted to specific programs	-	17	70	180	-
Other	$ 13,821	$ 24,215	$ 16,122	$ (5,923)	$ 23,512
Other	27,030	36,402	27,746	8,601	23,512
Extraordinary gain on dissolution of redevelopment agency	206	191	373	-	-
Transfers	(17)	268	348	414	(20)
Total governmental activities	249,442	252,139	214,518	170,846	176,660
Business-type activities:					
Unrestricted investment earnings	15,778	15,239	4,330	(4,957)	1,041
Other	3,259	3,660	3,271	1,518	3,064
Gain from sale of capital assets	450	(608)	-	-	-
Transfers	17	(268)	(348)	(414)	20
Total business-type activities	19,504	18,023	7,253	(3,853)	4,125
Total primary government	$ 268,946	$ 270,162	$ 221,771	$ 166,993	$ 180,785
Change in net position					
Governmental activities	$ 22,806	$ 62,236	$ 42,335	$ 64,977	$ 23,646
Business-type activities	30,578	20,270	(2,163)	1,064	12,555
Total primary government	$ 53,384	$ 82,506	$ 40,172	$ 66,041	$ 36,201

(Continued)

SOURCE: City Financial Services Department

City of Burbank

Table 2 - Changes in Net Position
Last Ten Fiscal Years (accrual basis)
(in thousands)
(Unaudited)

	Fiscal year ended June 30,				
	2020	**2019**	**2018**	**2017**	**2016**
General revenues and other changes in net position					
Governmental activities:					
Property tax	$ 55,042	$ 54,980	$ 52,848	$ 48,924	$ 47,113
Sales tax	61,326	43,747	34,605	35,197	34,228
Utility users tax	16,761	17,520	18,702	19,185	19,384
Franchise tax	5,169	5,161	5,470	5,596	9,352
Transient occupancy taxes	9,344	11,112	11,734	11,204	10,595
Transient parking tax	2,813	3,462	3,353	3,190	2,955
Unrestricted investment earnings	12,752	11,625	1,005	5,445	10,052
Other					
Other taxes	-	-	-	-	-
Grants/contributions not restricted to specific programs	-	-	-	-	-
Other	$ 25,474	$ 33,923	$ 26,161	$ 10,772	$ 35,198
Other	25,474	33,923	26,161	10,772	35,198
Extraordinary gain on dissolution of redevelopment agency	-	-	-	-	-
Transfers	351	(91)	17,089	10,265	11,077
Total governmental activities	189,032	181,439	170,967	149,778	179,954
Business-type activities:					
Unrestricted investment earnings	6,976	8,116	986	565	3,654
Other	1,761	1,921	2,046	5,191	2,621
Gain from sale of capital assets	-	-	-	-	-
Transfers	(351)	91	(17,089)	(10,265)	(11,077)
Total business-type activities	8,386	10,128	(14,057)	(4,509)	(4,802)
Total primary government	$ 197,418	$ 191,567	$ 156,910	$ 145,269	$ 175,152
Change in net position					
Governmental activities	$ 10,864	$ 22,890	$ 11,244	$ (4,004)	$ 20,849
Business-type activities	11,833	23,610	26,308	31,470	26,597
Total primary government	$ 22,697	$ 46,500	$ 37,552	$ 27,466	$ 47,446

SOURCE: City Financial Services Department

City of Burbank

Table 3 - Fund Balances of Governmental Funds
Last Ten Fiscal Years (modified accrual basis)
(in thousands)
(Unaudited)

GASB 54 Fund Balance	Fiscal year ended June 30,									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
General fund										
Nonspendable	$ 348	$ 389	$ 220	$ 1,431	$ 10,113	$ 16,773	$ 23,477	$ 31,838	$ 33,281	$ 44,081
Restricted	35,120	26,100	18,431	11,129	12,281	712	1,491	1,319	1,476	1,281
Assigned	16,280	16,211	11,330	6,222	3,447	2,851	6,222	1,557	2,060	3,551
Unassigned (deficit)	127,071	119,107	110,685	111,260	86,907	92,567	86,404	67,319	63,708	57,097
Total general fund	178,819	161,807	140,666	130,042	112,748	112,903	117,594	102,033	100,525	106,010
All other governmental funds										
Nonspendable	172	-	5	123	67	88	237	161	213	174
Restricted	148,063	88,056	80,430	75,290	69,705	71,411	70,769	65,996	105,796	106,781
Committed	24,921	21,054	21,084	18,508	19,129	17,580	16,883	20,177	17,873	20,392
Assigned	29,542	27,371	27,634	29,252	30,964	33,581	33,456	29,705	31,353	29,645
Unassigned (deficit)	(120)	-	(5)	(172)	(166)	(36)	(187)	(13)	(71)	-
Total all other governmental funds	202,578	136,481	129,148	123,001	119,699	122,624	121,158	116,026	155,164	156,992
Total governmental funds	$ 381,397	$ 298,288	$ 269,814	$ 253,043	$ 232,447	$ 235,527	$ 238,752	$ 218,059	$ 255,689	$ 263,002

SOURCE: City Financial Services Department

City of Burbank

Table 4 - Changes in Fund Balances of Governmental Funds
Last Ten Fiscal Years (modified accrual basis)
(in thousands)
(Unaudited)

	Fiscal year ended June 30,				
	2025	**2024**	**2023**	**2022**	**2021**
Revenues					
Sales tax	$ 61,777	$ 63,522	$ 61,698	$ 74,398	$ 59,300
Property tax	64,137	61,366	55,917	62,088	61,375
Utility users tax	18,939	18,687	18,646	16,392	15,596
Other taxes					
Other taxes	39,996	5,618	(2,251)	5,382	16,019
Hotel occupancy tax	13,352	-	-	-	-
Franchise tax	1,455	-	-	-	-
Other taxes	54,803	37,581	35,699	5,618	(2,251)
Total taxes	199,656	181,156	171,960	158,496	134,020
Licenses & permits	12,205	11,301	7,464	9,799	6,915
Fines, forfeitures and penalties	3,373	2,168	1,198	1,667	2,074
Use of money or property	19,809	14,550	3,216	(5,467)	4,827
Intergovernmental	61,394	48,605	43,471	43,672	57,803
Charges for services	68,329	63,006	54,812	50,844	50,164
Total revenues	364,766	320,786	282,121	259,011	255,803
Expenditures					
General government	21,805	18,853	21,024	20,285	20,452
Public safety	131,851	121,619	107,385	98,648	99,988
Environmental	93,272	87,208	73,830	68,650	79,008
Culture and recreation	45,878	42,214	36,720	33,029	30,354
Capital outlay	32,675	13,902	13,715	9,237	20,952
Debt service:					
Principal	-	-	175	2,510	2,260
Interest	-	-	10	159	293
Lease payable	19	457	525	495	-
Subscription payables	341	2,196	1,920	-	-
Total expenditures	325,841	286,449	255,304	233,013	253,307
Excess (deficiency) of revenue over (under) expenditures	38,925	34,337	26,817	25,998	2,496
Other financing sources (uses)					
Transfers in	8,529	2,358	1,103	1,266	6,854
Transfers out	(9,660)	(10,877)	(13,594)	(7,165)	(12,432)
Other revenues	-	1	-	2	2
Subscriptions issued	413	-	-	-	-
Total other financing sources (uses)	(718)	(8,518)	(12,491)	(5,897)	(5,576)
Net change in fund balances	$ 38,207	$ 25,819	$ 14,326	$ 20,101	$ (3,080)
Debt service as a percentage of non-capital expenditures	0.8 %	1.0 %	1.1 %	1.4 %	1.1 %

(Continued)

SOURCE: City Financial Services Department

City of Burbank

Table 4 - Changes in Fund Balances of Governmental Funds
Last Ten Fiscal Years (modified accrual basis)
(in thousands)
(Unaudited)

	Fiscal year ended June 30,				
	2020	**2019**	**2018**	**2017**	**2016**
Revenues					
Sales tax	$ 61,326	$ 43,747	$ 34,605	$ 35,197	$ 34,228
Property tax	55,042	54,980	52,848	48,924	47,113
Utility users tax	16,761	17,520	18,702	19,185	19,384
Other taxes					
Other taxes	11,915	10,324	14,013	27,370	-
Hotel occupancy tax	-	-	-	-	-
Franchise tax	-	-	-	-	-
Other taxes	5,382	16,019	11,915	10,324	14,013
Total taxes	138,511	132,266	118,070	113,630	114,738
Licenses & permits	7,284	6,543	5,907	5,928	4,929
Fines, forfeitures and penalties	1,896	2,286	2,529	2,406	2,380
Use of money or property	9,988	9,533	6,303	4,303	7,188
Intergovernmental	36,484	36,201	38,025	29,001	29,639
Charges for services	48,652	41,804	37,522	38,166	31,940
Total revenues	242,815	228,633	208,356	193,434	190,814
Expenditures					
General government	22,643	12,605	16,308	18,776	12,900
Public safety	98,014	92,470	92,699	91,108	84,953
Environmental	69,966	62,726	58,357	59,847	52,196
Culture and recreation	30,109	27,752	24,875	24,190	24,567
Capital outlay	16,305	13,240	18,368	10,592	14,899
Debt service:					
Principal	2,035	1,825	45,960	3,920	3,670
Interest	(414)	522	740	2,779	2,959
Lease payable	-	-	-	-	-
Subscription payables	-	-	-	-	-
Total expenditures	239,486	211,140	257,307	211,212	196,144
Excess (deficiency) of revenue over (under) expenditures	3,329	17,493	(48,951)	(17,778)	(5,330)
Other financing sources (uses)					
Transfers in	2,699	5,611	17,193	16,505	15,896
Transfers out	(6,017)	(5,658)	(5,894)	(6,064)	(4,793)
Other revenues	4	7	22	24	152
Subscriptions issued	-	-	-	-	-
Total other financing sources (uses)	(3,314)	(40)	11,321	10,465	11,255
Net change in fund balances	$ 15	$ 17,453	$ (37,630)	$ (7,313)	$ 5,925
Debt service as a percentage of non-capital expenditures	1.1 %	1.2 %	19.5 %	3.3 %	3.7 %

SOURCE: City Financial Services Department

City of Burbank

Table 5 - Electricity Sold by Type of Customer
Last Ten Fiscal Years
(in thousands)
(Unaudited)

Fiscal Year	Residential	Commercial	Large Commercial	Wholesale	Other
2024-25	59,217	52,872	69,047	22,452	16,079
2023-24	49,794	48,736	67,060	23,197	6,961
2022-23	48,931	46,242	66,082	40,324	8,466
2021-22	43,974	42,876	60,875	21,486	6,598
2020-21	45,553	39,436	58,345	42,088	6,512
2019-20	43,495	42,238	66,381	15,442	5,910
2018-19	43,287	44,485	69,916	21,784	4,696
2017-18	45,387	48,837	74,360	21,252	7,866
2016-17	44,978	49,961	72,470	23,512	8,554
2015-16	45,021	49,301	71,761	27,150	8,931

Effective July 1, 2018, instead of passing through the Electric Fund, the in-lieu transfer is accounted for directly in the General Fund.

Source: Burbank Water and Power

City of Burbank

Table 6 - Electricity Rates
Last Ten Fiscal Years
(Unaudited)

Fiscal Year	Residential	Commercial	Large Commercial
2024-25	0.21499	0.19829	0.16534
2023-24	0.19250	0.18510	0.16019
2022-23	0.17120	0.17326	0.15052
2021-22	0.16005	0.16208	0.14082
2020-21	0.15865	0.16020	0.13963
2019-20	0.15834	0.16071	0.13933
2018-19	0.15810	0.15890	0.13660
2017-18	0.16570	0.16760	0.14480
2016-17	0.16510	0.16490	0.14550
2015-16	0.16160	0.16080	0.14310

Effective July 1, 2018, instead of passing through the Electric Fund, the in-lieu transfer is accounted for directly in the General Fund.

Source: Burbank Water and Power

City of Burbank

Table 7 - Water Meter Sold by Type of Customer
Last Ten Fiscal Years
(in thousands)
(Unaudited)

Fiscal Year	Residential	Commercial	Other	Recycled
2024-25	22,189	3,187	1,189	262
2023-24	21,955	3,189	1,177	276
2022-23	22,211	3,206	1,192	262
2021-22	22,216	3,211	1,195	256
2020-21	22,188	3,212	1,184	250
2019-20	22,161	3,205	1,171	240
2018-19	22,173	3,235	1,160	236
2017-18	22,216	3,213	1,145	234
2016-17	22,262	3,248	1,138	228
2015-16	22,223	3,246	1,134	217

City of Burbank

Table 8 - Water Rates
Last Ten Fiscal Years
(Unaudited)

Fiscal Year	Residential	Commercial	Weighted Average Water Rate Potable
2024-25	0.58384	0.54093	0.57462
2023-24	0.54630	0.51156	0.53851
2022-23	0.50394	0.48542	0.49977
2021-22	0.43314	0.42472	0.43145
2020-21	0.41788	0.42876	0.41976
2019-20	0.42141	0.41695	0.42046
2018-19	0.40424	0.38694	0.40030
2017-18	0.38201	0.36553	0.37830
2016-17	0.37511	0.35567	0.37055
2015-16	0.37119	0.32900	0.36056

City of Burbank

Table 9 - Ratios of Outstanding Debt by Type
Last Ten Fiscal Years
(in thousands)
(Unaudited)

	Fiscal year ended June 30,									
	2025	**2024**	**2023**	**2022**	**2021**	**2020**	**2019**	**2018**	**2017**	**2016**
Governmental activities:										
Lease payables	$ 1,004	$ 457	$ 525	$ 495	$ -	$ -	$ -	$ -	$ -	$ -
Subscription payables	1,930	2,197	1,920	-	-	-	-	-	-	-
Pension obligation bonds	-	-	-	175	2,685	4,945	6,980	8,805	10,440	11,895
Revenue bonds	-	-	-	-	-	-	-	-	44,325	46,790
Total governmental activities	2,934	2,654	2,445	670	2,685	4,945	6,980	8,805	54,765	58,685
Business-type activities:										
Lease payables:	459	516	1,138	1,372	-	-	-	-	-	-
Subscription payables:	826	1,647	1,283	-	-	-	-	-	-	-
Revenue bonds	233,346	235,947	241,700	113,390	87,549	90,475	110,517	117,833	124,988	131,993
Loans	-	-	-	-	5,530	5,973	6,404	6,825	7,234	7,634
Total business-type activities	234,631	238,110	244,121	114,762	93,079	96,448	116,921	124,658	132,222	139,627
Total primary government	$ 237,565	$ 240,764	$ 246,566	$ 115,432	$ 95,764	$ 101,393	$ 123,901	$ 133,463	$ 186,987	$ 198,312
Percentage of personal income (1)	2.97 %	2.89 %	3.15 %	1.54 %	1.38 %	1.58 %	2.00 %	2.24 %	3.33 %	3.82 %
Per capita (2)	2.24	2.28	2.36	1.10	0.92	0.95	1.15	1.25	1.78	1.89

(1) This ratio is calculated using personal income for two prior calendar years.

(2) This ratio is calculated using population for the prior calendar year.

SOURCE: City Financial Services Department

City of Burbank

Table 10 - Ratios of General Bonded Debt Outstanding
Last Ten Fiscal Years
(in thousands)
(Unaudited)

	Outstanding General Bonded Debt				
Fiscal Year	**Revenue Bonds**	**Pension Obligation Bonds**	**Total General Debt**	**Pct. of Assessed Value (1)**	**Per Capita (2)**
2024-25	-	-	-	-%	-
2021-22	-	175	175	-%	-
2020-21	-	2,685	2,685	0.01%	0.03
2019-20	-	4,945	4,945	0.02%	0.05
2018-19	-	6,980	6,980	0.04%	0.07
2017-18	-	8,805	8,805	0.04%	0.08
2016-17	44,325	10,440	54,765	0.26%	0.52
2015-16	46,790	11,895	58,685	0.28%	0.56

(1) Assessed value has been used as the actual value of taxable property is not readily available in the State of California.
(2) This ratio is calculated using the prior year's population.

SOURCE: City Financial Services Department

City of Burbank

Table 11 - Schedule of Direct and Overlapping Debt
June 30, 2025
(in thousands)
(Unaudited)

City assessed valuation	$ 23,516,332
Redevelopment agency incremental valuation	9,875,921
Total assessed valuation	$ 33,392,253

	Percentage Applicable (1)	Outstanding Debt 24/25	Estimated Share of Overlapping Debt
Los Angeles County	1.589 %	3,036,637	48,252
Burbank Unified School District	100.000 %	190,941	190,941
Los Angeles Community College District	2.810 %	4,919,505	138,238
Total overlapping debt		8,147,083	377,431
City direct debt:			
Pension obligation bonds		-	
Lease payables		1,004	
Subscription payables		1,930	
Total city direct debt			2,934
Total direct and overlapping debt			$ 380,365

Note: (1) For debt repaid with property taxes, the percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of another governmental unit's taxable assessed value that is within City boundaries and dividing it by each unit's total taxable assessed value.

Sources: City Financial Services Department
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City of Burbank

Table 12 - Legal Debt Margin Information
Last Ten Fiscal Years
(in thousands)
(Unaudited)

Fiscal Year	Debt Limit	Total Net Debt	Legal Debt Margin	Pct(1)
2024-25	5,008,838	22,330	4,986,508	0.45%
2023-24	4,775,739	23,635	4,752,104	0.49%
2022-23	5,516,201	29,680	5,486,521	0.54%
2021-22	4,012,823	35,405	3,977,418	0.88%
2020-21	3,935,284	40,390	3,894,894	1.03%
2019-20	3,750,928	47,535	3,703,393	1.27%
2018-19	3,592,248	54,385	3,537,863	1.51%
2017-18	3,463,247	54,050	3,409,197	1.56%
2016-17	3,218,528	66,525	3,152,003	2.07%
2015-16	3,111,620	72,949	3,038,671	2.34%

Note: (1) Full title: Total net debt applicable to the limit as a percentage of the debt limit

Net assessed value		$ 33,392,253
Debt limit - 15% of assessed value		5,008,838
Amount of debt applicable to debt limit:		
Successor agency - tax allocation bonds(1)	22,330	
Total	22,330	
Less:		
Reserves in debt service funds available for payment of principal:		
Successor Agency	-	
Total	-	
Total amount of debt applicable to debt limit		22,330
Legal debt margin		$ 4,986,508

(1) Reflected in the Fiduciary Trust Fund statements

SOURCE: City Financial Services Department

City of Burbank

Table 13 - Pledged Revenue Coverage
Last Ten Fiscal Years
(in thousands)
(Unaudited)

	Fiscal year ended June 30,				
	2025	**2024**	**2023**	**2022**	**2021**
Electric Utility Fund					
Gross revenues (1)	$ 241,234	$ 213,096	$ 218,908	$ 183,439	$ 203,907
Operations & maintenance expenses (2)	210,604	182,572	211,879	167,942	178,196
Net revenues	30,630	30,524	7,029	15,497	25,711
Debt service requirement (3)	10,046	11,505	4,578	3,295	7,049
Times coverage	3.05	2.65	1.54	4.70	3.65
Water Utility Fund					
Gross revenues	44,536	39,985	35,215	34,297	34,677
Operations & maintenance expenses	35,819	32,807	29,337	27,998	28,471
Net revenues	8,717	7,178	5,878	6,299	6,206
Debt service requirement	3,373	3,998	3,997	2,995	2,592
Times coverage	2.58	1.80	1.47	2.10	2.39
Refuse Collection and Disposal Fund					
Gross revenues	27,192	24,111	21,356	17,893	18,011
Operations & maintenance expenses	22,335	20,945	20,222	16,840	16,058
Net revenues	4,857	3,166	1,134	1,053	1,953
Debt service requirement	-	-	-	-	753
Times coverage	-	-	-	-	2.59
Water Reclamation and Sewer Fund					
Gross revenues	23,767	22,798	18,823	16,848	17,620
Operations & maintenance expenses	15,765	15,788	11,854	11,148	14,321
Net revenues	8,002	7,010	6,969	5,700	3,299
Debt service requirement	129	1,226	1,220	1,221	1,225
Times coverage	62.03	5.72	5.71	4.67	2.69

(Continued) ***(Continued)***

Notes:

(1) Gross revenues include total operating revenues, interest income, intergovernmental revenues, rental income, and other income.

(2) Total operating expenses exclude depreciated cost.

(3) Debt service represents cash requirements during the year.

SOURCE: City Financial Services Department

City of Burbank

Table 13 - Pledged Revenue Coverage
Last Ten Fiscal Years
(in thousands)
(Unaudited)

	Fiscal year ended June 30,				
	2020	**2019**	**2018**	**2017**	**2016**
Electric Utility Fund					
Gross revenues (1)	$ 185,688	$ 198,589	$ 206,505	$ 207,257	$ 211,450
Operations & maintenance expenses (2)	167,957	171,205	159,938	161,947	168,081
Net revenues	17,731	27,384	46,567	45,310	43,369
Debt service requirement (3)	7,465	7,468	7,468	7,465	7,469
Times coverage	2.38	3.67	6.24	6.07	5.81
Water Utility Fund					
Gross revenues	34,386	32,368	34,664	31,115	27,542
Operations & maintenance expenses	29,627	26,594	28,842	28,969	22,918
Net revenues	4,759	5,774	5,822	2,146	4,624
Debt service requirement	2,593	2,596	2,596	2,593	2,593
Times coverage	1.84	2.22	2.24	0.83	1.78
Refuse Collection and Disposal Fund					
Gross revenues	19,439	19,532	17,597	18,143	17,870
Operations & maintenance expenses	14,029	15,665	14,724	14,675	13,782
Net revenues	5,410	3,867	2,873	3,468	4,088
Debt service requirement	749	748	748	752	759
Times coverage	7.22	5.17	3.84	4.61	5.39
Water Reclamation and Sewer Fund					
Gross revenues	20,379	19,710	17,679	17,358	18,352
Operations & maintenance expenses	14,079	14,599	10,794	13,925	10,466
Net revenues	6,300	5,111	6,885	3,433	7,886
Debt service requirement	1,216	1,217	1,217	1,222	1,222
Times coverage	5.18	4.20	5.66	2.81	6.45

SOURCE: City Financial Services Department

City of Burbank

Table 13 - Pledged Revenue Coverage
Last Ten Fiscal Years
(in thousands)
(Unaudited)

	Fiscal year ended June 30,				
	2025	**2024**	**2023**	**2022**	**2021**
Tax allocation bonds					
Tax increment	$ 2,257	$ 2,436	$ 7,314	$ 8,838	$ 17,824
Debt service:					
Principal	1,305	6,045	5,725	4,985	7,145
Interest	849	1,033	1,327	1,595	1,887
Times coverage	1.05	0.34	1.04	1.34	1.97

	Fiscal year ended June 30,				
	2020	**2019**	**2018**	**2017**	**2016**
Tax allocation bonds					
Tax increment	$ 17,549	$ 17,431	$ 18,746	$ 13,239	$ 19,500
Debt service:					
Principal	6,850	6,525	6,655	6,425	6,805
Interest	2,203	3,583	3,583	3,853	4,081
Times coverage	1.94	1.72	1.83	1.29	1.79

SOURCE: City Financial Services Department

City of Burbank

Table 14 - Demographic and Economic Statistics
Last Ten Fiscal Years
(Unaudited)

Fiscal Year	Population (1)	Personal Income (2)	Per Capita Personal Income (3)	Unemployment Rate (4)
2024-25	106,146	8,763,054	82,557	7.4%
2023-24	105,603	8,268,926	78,302	7.0%
2022-23	104,535	7,750,433	74,142	7.4%
2021-22	104,966	7,409,130	70,586	5.4%
2020-21	103,969	6,933,069	66,684	10.8%
2019-20	106,801	6,417,352	60,087	22.6%
2018-19	107,691	6,189,610	58,419	5.7%
2017-18	107,149	5,960,056	55,624	5.2%
2016-17	105,033	5,621,471	53,521	3.8%
2015-16	105,110	5,192,434	49,400	4.3%

Note:

(1) State of California Department of Finance

(2) (3) X (1); in thousands

(3) Bureau Economic Analysis, Department of Commerce. Los Angeles County: CA1-3 per capital personal income (Metropolitan divisions). The BEA's report does not have personal income and per capita personal income available for 2025, so an average of the last five years was used.

(4) State of California Economic Development Department

City of Burbank

Table 15 - Principal Employers
Current Year and Nine Years Ago
(Unaudited)

	2025		2016	
	Number of Employees	**%**	**Number of Employees**	**%**
Warner Bros. Discovery	8,230	5.0%	5,000	7.6%
The Walt Disney Company	6,284	3.8%	3,900	5.9%
Hollywood Burbank Airport	3,106	1.9%	2,200	3.4%
Providence St. Joseph Medical Center	2,542	1.5%	2,850	4.3%
Burbank Unified School District	2,300	1.4%	1,800	2.7%
City of Burbank	1,564	0.9%	1,600	2.4%
Cast & Crew	655	0.4%	-	-%
Nickelodeon	634	0.4%	602	0.9%
Entertainment Partners	579	0.4%	-	-%
Walmart	540	0.3%	-	-%
Other employers	138,566	84.0%	47,650	72.6%
(1)	165,000	100%	65,602	100%

(1) The total employees figure includes all employees in agencies which are required to report their employee counts to the City. Non-profit agencies are not required to report this information.

Source: City of Burbank Economic Development Department

City of Burbank

Table 16 - Full-Time and Part-Time City Employees by Function
Last Ten Fiscal Years
(Unaudited)

	Fiscal year ended June 30,				
	2025	**2024**	**2023**	**2022**	**2021**
General government	197	193	191	233	229
Police	266	266	263	274	271
Fire	144	144	137	136	136
Public works	124	125	107	88	90
Community development	112	110	93	64	58
Parks and recreation	195	194	185	167	168
Library	67	67	65	64	64
Water reclamation and sewer	15	15	13	12	12
Electric utility	73	300	293	287	286
Water utility	319	54	54	53	53
Refuse collection & disposal	52	68	63	63	63
	1,564	1,536	1,464	1,441	1,430

	Fiscal year ended June 30,				
	2020	**2019**	**2018**	**2017**	**2016**
General government	229	186	158	220	165
Police	274	269	269	271	271
Fire	136	136	136	136	136
Public works	88	88	88	111	111
Community development	60	51	51	51	51
Parks and recreation	168	167	166	165	231
Library	64	65	65	65	65
Water reclamation and sewer	12	12	12	11	11
Electric utility	286	286	286	286	286
Water utility	53	53	53	51	53
Refuse collection & disposal	63	62	62	55	56
	1,433	1,375	1,346	1,422	1,436

SOURCE: City Financial Services Department

City of Burbank

Table 17 - Operating Indicators by Function, concluded
Last Ten Fiscal Years
(Unaudited)

	Fiscal year ended June 30,				
	2025	**2024**	**2023**	**2022**	**2021**
Police:					
Arrests	4,016	4,170	4,019	3,832	-
Reports taken	8,635	10,209	10,392	11,596	-
Service calls	37,119	43,211	41,351	41,338	-
Animals entering shelter	1,494	1,544	1,357	1,115	-
Moving violations issued	4,209	7,622	9,690	8,425	-
Fire:					
Safety employees	125	124	120	120	120
Fire incidents	1,274	1,140	1,430	1,274	1,193
Medical incidents	11,203	10,704	10,369	9,490	8,467
Community development:					
Building permits	5,210	4,597	4,481	4,200	3,967
Burbank bus ridership	221,926	211,543	171,507	161,971	139,823
Business licenses	450	645	865	900	854
Business tax registrations	11,500	11,467	11,750	11,500	11,840
Parks and recreation:					
Number of street trees	30,805	30,780	30,749	30,749	-
Sports participants	14,417	13,854	11,781	17,799	-
Afterschool and daycamp participants	4,679	4,631	4,498	3,317	-
Special interest participants	10,137	10,323	7,768	5,814	-
Volunteer hours served	57,350	42,790	41,161	-	-
Library:					
Number of books	246,074	252,608	266,430	293,487	312,031
Number of audiovisual recordings	58,944	59,878	64,413	64,933	67,003
Water reclamation & sewer:					
Customer accounts	46,661	46,377	46,504	46,377	46,233
Electric utility:					
Number of meters	56,235	55,422	54,922	54,445	54,172
Generating capacity (KW)	225,000	225,000	225,000	225,000	225,000
Peak demand (KW)	309,000	322,000	290,400	322,000	292,000
Water utility:					
Number of meters	27,158	27,139	27,106	27,082	27,065
Average daily gallons used	13,740	11,560	11,530	13,520	14,080
Refuse collection & disposal:					
Customer accounts	49,267	49,154	48,913	48,680	48,485
Golf course:					
Rounds of full golf	62,324	64,094	60,232	70,199	-
Rounds of 3 par golf	8,586	10,721	8,617	7,381	-

(Continued)

City of Burbank

Table 17 - Operating Indicators by Function, concluded
Last Ten Fiscal Years
(Unaudited)

	Fiscal year ended June 30,				
	2020	**2019**	**2018**	**2017**	**2016**
Police:					
Arrests	3,659	4,785	4,699	4,964	5,155
Reports taken	10,662	10,808	11,830	14,976	13,016
Service calls	42,026	45,816	50,587	48,923	47,432
Animals entering shelter	1,188	1,496	1,796	1,944	2,013
Moving violations issued	8,059	8,025	11,665	12,672	12,019
Fire:					
Safety employees	120	120	120	120	135
Fire incidents	1,330	1,961	1,409	1,348	1,331
Medical incidents	8,690	8,622	9,127	9,004	8,759
Community development:					
Building permits	4,250	3,961	4,245	4,097	4,372
Burbank bus ridership	248,267	278,272	280,363	300,118	330,103
Business licenses	978	915	940	960	965
Business tax registrations	12,260	12,455	12,567	12,639	12,903
Parks and recreation:					
Number of street trees	27,875	27,875	28,051	28,375	28,532
Sports participants	10,389	19,875	14,830	15,599	15,709
Afterschool and daycamp participants	766	1,200	1,787	1,488	4,935
Special interest participants	7,881	11,495	10,966	11,421	11,000
Volunteer hours served	59,979	109,206	109,206	128,881	138,407
Library:					
Number of books	322,177	348,223	403,172	423,707	438,872
Number of audiovisual recordings	69,287	70,871	69,397	75,301	88,869
Water reclamation & sewer:					
Customer accounts	45,869	47,766	47,620	47,506	47,529
Electric utility:					
Number of meters	53,884	55,885	55,902	55,885	53,153
Generating capacity (KW)	225,000	225,000	225,000	225,000	225,000
Peak demand (KW)	283,000	322,000	322,000	279,467	309,000
Water utility:					
Number of meters	27,012	27,923	27,811	27,670	26,820
Average daily gallons used	13,650	13,560	14,180	13,023	12,095
Refuse collection & disposal:					
Customer accounts	47,871	53,307	52,073	51,475	50,728
Golf course:					
Rounds of full golf	46,617	45,710	44,983	54,000	51,200
Rounds of 3 par golf	3,949	3,281	3,747	6,000	7,852

City of Burbank

Table 18 - Capital Asset Statistics
Last Ten Fiscal Years
(Unaudited)

	Fiscal year ended June 30,				
	2025	**2024**	**2023**	**2022**	**2021**
Police:					
Stations	1	1	1	1	1
Fire:					
Stations	6	6	6	6	6
Public works:					
Miles of streets	280	280	280	230	228
Miles of alleys	50	50	50	50	49
Miles of sidewalks	369	369	369	368	368
Street lights	9,867	9,690	9,690	9,568	9,568
Miles of storm drains	63	63	63	63	63
Signalized intersections	201	197	197	198	196
Parks and recreation:					
Number of parks	27	27	32	32	27
Swimming pools	2	2	2	2	2
Tennis courts	22	22	22	22	21
Ballfields	15	15	15	15	15
Community gymnasiums	3	3	3	3	3
Library:					
Main and branch libraries	3	3	3	3	3
Water reclamation & sewer:					
Miles of sewers	230	230	230	230	230
Electric utility:					
Transmission & distribution lines (miles)	412	424	415	424	424
Water utility:					
Miles of water mains	278	280	276	310	280

(Continued)

City of Burbank

Table 18 - Capital Asset Statistics
Last Ten Fiscal Years
(Unaudited)

	Fiscal year ended June 30,				
	2020	**2019**	**2018**	**2017**	**2016**
Police:					
Stations	1	1	1	1	1
Fire:					
Stations	6	6	6	6	6
Public works:					
Miles of streets	228	228	228	228	228
Miles of alleys	49	49	49	49	49
Miles of sidewalks	368	368	368	368	368
Street lights	9,568	9,568	9,568	9,551	9,335
Miles of storm drains	63	63	63	63	63
Signalized intersections	196	196	196	196	196
Parks and recreation:					
Number of parks	27	32	32	32	28
Swimming pools	2	2	2	2	2
Tennis courts	21	21	23	21	21
Ballfields	15	15	15	15	13
Community gymnasiums	3	3	3	3	3
Library:					
Main and branch libraries	3	3	3	3	3
Water reclamation & sewer:					
Miles of sewers	230	230	230	225	225
Electric utility:					
Transmission & distribution lines (miles)	421	421	412	407	421
Water utility:					
Miles of water mains	280	280	280	280	280

City of Burbank

Table 19 - Schedule of Credits
June 30, 2025
(Unaudited)

Jennifer Becker Financial Services Director	General Overview Management's Discussion & Analysis Letter of Transmittal
Leana Mkrtchyan Assistant Financial Services Director	General Overview Management's Discussion & Analysis Letter of Transmittal
Heidi Okimoto Accounting and Audit Manager	ACFR and Audit Coordination Management's Discussion & Analysis Financial Statements Notes to Financial Statements
Angela O'Connor Principal Accountant	General Fund Successor Agency - Private Purpose Trust Fund Management's Discussion & Analysis Financial Statements Notes to Financial Statements
Eva Felipe Senior Accountant	Enterprise Funds Special Revenue Funds Notes to Financial Statements
Monina Marin Senior Accountant	Enterprise Funds Special Revenue Funds Management's Discussion & Analysis Notes to Financial Statements
Emer Shum Senior Accountant	Internal Service Funds Special Revenue Funds GASB Implementations Grant Activity Report for Single Audit Notes to Financial Statements
Marysol Corea Accountant	Capital Assets Accounting Internal Service Funds Notes to Financial Statements
Aylin Vartani Accountant	Projects Accounting

City of Burbank

Table 19 - Schedule of Credits
June 30, 2025
(Unaudited)

Eldon Tsan Accountant	Housing Funds Cash Reconciliations Statistical Section
Steven Villagran Administrative Analyst I	Parking Authority Funds Special Revenue Funds Management's Discussion and Analysis Notes to Financial Statements

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STAFF REPORT

CITY MANAGER'S OFFICE

DATE: January 13, 2026

TO: Justin Hess, City Manager

FROM: Courtney Padgett, Assistant City Manager
BY: Kylene Pecor, Community Assistance Coordinator

SUBJECT: Approval of the Proposed City Council Meeting Schedule for March 2026 through February 2027

RECOMMENDATION

Approve the proposed City Council Meeting Schedule for March 2026 through February 2027.

BACKGROUND

Article 4, § 400 of the City's Charter states that City Council shall hold at least two meetings per month, and, per Resolution 27,515, the City Manager shall determine the City Council's annual meeting schedule. With the adoption of Ordinance 19-3,913 on March 26, 2019, the annual Council Reorganization was changed from May to December. To align approval of the City Council Meeting Schedule (schedule) with Council Reorganization, the schedule will be presented at the beginning of each calendar year for Council approval.

DISCUSSION

The schedule, if approved by the Council, will structure future Council meeting schedules to include at least two regular meetings every month. Staff is seeking approval of the schedule for March 2026 through February 2027 (Attachment 1).

Approval of the attached schedule allows Council, the public, and staff to adequately plan and schedule agenda items for future meeting dates. The schedule meets, or exceeds, the required two meetings per month as prescribed by the City Charter. Consistent with past practice, dark meetings have been scheduled around observed holidays and

scheduled City events, such as National Night Out. In addition, the proposed calendar has been adjusted to account for the City's potential hosting of an official FIFA World Cup Fan Zone event in July of 2026. The dates proposed for the City Council calendar from March 2026 through February 2027 are subject to change based on extenuating circumstances. These circumstances could include, but are not limited to, special meetings, community meetings, or additional study sessions. City Council and the public will be informed prior to any changes.

The schedule is laid out in calendar and list form (Attachment 1) for ease of use by those attending Council meetings. Once approved, all meeting dates will be updated on the calendar on the City website.

ENVIRONMENTAL REVIEW

This activity has no potential for resulting in either a direct physical change in the environment, or a reasonably foreseeable indirect physical change in the environment, and as such, is not a "project" subject to the requirements of the California Environmental Quality Act (CEQA) 14 Cal. Code Regs § 15378.

FISCAL IMPACT

There is no fiscal impact associated with this report and recommendation.

CONCLUSION

After review and approval from all city departments, staff recommends that the City Council approve the schedule for the twelve-month period of March 2026 through February 2027 as presented (Attachment 1).

ATTACHMENT

Attachment 1 – City Council Meeting Schedule: March 2026 – February 2027

City Council Meeting Schedule
March 2026 - February 2027

March 2026						
Su	Mo	Tu	We	Th	Fr	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

April 2026						
Su	Mo	Tu	We	Th	Fr	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

May 2026						
Su	Mo	Tu	We	Th	Fr	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

June 2026						
Su	Mo	Tu	We	Th	Fr	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

July 2026						
Su	Mo	Tu	We	Th	Fr	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

August 2026						
Su	Mo	Tu	We	Th	Fr	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

September 2026						
Su	Mo	Tu	We	Th	Fr	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

October 2026						
Su	Mo	Tu	We	Th	Fr	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

November 2026						
Su	Mo	Tu	We	Th	Fr	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

December 2026						
Su	Mo	Tu	We	Th	Fr	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

January 2027						
Su	Mo	Tu	We	Th	Fr	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

February 2027						
Su	Mo	Tu	We	Th	Fr	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28						

Yellow: Regular Council Meeting
Green: National Night Out
Purple: Council Reorganization
Orange: Election Day
Blue: Boards, Commissions, and Committees Recognition
Red: Observed City Holiday
Gray: No Meeting

City Council Meeting Schedule
March 2026 - February 2027

March 2026	
March 3	No Meeting
March 10	Regular Meeting
March 17	No Meeting (BUSD Spring Recess)
March 24	Regular Meeting
March 31	Dolores Huerta Day - Holiday

April 2026	
April 7	Regular Meeting
April 14	No Meeting
April 21	Regular Meeting
April 28	No Meeting

May 2026	
May 5	Regular Meeting (Dedicated Budget Meeting)
May 12	No Meeting
May 19	Regular Meeting (Budget Continuation)
May 25	Memorial Day Holiday
May 26	No Meeting (follows Memorial Day)

June 2026	
June 2	Regular Meeting (Public Hearing - Budget Adoption)
June 9	No Meeting
June 16	Regular Meeting
June 19	Juneteenth Holiday
June 23	No Meeting
June 30	Regular Meeting

July 2026	
July 3	City Observed Independence Day Holiday
July 4	Independence Day Holiday
July 7	No Meeting
July 14	No Meeting
July 21	Regular Meeting
July 28	Regular Meeting

August 2026	
August 4	No Meeting (National Night Out)
August 11	Regular Meeting
August 18	No Meeting
August 25	Regular Meeting

September 2026	
Sept 1	No Meeting
Sept 7	Labor Day Holiday
Sept 8	No Meeting (follows Labor Day Holiday)
Sept 15	Regular Meeting
Sept 22	No Meeting (Cal Cities Conference Sept 23-25)
Sept 29	Regular Meeting

October 2026	
Oct 6	No Meeting
Oct 13	Regular Meeting
Oct 20	Boards, Commissions, and Committees Recognition
Oct 27	Regular Meeting

November 2026	
Nov 3	No Meeting (Election Day)
Nov 10	Regular Meeting
Nov 11	Veterans Day Holiday
Nov 17	No Meeting
Nov 24	Regular Meeting
Nov 26	Thanksgiving Day
Nov 27	Day After Thanksgiving Day

December 2026	
Dec 1	No Meeting
Dec 8	Regular Meeting
Dec 14	City Council Reorganization
Dec 15	Regular Meeting
Dec 22	No Meeting
Dec 25	Christmas Day
Dec 29	No Meeting

January 2027	
Jan 1	New Year's Day
Jan 5	No Meeting
Jan 12	Regular Meeting
Jan 18	Martin Luther King, Jr. Day
Jan 19	No Meeting (follows MLK Jr. Day)
Jan 26	Regular Meeting

February 2027	
Feb 2	No Meeting
Feb 9	Regular Meeting
Feb 15	President's Day
Feb 16	No Meeting (follows President's Day)
Feb 23	Regular Meeting

STAFF REPORT

CITY MANAGER'S OFFICE

DATE: January 13, 2026

TO: Justin Hess, City Manager

FROM: Courtney Padgett, Assistant City Manager
BY: Cathryn LaBrado, Assistant to the City Manager

SUBJECT: Appointment of City Council Members to Committee and Liaison Roles for the 2026 Calendar Year

RECOMMENDATION

Appoint members of the City Council to Committee and Liaison roles for the 2026 calendar year.

BACKGROUND

On an annual basis, following City Council's reorganization, the Council engages in a discussion resulting in the appointment of Council members to serve as committee members and liaisons to various boards, commissions, committees, and task forces. This process ensures consistency in Council appointments, affords Council members the opportunity to represent the City's interests, and creates an avenue for orderly reporting of activities of these various entities to City Council and the general public.

DISCUSSION

City Council approved the 2025 appointments to subcommittees and liaison roles at the January 14, 2025 City Council meeting. The current Committee and Liaison list is included (Attachment 1) and is intended to assist the City Council in selecting the 2026 appointments.

Certain committee and liaison appointments are pre-determined pursuant to the Burbank Municipal Code (BMC) or have traditionally been assigned to the Mayor and/or Vice Mayor. BMC Section 5-2-103(A) stipulates the Mayor shall be the chairman of the Disaster Council. It is also customary for the Mayor and Vice Mayor to serve on the Airport

Ad Hoc Committee. Additionally, the liaison to the League of California Cities (Cal Cities), Los Angeles Division, and League of California Cities, Annual Statewide Voting Delegate, has traditionally been the Mayor, with the Vice Mayor as the alternate. Should the Mayor and Vice Mayor not attend the General Assembly's Annual Business Meeting at the Cal Cities Conference in October, a present Council Member could step in as the voting delegate. If more than two Council Members are present, the voting delegate would be assigned based on seniority, then votes received.

Existing Appointments

American Public Power Association Policy Makers Council

At the October 29, 2024 City Council Meeting, Council Member Perez was selected as a nominee for consideration on the APPA PMC. She was selected by APPA to serve on the PMC in December 2024 and her three-year term will expire in December 2027.

Burbank-Glendale-Pasadena Regional Housing Trust

At the March 25, 2025 City Council Meeting, Council approved an amended Burbank-Glendale-Pasadena Regional Housing Trust Joint Exercise of Powers Agreement (JPA) and re-appointed then Mayor Perez to serve on the Board of Directors for a two-year term, expiring in 2027. Council Member Mullins was also re-appointed to serve as the alternate for the same two-year term.

Metro San Fernando Valley Service Council

The nominating authorities for two seats on the Metro San Fernando Valley Service Council (Service Council) are the Cities of Burbank, Glendale, and San Fernando and the seats generally rotate between the three cities. Former Mayor Jess A. Talamantes served on the Service Council from July 2015 through June 2024. The two seats are currently filled with representatives from the cities of San Fernando and Glendale. It is anticipated that the next vacant seat on the Service Council will be in July 2026.

Southern California Association of Governments – District 42 Representative

The District 42 Representative for the Southern California Association of Governments is generally filled by either the City of Burbank or the City of Glendale. Council Member Anthony served as the representative from 2022 – 2024 and Mayor Perez was appointed to a two-year term in May 2024, expiring in 2026.

Reporting on Council Liaison and Appointments to Committees

City Council will continue to have the opportunity to report on their respective Council committee assignments during Council meetings under the agenda item titled "Council Committee Assignment Report". This will give Council an opportunity to provide the public updates, a summary of the meeting, important information, and resources from the Committees.

To provide transparency to the public and assist City Council in its decision-making, a summary of the primary purpose of each board, commission, committee, and task force is provided as Attachment 2.

ENVIRONMENTAL REVIEW

This activity has no potential for resulting in either a direct physical change in the environment, or a reasonably foreseeable indirect physical change in the environment, and as such, is not a "project" subject to the requirements of the California Environmental Quality Act (CEQA) 14 Cal. Code Regs § 15378.

FISCAL IMPACT

There is no fiscal impact associated with this report.

CONCLUSION

City Staff recommends Council make the necessary liaison and committee appointments for the 2026 calendar year. For the Council's reference, Attachment 3 provides the "Liaison Definition of Role and Purpose Policy" that was adopted at the June 12, 2018 Council Meeting. Staff will provide an updated liaison list after Council's appointments.

ATTACHMENTS

Attachment 1 – Council and Agency Liaison to Committees and Coalitions List
Attachment 2 – Description of Committees and Coalitions
Attachment 3 – City Council Liaison Definition of Role and Purpose Policy

Council Liaisons and Appointments to Committees and Coalitions 2026

	BOARD/COMMISSION	STAFF SUPPORT	MEETING FREQUENCY	2025 COUNCIL LIAISON	2026 COUNCIL LIAISON
COUNCIL SUBCOMMITTEES					
1	Affordable Housing Advisory Committee	Patrick Prescott (CDD) Simone McFarland (CDD) CAO Support	As needed	N.Perez T.Takahashi	1. _____ 2. _____
2	Airport Ad Hoc Committee	Joe McDougall* (CAO) Justin Hess (CM) Patrick Prescott (CDD)	As needed	Mayor (N.Schultz) Vice Mayor (N.Perez)	Mayor (T.Takahashi) Vice Mayor (Z.Mullins)
3	Audit Committee	Jennifer Becker* (FS) Krystle Palmer (CTO) Justin Hess (CM) Courtney Padgett (CM) Joseph Lillio (BWP) CAO Support	Quarterly	Z.Mullins N.Perez	1. _____ 2. _____
4	Burbank Unified School District/City Council Committee	Justin Hess* (CM)	Quarterly or as needed	Mayor (N.Schultz) Vice Mayor (N.Perez)	Mayor (T.Takahashi) Vice Mayor (Z.Mullins)
5	Economic Development Subcommittee	Patrick Prescott* (CDD) Justin Hess (CM)	As needed	C.Rizzotti Z.Mullins	1. _____ 2. _____
6	Fiscal and Treasurer's Review Group	Krystle Palmer* (CTO) Jennifer Becker (FS) Justin Hess (CM) Joseph Lillio (BWP)	Semi-annually or as needed	K.Anthony Z.Mullins	1. _____ 2. _____
7	Public Information Office Advisory Committee	Courtney Padgett* (CM) Jonathan Jones (PIO)	Quarterly or as needed	Mayor (N.Perez) Vice Mayor (T.Takahashi)	1. _____ 2. _____

EXTERNAL COMMITTEE MEMBERS

8	American Public Power Association Policy Makers Council ***Appointed 12/2024 (three-year term)***	Jason Maruca* (BWP)	Monthly calls and twice per year Washington, D.C. meetings	N.Perez	N.Perez
9	Arroyo Verdugo Communities Subregion Joint Powers Authority	Patrick Prescott (CDD) David Kriske (CDD)	Six times per year - 1st Thursday of the month	Z.Mullins C.Rizzotti (Alt.)	1. _____ Atl. _____
10	Burbank Glendale Pasadena Regional Housing Trust Board of Directors ***Appointed 03/2025 (two-year term***)	Patrick Prescott* (CDD)	Annually or as needed	N.Perez Z.Mullins (Alt.)	
11	Disaster Council (Mayor designated by BMC)	Eric Baumgardner (FD)	Semi-annually or as needed	Mayor (N.Perez) Vice Mayor (T.Takahashi)	Mayor (T.Takahashi) Vice Mayor (Z.Mullins)
12	Domestic Violence Task Force	Courtney Padgett* (CM) CAO Support Cathryn LaBrado (CM) Captain Ruiz (BPD)	Bimonthly- 1st Wednesday of the month	K.Anthony Z.Mullins	1. _____ 2. _____
13	Cal Cities Annual Statewide Voting Delegate	Justin Hess* (CM) Courtney Padgett (CM) Cathryn LaBrado (CM)	Annually	Mayor (N.Perez) Vice Mayor (T.Takahashi) (Alt.) Council Members (Second Alt.)	Mayor (T.Takahashi) Vice Mayor (Z.Mullins) (Alt.) Council Members (Second Alt.)
14	Cal Cities (Los Angeles Division)	Justin Hess* (CM) Courtney Padgett (CM) Cathryn LaBrado (CM)	Monthly	Mayor (N.Perez) Vice Mayor (T.Takahashi)	Mayor (T.Takahashi) Vice Mayor (Z.Mullins)
15	San Fernando Valley Council of Governments (SFVCOG)	Patrick Prescott (CDD) David Kriske (CDD)	Quarterly	T.Takahashi N.Perez (Alt.)	1. _____ Atl. _____

16	San Fernando Valley Service Sector Governance Council (Metro) *Appointment ended 06/2024	David Kriske (CDD)	Monthly - 1st Wednesday		No Seat Currently Available
17	Southern California Association of Governments (SCAG) District 42 Representative *Burbank represents the District through 05/2026	Patrick Prescott (CDD) Fred Ramirez (CDD)	Monthly - 1st Thursday	N.Perez	
18	Southern California Association of Governments (SCAG) Annual General Assembly Voting Delegate	Patrick Prescott (CDD)	Annually	Mayor (N.Perez) Vice Mayor (T.Takahashi) (Alt.)	1. _____ Alt. _____
19	Valley Economic Alliance Board of Directors	Patrick Prescott* (CDD) Justin Hess (CM)	Monthly - 4th Thursday	N.Perez T.Takahashi	1. _____ 2. _____

CITY BOARDS/COMMISSIONS

20	Board of Library Trustees	Eric Lashley (LS)	Monthly - 2nd Wed.	N.Perez	1. _____
21	Burbank Cultural Arts Commission	Marisa Garcia (P&R) Erin Barrows (P&R) Kris Smith (P&R)	Monthly - 2nd Thurs.	T.Takahashi K.Anthony (Alt.)	1. _____ Atl. _____
22	Infrastructure Oversight Board (IOB)	Damian Skinner (PW)	Monthly - 4th Thurs.	Mayor (N.Perez) Vice Mayor (T.Takahashi)	Mayor (T.Takahashi) Vice Mayor (Z.Mullins)
23	Parks and Recreation Board	Marisa Garcia (P&R)	Monthly - 2nd Thurs.	K.Anthony C.Rizzotti (Alt.)	1. _____ Atl. _____
24	Planning Commission	Patrick Prescott (CDD) Fred Ramirez (CDD)	Bi-monthly 2nd and 4th Mon.	C.Rizzotti	1. _____
25	Police Commission	Chief Rafael Quintero (PD)	Monthly - 3rd Wed.	Z.Mullins C.Rizzotti (Alt.)	1. _____ Alt. _____

26	Senior Citizen Board	Marisa Garcia (P&R) Erin Barrows (P&R) Kris Smith (P&R)	Monthly - 4th Wed.	Z.Mullins K.Anthony (Alt.)	1. _____ Alt. _____
27	Sustainable Burbank Commission	Damian Skinner (PW) John Molinar (PW) Amber Duran (PW)	Monthly - 3rd Monday	N.Perez T.Takahashi	1. _____ 2. _____
28	Transportation Commission	Patrick Prescott (CDD) David Kriske (CDD)	Monthly - 4th Wed.	Z.Mullins C.Rizzotti (Alt.)	1. _____ Alt. _____
29	Youth Board	Marisa Garcia (P&R) Noah Altman (P&R) Diego Cevallos (P&R)	Monthly - 1st Wed.	N.Perez	1. _____

LIAISONS TO EXTERNAL COMMITTEES

30	Burbank Association of Realtors	Patrick Prescott (CDD) Simone McFarland (CDD) Fred Ramirez (CDD)	As Requested	Z.Mullins C.Rizzotti (Alt.)	1. _____ Alt. _____
31	Burbank Chamber of Commerce	Justin Hess* (CM) Courtney Padgett (CM)	Monthly - 3rd Thursday	Mayor (N.Perez)	Mayor (T.Takahashi)
32	Upper Los Angeles River & Tributaries Working Group	Marisa Garcia (P&R)	As Requested	N.Perez K.Anthony (Alt.)	1. _____ Atl. _____

City of Burbank
Committees and Coalitions
Descriptions and Liaison Roles

COUNCIL SUBCOMMITEES

Affordable Housing Advisory Committee: This subcommittee of the Council consists of two Council appointees and meets on an as needed basis to review and advise on affordable housing efforts and City-sponsored programs and activities for the homeless. The Community Development Director and Assistant Community Development Director of Housing serve as staff support to the subcommittee, as well as a member from the City Attorney's Office.

Airport Ad Hoc Committee: This subcommittee of the Council meets with a subcommittee of the Burbank-Glendale-Pasadena Airport Authority to report on issues of mutual concern. It is customary for the Mayor and Vice Mayor to serve on the Airport Ad Hoc Committee. The City Attorney, City Manager, and Community Development Director serve as staff support to the subcommittee, which meets on an as needed basis.

Audit Committee*: The primary purpose of the Audit Committee is to provide oversight of the financial reporting process, the audit process, the system of internal controls, and compliance with laws and regulations. The Audit Committee consists of two Council appointees and meets quarterly to review significant accounting and reporting issues and recent professional and regulatory pronouncements to understand the potential impact on financial statements. Support for this subcommittee includes the Financial Services Director, City Treasurer, City Manager, Assistant City Manager, and Chief Financial Officer of Burbank Water and Power, as well as a member from the City Attorney's Office.

Burbank Unified School District/City Council Committee: This subcommittee of the City Council meets with a subcommittee of the Burbank Unified School District (BUSD) Board of Education to report and review programs, resources, and issues of mutual concern. The committee is comprised of the BUSD Board President, Vice President, and Superintendent and Burbank Mayor, Vice Mayor, and City Manager. The Committee meets quarterly or as needed.

Economic Development Subcommittee: This subcommittee of the Council consists of two appointees and meets on an as needed basis to review economic development activities, programs, events, and campaigns and provide input on policies and projects that encourage job growth and development in Burbank. The subcommittee also receives updates on the City's two Business Improvement Districts, the Downtown Burbank Property & Business Improvement District and the Burbank Hospitality Association's Tourism Business Improvement District. Staff support for this subcommittee includes the City Manager and Community Development Director.

Fiscal & Treasurer's Review Group*: The purpose of the Fiscal & Treasurer's Review Group, per the City's Investment Policy, is to meet at least semi-annually to review the portfolio report that will be presented to City Council by the City Treasurer. The City Manager, Financial Services Director, and Chief Financial Officer of Burbank Water and Power are part of this group. Two Council appointees serve on this subcommittee.

Public Information Office Advisory Committee: This subcommittee of the Council provides recommendations to staff on how to promote and project a positive and favorable image of the City via branding campaigns and marketing techniques. The subcommittee consists of two Council appointees and meets on an as needed basis. Staff support includes the Assistant City Manager as well as the Public Information Officer.

EXTERNAL GOVERNMENTAL COMMITTEES

American Public Power Association Policy Makers Council: The American Public Power Association (APPA) is the voice of not-for-profit, community-owned utilities that power 2,000 towns and cities nationwide. They represent public power before the federal government to protect the interests of the more than 49 million customers that public power utilities serve, and the 96,000 people they employ. The Association advocates and advises on electricity policy, technology, trends, training, and operations. The Policy Makers Council (PMC) assists APPA in promoting federal legislation that is important to public power utilities and opposing harmful legislation. The PMC is comprised of locally elected and appointed officials from public power communities across the country. The Legislative Analyst in Burbank Water and Power serves as the staff support.

Arroyo Verdugo Communities Subregion Joint Powers Authority (JPA)*: The Arroyo Verdugo Communities Subregion provides a forum for discussion on regional issues of mutual interest amongst the cities of Burbank, Glendale, La Cañada Flintridge, Pasadena, South Pasadena, and the unincorporated communities of Montrose/La Crescenta. The JPA meets six times a year, once per scheduled month, to consider regional programs and initiatives related to transportation and to program Metro Measure M transportation funding allocated to the subregion. The Arroyo Verdugo Communities Subregion JPA is represented on the Metro Technical Advisory Committee, which makes transportation policy and funding recommendations to the Metro Board of Directors. Staff support for Council participation in this external committee includes the Community Development Director and Assistant Community Development Director of Transportation. Staff recommends Council appoint one member and an alternate to serve on the JPA.

Burbank Glendale Pasadena Regional Housing Trust Board of Directors*: The Burbank-Glendale-Pasadena Regional Housing Trust (BGPRHT) was formed as a result of SB 1177, authored by State Senator Anthony Portantino in 2022. The BGPRHT was created to fund housing to assist families with extremely low, very low, low, and moderate incomes and homeless individuals. The BGPRHT Board of Directors is comprised of one Council Member from Burbank, Pasadena, and Glendale. Staff support for this external committee is provided by the Community Development Director or representative. The group meets at least annually, but more often as needed.

Disaster Council*: The Disaster Council is responsible for the guidance of the City's disaster preparedness, response and recovery efforts. Per Burbank Municipal Code (BMC) Section 5-2-103, the Mayor serves as Chairman of the Disaster Council, which further consists of the City Manager, Assistant City Manager, and various City departments with response or recovery operations roles along with partner agency stakeholders such as the Burbank Hollywood Airport, Providence Saint Joseph Medical Center, Burbank Unified School District, and American Red Cross. The Emergency Management Coordinator serves as staff support for the Disaster Council, which meets semi-annually or as needed.

Domestic Violence Task Force*: This external committee meets on an as needed basis and is composed of different stakeholders in the Burbank community that focus on providing services to victims of domestic violence. The task force provides an opportunity to identify existing gaps in service and collaborate on programs, resources, and educational opportunities to spread awareness and provide support to victims of domestic violence. The task force consists of two Council appointees, as well as the Assistant City Manager, Assistant City Attorney, and Assistant to the City Manager.

Cal Cities (Annual Statewide Voting Delegate): The City is a member of Cal Cities, an association of California city officials who advocate for the common interests of local jurisdictions in California and seek to influence State and Federal policy decisions that impact municipal governments. Cal Cities hosts a three-day Annual Conference which consists of breakout sessions, discussion forums, and keynote speeches on current issues cities face. The 2025 Cal Cities Conference is scheduled for October 8-10, 2025 at the Long Beach Convention Center in Long Beach, California. An Annual Business Meeting takes place on the last day of the Conference during the General Assembly, where representatives from each member City vote on proposed conference resolutions. These resolutions serve as policy guidance for Cal Cities, and each City Council is encouraged to consider the proposed resolutions, determine a city position, and direct an appointed voting delegate to represent the City accordingly at the General Assembly. Traditionally, the Mayor has served in this capacity, with the Vice Mayor as an alternate. Should the Mayor and Vice Mayor not be in attendance, a present Council Member could step in as the voting delegate. If more than two Council Members are present, the appointment would be based, first, on seniority in City Council or, second, on votes received in the election.

Cal Cities (Los Angeles Division): Cal Cities (Los Angeles Division) consists of 16 regional divisions led by a regional public affairs manager and serve as the grassroots advocacy core of Cal Cities. The City is a member of the Los Angeles County Division, which is made up of 86 member cities and provides a forum for cooperative advocacy on region-specific legislative and regulatory goals. Staff from the City Manager's Office interface with the regional public affairs manager and other Cal Cities staff to represent the City's interests and provide support to the Mayor, who traditionally represents the City in monthly meetings of Cal Cities' Los Angeles Division and serves as the City's voting delegate at Division Budget and Nomination Committee meetings.

San Fernando Valley Council of Governments (SFVCOG)*: The SFVCOG is a joint

powers authority of cities within the San Fernando Valley which meets quarterly to develop and implement subregional policies and plans for transportation and other issues that affect the region. The SFVCOG also conducts studies and projects designed to improve transportation systems and other governmental responsibilities of member cities. Council appoints one member and one alternate to the Council of Governments, and the Community Development Director and Assistant Community Development Director of Transportation serve as staff support for the City's representation in SFVCOG.

San Fernando Valley Service Sector Governance Council (Metro)*: The Service Council meets every first Wednesday of the month to advise on Metro service and planning and implementation of bus service within the San Fernando Valley. The Service Council holds public hearings on proposed bus service changes and gives residents an opportunity to provide direct input on bus service issues. Council appoints one representative to the Service Council. Members receive a stipend of $100 per meeting, for up to two meetings per month.

Southern California Association of Governments (SCAG)*: SCAG is a joint powers authority established as an association of local governments and agencies that voluntarily convene every 1st Thursday of the month to address regional issues. Under federal law, SCAG is designated as a Metropolitan Planning Organization and is responsible for maintaining the region's air quality compliance under the Clean Air Act. The agency develops long-range regional transportation plans including growth forecast components, regional transportation improvement programs, regional housing needs allocations (RHNA), and a portion of the South Coast Air Quality management plans. The City is part of SCAG Regional Council District 42 and generally alternates representation with the City of Glendale every two years. Council separately appoints a voting delegate for SCAG's annual Regional Conference and General Assembly. Traditionally, the Mayor serves as the voting delegate, with the Vice Mayor as alternate. The Community Development Director and Assistant Community Development Director of Planning provide staff support for the City's participation in SCAG.

Valley Economic Alliance (VEA): The VEA is a private, nonprofit economic development and marketing corporation that serves businesses in the five-city region of Burbank, Calabasas, Glendale, Los Angeles, and San Fernando. The organization seeks to elevate the economic vitality and stability of the region by promoting business, education, and outreach in collaboration with local governments. Council appoints two members to the Alliance's Board of Directors, which meets every fourth Thursday of the month. The City Manager and the Community Development Director serve as staff support for the City's representation in the VEA.

INTERNAL LIAISONS

Board of Library Trustees*: This Board acts in an advisory capacity to the Council in all matters pertaining to the Burbank Public Library, including rules and regulations for maintenance and improvements. Council appoints one member to serve as liaison to this Board, whose meetings take place every second Wednesday of the month and are

coordinated by the Library Services Department.

Burbank Cultural Arts Commission*: As an advisory group, this Commission makes policy and funding recommendations to the Council on matters related to the implementation of the City's Cultural Arts Plan to help engage the community by participating in various public education, outreach, and promotional activities related to cultural arts and other duties as requested by the Council. Parks and Recreation staff provide support for Commission meetings, which occur every 2nd Thursday of the month. Council appoints two members as liaisons to this Commission.

Infrastructure Oversight Board (IOB)*: The IOB oversees and makes recommendations to the Council regarding infrastructure in the City. The mission of the Board is, in part, to ensure the reliability, maintenance, and safety of the City's infrastructure. The Public Works Department provides staff support to the IOB. Council appoints two liaisons, typically the Mayor and Vice Mayor, to the IOB, which meets every fourth Thursday of the month.

Parks and Recreation Board*: This Board serves in an advisory capacity to the Council in all matters pertaining to parks, open space and grounds of the City. They prepare and recommend, for adoption by the Council, rules and regulations for the use and improvement of the public parks, as well as the acquisition of park sites by the City. Council appoints one member as liaison to this Board. The Parks and Recreation Department helps coordinate meetings of the Parks Board, which occur every second Thursday of the month.

Planning Commission*: This commission consists of five members and is responsible for reviewing applications for discretionary projects, conducting public hearings on land use related matters, and serves as an advisory body to the City Council on certain land use issues. The Commission meets on the 2nd and 4th Monday of the month. Council appoints one member to serve as liaisons to the Planning Commission.

Police Commission*: This Commission provides civilian oversight to advocate for best practices and law enforcement policies that benefit the Burbank community. The Commission monitors the Burbank Police Department to achieve and maintain a culture of respect and professionalism through accountability and transparency. The Commission meets monthly. Council appoints one member to serve as a liaison to the Police Commission, which is supported by staff from the Burbank Police Department.

Senior Citizen Board*: This Board works in an advisory capacity with the Parks and Recreation Department to identify and meet the recreational and human service needs of aging adults in the Burbank community by offering programming in arts, technology, lifelong learning and fitness. The Board meets every fourth Wednesday of the month. Council appoints one member as a liaison to the Board.

Sustainable Burbank Commission*: The purpose of this Commission is to advise and make recommendations to the Council on matters related to the implementation of the City's Sustainability Action Plan and help engage the community by participating in various public education, outreach, and promotional activities related to environmental sustainability. The

Public Works Department provides staff support to the Sustainable Burbank Commission. Council appoints two members as liaisons to this Commission, which meets every third Monday of the month.

Transportation Commission*: The Transportation Commission shall serve as an advisory commission to make recommendations to the City Council on transportation planning issues including, but not limited to, the transportation element of the General Plan and its components; the expenditure of Proposition A funds, Proposition C funds, air quality funds and bonds, fees, loans and grants for the purpose of funding transportation improvements; transportation plans, policies and programs, such as pedestrian orientation, telecommuting, intermodal transportation centers and new technologies; and, to perform such advisory functions as are delegated to it by the provisions of this code or other action of the Council.

Youth Board*: This Board serves as an advisory board to make recommendations to City Council on matters of interest to youth in the community. The Board meets the first Wednesday of the month, generally during November through May. Council appoints one member as a liaison to the Youth Board.

EXTERNAL LIAISONS

Burbank Association of Realtors: The Burbank Association of Realtors is a professional trade association representing real estate agents and affiliate members engaged in real estate business. Council appoints two liaisons to meet with the Association, as requested, to update them on matters which might impact residential real estate in the City.

Burbank Chamber of Commerce: The Chamber works with the City and local businesses to strengthen and promote economic development and stimulate the local economy. The Chamber's Board of Directors meets monthly, on the third Thursday of the month. Council appoints one liaison, traditionally the Mayor, to provide a brief update at the Chamber's Board meetings on City events, programs, and policies that may impact the local business community.

Upper Los Angeles River & Tributaries Working Group: Assembly Bill 466 (AB 466) established, within the Santa Monica Mountains Conservancy, the Upper Los Angeles River and Tributaries Working Group. The Working Group is charged with developing a revitalization plan for the Upper Los Angeles River, the tributaries of the Pacoima Wash, Tujunga Wash, and Verdugo Wash and any additional tributary waterway that the working group determines to be necessary. Working Group members shall prioritize planning efforts that represent disadvantaged communities, while developing a revitalization plan that addresses the unique and diverse needs of these waterways and the communities through which they pass, including a master planning process with community engagement and outreach to disadvantaged communities.

**Brown Act Compliance: Committees denoted with an asterisk follow Brown Act regulations. Non-appointed Council members and liaisons may attend meetings of these*

committees but may not partake in policy discussions.

Approved June 12, 2018

CITY COUNCIL
LIAISON DEFINITION OF ROLE AND PURPOSE POLICY

1. **COUNCIL LIAISONS.** The Council Liaison is the Council Member who is specifically assigned to be the liaison between the Commission and the City Council. The primary role of the Liaison is that of facilitator of communications from the Commission to the Council. A Council Member who is appointed to sit as a member of a board, commission or committee is not a liaison for purposes of this definition.

    a. **Definition of the Role.** The Council Liaison shall facilitate communications between the Commission and the Council. The Liaison should not be an advocate for the Commission, give direction or influence a decision of the Commission. The Liaison may, however, assist and provide information.

    b. **Purpose.** The Liaison acts as:
        i. Spokesperson on behalf of the Council when so directed by the Council when seated as a body.
        ii. Contact person, if the Commission or an individual Commissioner wants such a channel of communication.
        iii. Monitor the Commission to identify procedural and structural issues relating to the effective functioning of the Commission for Council.

    c. **Participation Expectation.** Attendance is discretionary with the Council Member, although attendance at Commission meetings is not required, it is encouraged. Liaisons shall have no vote on the Commission and shall not act as an ex officio member of a Commission.