CITY OF DUARTE
AGENDA
REGULAR JOINT MEETING OF THE CITY COUNCIL/HOUSING AUTHORITY/DUARTE COMMUNITY FACILITIES FINANCING AUTHORITY

CITY COUNCIL CHAMBERS
1600 HUNTINGTON DRIVE, DUARTE, CA 91010

Tuesday, December 9, 2025
7:00 PM

MISSION STATEMENT

With integrity and transparency, the City of Duarte provides exemplary public services in a caring and fiscally responsible manner with a commitment to our community's future.

Cesar A. Garcia, Mayor
Tera Martin Del Campo, Mayor Pro Tem
Margaret Finlay, Councilmember
Samuel Kang, Councilmember
Toney Lewis, Councilmember
Vinh Truong, Councilmember
Martin Calderon, Councilmember

City/Authority Staff:
Brian Villalobos, City Manager
Kristen Petersen, Assistant City Manager and Director of Administrative Services
Craig Hensley, Director of Community Development
Manuel Enriquez, Director of Parks and Recreation
Larry Breceda, Director of Public Safety Services
Thai Viet Phan, City Attorney
Frances Jimenez, City Clerk

ADA ACCESSIBILITY NOTICE:
In compliance with the Americans with Disabilities Act, if you need assistance to participate in this meeting, you should contact the City Manager's office at (626) 357-7931. Notification no later than 1:00 p.m. on the day preceding the meeting will enable the City to make reasonable arrangements to assist your accessibility to this meeting.

Notice:
Any documents distributed by the City/Authorities to a majority of the City Council/Housing Authority/Financing Authority Board less than 72 hours prior to the City Council/Housing Authority/Financing Authority meeting will be made available for public inspection at City Hall,

1600 Huntington Drive, Duarte, CA 91010, during normal business hours, except such documents that relate to closed session items or which are otherwise exempt from disclosure under applicable law.

Notice:
Duarte City Council meetings are videotaped for later broadcast. Attendance at the meeting constitutes consent by members of the public to the City's and any third party's use in any media, without compensation or further notice, of audio, video, and/or pictures of meeting attendees.

Members of the public may livestream the City Council meeting broadcast on the City's website. To access the meeting, log onto https://www.cityofduarte.ca.gov/home, then on the homepage, click on the Agendas & Meetings icon then click on the City Council Meeting link.

Public comment:
In-Person: Members of the public may provide in-person comments at the podium in the Council Chamber. Speakers who wish to address the Council must do so by submitting a speaker card **prior to the start of Closed Session for Closed Session items and prior to the start of the Regular Meeting for all other designated public comment periods as listed below**. Comments for public hearings will take place after the hearing is opened. Cards will not be accepted after the start of the meeting without the permission of the presiding chair. **Speakers shall be limited to three (3) minutes per person per designated public comment period.** At the Mayor's discretion, the time limit may be shortened to allow all speakers the opportunity to address the City Council.

Written: Members of the public may submit written comment by emailing duarteinfo@cityofduarte.ca.gov, prior to 4:00 p.m. on the day of the meeting. The subject line of your public comment email must contain the Agenda item number or title. Public comments, including personal contact information, are considered public record. Please do not provide any personal information (i.e. phone numbers, addresses, etc.) that you do not want to be published. Comments will be distributed to the City Council and made available for public review.

7:00 PM OPEN SESSION

1. CALL TO ORDER AND ROLL CALL

    A. City Manager Written Comments

2. ADOPTION OF THE AGENDA

3. PLEDGE TO THE FLAG

4. ORAL COMMUNICATIONS - SPECIAL ITEMS

    Members of the public may address the City Council on agenda items listed under

Special Items. Speakers shall be limited to three (3) minutes per person per designated public comment period. At the discretion of the presiding Chair, the time limit may be shortened to allow all speakers the opportunity to address the City Council.

5. SPECIAL ITEMS

A. City Council/Housing Authority/Finance Authority Reorganization — Selection of Mayor/Chairperson (City Clerk Presiding)

B. City Council/Housing Authority/Finance Authority Reorganization — Selection of Mayor Pro-Tem/Vice Chairperson (Mayor/Chairperson Presiding)

C. Recess (20 Minutes) — Welcome Reception in honor of the newly appointed Mayor

6. ANNOUNCEMENTS OF UPCOMING COMMUNITY EVENTS

7. ORAL COMMUNICATIONS - ITEMS NOT ON THE AGENDA

Members of the public may address the City Council on matters which are not on the agenda but are within the subject matter jurisdiction of the City Council. Speakers shall be limited to three (3) minutes per person per designated public comment period. At the discretion of the presiding Chair, the time limit may be shortened to allow all speakers the opportunity to address the City Council.

8. ORAL COMMUNICATIONS - CONSENT CALENDAR

Members of the public may address the City Council on agenda items listed on the Consent Calendar. Speakers shall be limited to three (3) minutes per person per designated public comment period. At the discretion of the presiding Chair, the time limit may be shortened to allow all speakers the opportunity to address the City Council.

9. CONSENT CALENDAR

A. Motion to read all Resolutions and Ordinances presented for consideration by Title only and waive further reading (CC/HA/FA)

B. Approve absence(s) of City Councilmember(s) from the City Council meeting

C. Approval of Minutes — November 25, 2025 Regular Meeting (CC/HA/FA)

Recommended Action: Approve the minutes of November 25, 2025.

D. Approval of Warrants - December 9, 2025 (CC/HA/FA)

Recommended Action: Approve the warrants of December 09, 2025.

E. Monthly Financial Report

Recommended Action: Receive and File the Monthly Financial Report for the month of October 2025.

F. Community Development Department Update

Recommended Action: Receive and File the Community Development Update.

G. Park and Recreation Department Update

Recommended Action: Receive and File the Parks and Recreation Department Update.

H. Receive and File Duarte Housing Successor Annual Report Fiscal Year 2024-2025

Recommended Action: Receive and File the Duarte Housing Successor Annual Report regarding the Low- and Moderate-Income Asset Fund pursuant to California Health and Safety Code Section 34176.1 (f).

I. Award of Contract for the Buena Vista Street at Kellwil Way Traffic Signal and Intersection Project to Alfaro Communications Construction, Inc. and a budget amendment

Recommended Action: 1) Approve the award of contract for the Buena Vista Street at Kellwil Way Traffic Signal Project to Alfaro Communications Construction, Inc. in the amount of $575,165.34 with a 10% contingency for a total project cost of $633,000.00; and 2) Approve a budget amendment in the amount of $108,000 from Measure M funds.

J. Second Reading Of Ordinance No. 25-05 Building Code Amendment

Recommended Action: Adopt Ordinance No. 25-05.

10. ITEMS REMOVED FROM CONSENT CALENDAR FOR DISCUSSION

11. PUBLIC HEARINGS

A. Community Development Block Grant (CDBG) Program - Consideration to approve the City of Duarte's CDBG Proposed Program for Fiscal Year (FY) 2026-2027 (July 1, 2026 – June 30, 2027)

Recommended Action: 1. Conduct a Public Hearing and receive public testimony; 2. Allocate approximately $109,000 in FY 2026-2027 to implement a new FY 2026-2027 CDBG Project, Installation of Americans with Disabilities Act-Compliant (ADA) Curb Ramps; 3. Authorize the City Manager, or designee, to execute all necessary contract documents in a form approved by the City Attorney; and, 4. Authorize staff the ability to make adjustments due to changes in CDBG funding allocations and/or as needed due to programmatic interpretations by the Los Angeles County Development Authority (LACDA).

12. ORAL COMMUNICATIONS - BUSINESS ITEMS

Members of the public may address the City Council on agenda items listed under Business Items. Speakers shall be limited to three (3) minutes per person per designated public comment period. At the discretion of the presiding Chair, the time limit may be shortened to allow all speakers the opportunity to address the City Council.

13. BUSINESS ITEMS

A. Audited Financial Statements

Recommended Action: Receive and File the Audited Financial Statements for Fiscal Year 2024/25.

14. ITEMS FROM CITY COUNCIL/HOUSING AUTHORITY/FINANCING AUTHORITY MEMBERS AND CITY MANAGER/EXECUTIVE DIRECTOR/REPORTS OF MEETINGS ATTENDED PER GOVERNMENT CODE SECTION 53232.3

15. ADJOURNMENT

In memory of Edgar Bourne Jr.

AFFIDAVIT OF POSTING

I hereby certify under penalty of perjury under the laws of the State of California, that the foregoing Agenda was posted at the following locations: City Hall – 1600 Huntington Drive, Duarte Public Safety Department – 1042 Huntington Drive, Duarte Library – 1301 Buena Vista Street, and the City of Duarte website (https://www.cityofduarte.ca.gov/) not less than 72 hours prior to the meeting per Government Code 54954.2.

Dated this 3rd day of December 2025.

Frances Jimenez
City Clerk

MEMORANDUM

TO: City Council
FROM: Brian Villalobos, City Manager
DATE: December 2, 2025
SUBJECT: Comments on Agenda Items, Meeting of December 9, 2025

ITEM 5.A. (Special Items). City Council/Housing Authority/Finance Authority Reorganization — Selection of Mayor/Chairperson.

ITEM 5.B. (Special Items). City Council/Housing Authority/Finance Authority Reorganization — Selection of Mayor Pro-Tem/Vice Chairperson.

ITEM 5.C. (Special Items). Recess - Welcome Reception in Honor of the Newly Appointed Mayor.

ITEM 9.E. (Consent Calendar). The Finance Department has submitted the monthly report for October of 2025 for review.

ITEM 9.F. (Consent Calendar). The Community Development Department has submitted the monthly report for December 2025 for review.

ITEM 9.G. (Consent Calendar). The Parks and Recreation Department has submitted the monthly report for December 2025 for review.

ITEM 9.H. (Consent Calendar). Duarte Housing Successor Annual Report Fiscal Year 2024/2025 - The Housing Successor Annual Report ("Report") is a State Requirement for Housing Successors to Redevelopment Agencies. This Report provides the governing body of the Duarte Housing Authority ("Housing Authority"), in its role as Housing Successor for the Duarte Redevelopment Agency ("Housing Successor"), a comprehensive representation of the Housing Successor's housing assets and activities. The Report is to be submitted to the California Department of Housing and Community Development ("HCD") every December 31st and posted on the City of Duarte's ("City") website. The Report must provide the Housing Successor's Low- and Moderate-Income Housing Asset Fund's ("Housing Asset Fund") balance, deposits, expenditures, transfers, current projects, acquisitions, obligations, income test, senior housing test, and excess surplus test. The Housing Asset Fund replaced the former Agency's Low- and Moderate-Income Housing Fund.

ITEM 9.I. (Consent Calendar). Award of Contract for the Buena Vista Street at Kellwil Way Traffic Signal and Intersection Project No. 26-9 and a Budget Amendment - On September 24, 2024, the Duarte City Council approved the design for the traffic signal installation and intersection improvements at Buena Vista Street and Kellwil Way. At the time, the City discussed the issue with Duarte Unified School District (DUSD) with the goal of joint funding for traffic signal construction. When DUSD proposed development at the former Andres Duarte school site and the relocation of the day care operation to Beardslee School, Staff met with DUSD and the Developer and negotiated a three party agreement to pay for the traffic signal. Each of the three parties were responsible for $175,000, based on the original estimate of $525,000. Construction completion is targeted for mid-summer 2026, before the start of the school year. While the City has included stipulation in the specifications to expedite delivery, traffic signal poles have been known to be a long lead item with potential delays. Other potential delay factors include Southern California Edison delays on power source completion and implementation of signal timing by LA County. Such delays would extend completion of the project to the end of 2026. As a temporary safety measure, the City will install a flashing stop sign at the intersection until the traffic signal becomes fully operational. The specifications for this project were made available, and the project was published in accordance with the Duarte Municipal Code (DMC) Section 2.36.060. On November 10, 2025, eleven (11) bids were submitted electronically. The lowest responsible and responsive proposal is Alfaro Communications Construction, Inc.; they have successfully completed work for Caltrans, City of Industry, City of Montebello, and City of Glendora. Their federal and state license status has been verified. The Buena Vista Street at Kellwil Way Traffic Signal Project was included in the 2025/2026 Capital Improvement Program Budget in the amount of $175,000.00 and will be funded by Gas Tax and Measure M Funds and $350,000 in funding from the Duarte Unified School District and Crestfield Townhomes. The expected project cost with contingency, less the deposit from Duarte Unified School District and Crestfield Townhomes, is $283,000.00. A budget amendment of $108,000 is needed to complete the project.

ITEM 9.J. (Consent Calendar). Second Reading of Ordinance No. 25-05 - Every three years, the California Building Standards Commission publishes an update of the California Building Codes (CBC). In December 2022, the City Council adopted Ordinance No. 914, which included a comprehensive revision to Chapter 16.04, such as: deleting outdated sections of the Code, and updating Municipal Code sections addressed within the 2022 CBC. The 2025 CBC goes into effect on January 1, 2026 and should be adopted by the City. Proposed Ordinance No. 25-05 provides for the adoption of the new Codes.

ITEM 11.A. (Public Hearings). Duarte has been a participating city in the Los Angeles County Development Authority's (LACDA) federal Community Development Block Grant (CDBG) Program for many years. The City's annual allocation of federal CDBG funds previously supported the successful construction of Americans with Disabilities Act (ADA) compliant improvements to City Hall, city streets, sidewalks and curb ramps. The mission of the CDBG Program is to principally benefit low and moderate income persons, aid in the prevention of neighborhood deterioration and meet other urgent community development needs. The Los Angeles County Development Authority (LACDA) requires participating cities to submit the proposed use of their annual CDBG allocation by February 2, 2026, including general project descriptions, budgets, and documentation of City Council action and proof of public meeting notification. For purposes of budgeting, the estimated Fiscal Year (FY) 2026-2027 CDBG allocation will be approximately $109,000. The City's final CDBG allocation will be announced by LACDA in spring 2026, and may vary within two to five percent, depending upon final federal budget appropriations.

ITEM 13.A. (Business Items). Audited Financial Statements for Fiscal Year 2024/25 - After the end of each fiscal year, an independent accounting firm is used to conduct a financial audit of the City of Duarte and the Housing Authority. On March 25, 2025 the Council entered into a Professional Services Agreement with LSL, LLP ("LSL") for audit services for a three-year period beginning with the fiscal year ending June 30, 2025. LSL conducted our independent audit for fiscal year 2024/25. The City financial statements for the fiscal year ended June 30, 2025, were reviewed by LSL. The auditor found them to be prepared in accordance with generally accepted accounting principles and to fairly present the financial position of the City. We are proud to announce that the auditor did not identify any deficiencies in 2024/25.

Council Warrant Register By Account
By Fund

City of Duarte

Payment Dates 11/27/2025 - 12/10/2025

Account Number	Vendor DBA	Description (Item)	Payment Number	Project Account Key	Amount
Fund: 100 - GENERAL FUND					
100-4201	SUNRUN INSTALLATION SERVI…	Solar Permit Refund (2606 Sunnydale)	221684		200.00
100-4901	SUNRUN INSTALLATION SERVI…	Solar Permit Refund (2606 Sunnydale)	221684		250.00
100-1405-7965	HARRIS & ASSOCIATES	Landscape District Assessment 3/30/25 - 4/26/25	6625		4,957.50
100-1410-7650	AUTOZONE	Vehicle #3 Battery Core Charge	221649		24.31
100-1405-7965	PLANETBIDS INC	FY26 PB System Vendor/Bid Management	6642		4,851.52
100-1020-7716	DAVID WALLACH	Santa Coming to Duarte 12/16/2025	221686		300.00
100-1020-7716	DAVID WALLACH	Santa Coming to Duarte 12/18/2025	221687		300.00
100-1610-7618	HOME DEPOT CREDIT SERVICES	Fitness Ctr Plumbing/Electrical Repairs	BD26-0657		96.08
100-1610-7618	HOME DEPOT CREDIT SERVICES	CC Floor Repair/Park Paint	BD26-0657		301.89
100-1605-7733	THEODORE SIEGEL	SC 'It's A Wonderful Life' Screening/Presentation	221679		150.00
100-1610-7618	HOME DEPOT CREDIT SERVICES	Park Table Adhesive Seat Repair/Gloves	BD26-0657		41.79
100-1410-7980	HOME DEPOT CREDIT SERVICES	Public Safety Camera Supplies	BD26-0657		69.50
100-1610-7618	HOME DEPOT CREDIT SERVICES	Senior Ctr Supplies/Repairs	BD26-0657		62.62
100-1610-7618	HOME DEPOT CREDIT SERVICES	Misc Supplies/Repairs	BD26-0657		18.54
100-1605-7730	HOME DEPOT CREDIT SERVICES	Dia de los Muertos Altar Supplies	BD26-0657		412.39
100-1205-7780	ONLY CREMATIONS FOR PETS	Deceased Animal Disposal 10/2025	6640		152.50
100-1610-7618	MUSCO SPORTS LIGHTING LLC	ROP Court Light Repair	6637		1,017.12
100-1205-8100	ULINE INC	PS Bathroom Mirrors	6663		681.18
100-2125	REGIONAL TAP SERVICE CENT…	TAP Card Reload 10/2025	221677		95.00
100-1405-7800	CHARLES ABBOTT ASSOCIATES…	Building & Safety Srvcs 10/2025	6611		16,893.65
100-1610-7652	WET VIEWS	Fitness Ctr Pool Weekly Maintenance 10/2025	6641		1,950.00
100-1605-7002	PAMELA ROMERO	CPR Stipend	6645		76.92
100-1605-7730	SUNBELT RENTALS INC	Dia de los Muertos Generator Rental	6656		973.65
100-1015-7684	CIVICA LAW GROUP, APC	1318 Galen St Code Enforcement Legal 10/2025	6614		4,921.90
100-1015-7684	CIVICA LAW GROUP, APC	1802 Huntington Dr (Tobacco) 10/2025	6614	202419-Code Enforcement Le…	206.40
100-1015-7684	CIVICA LAW GROUP, APC	General Code Enforcement Legal 10/2025	6614		3,467.20
100-1205-8100	ALBERTOS PLUMBING	PS Restroom Sinks and Faucets	6606		4,130.00
100-1205-7650	ENTERPRISE FM TRUST	Vehicle 17 Toll Fee 10/11/2025	BD26-0656		7.60
100-1830-8100	ENTERPRISE FM TRUST	Vehicle 3 Lease/Maint 11/01/2025 - 11/30/2025	BD26-0656		1,819.25
100-1830-8100	ENTERPRISE FM TRUST	Vehicle R-28 Tax on Incentive	BD26-0656		52.50
100-1830-8100	ENTERPRISE FM TRUST	Vehicle R-14 Initial Reg-DMV Fee	BD26-0656		120.00
100-1830-8100	ENTERPRISE FM TRUST	Vehicle 13 Lease/Maint 11/01/2025 - 11/30/2025	BD26-0656		223.54
100-1830-8100	ENTERPRISE FM TRUST	Vehicle 33,34,24,25,35 Maint Fees 11/2025	BD26-0656		259.83
100-1830-8100	ENTERPRISE FM TRUST	Vehicle 20 Lease/Maint 11/01/2025 - 11/30/2025	BD26-0656		395.08

Account Number	Vendor DBA	Description (Item)	Payment Number	Project Account Key	Amount
100-1830-8100	ENTERPRISE FM TRUST	Vehicle 22 Lease/Maint 11/01/2025 - 11/30/2025	BD26-0656		398.75
100-1830-8100	ENTERPRISE FM TRUST	Vehicle R-30 Tax on Incentive	BD26-0656		52.50
100-1830-8100	ENTERPRISE FM TRUST	Vehicle R-23 Tax on Incentive	BD26-0656		52.50
100-1830-8100	ENTERPRISE FM TRUST	Vehicle R-27 Initial Reg-DMV Fee	BD26-0656		35.00
100-1830-8100	ENTERPRISE FM TRUST	Vehicle R-13 Tax on Incentive	BD26-0656		52.50
100-1830-8100	ENTERPRISE FM TRUST	Vehicle R-22 Tax on Incentive	BD26-0656		52.50
100-1830-8100	ENTERPRISE FM TRUST	Vehicle R-23 Initial Reg-DMV Fee	BD26-0656		35.00
100-1830-8100	ENTERPRISE FM TRUST	Vehicle R-13 Initial Reg-DMV Fee	BD26-0656		35.00
100-1830-8100	ENTERPRISE FM TRUST	Vehicle R-22 Initial Reg-DMV Fee	BD26-0656		35.00
100-1830-8100	ENTERPRISE FM TRUST	Vehicle R-30 Tire Fee	BD26-0656		8.75
100-1830-8100	ENTERPRISE FM TRUST	Vehicle R-28 Tire Fee	BD26-0656		8.75
100-1830-8100	ENTERPRISE FM TRUST	Vehicle 30 Sales Tax Credit for Vehicle Being Sold	BD26-0656		-1,721.27
100-1830-8100	ENTERPRISE FM TRUST	Vehicle 28 Sales Tax Credit for Vehicle Being Sold	BD26-0656		-1,734.36
100-1830-8100	ENTERPRISE FM TRUST	Vehicle R-27 Tax on Incentive	BD26-0656		52.50
100-1830-8100	ENTERPRISE FM TRUST	Vehicle 23 Lease/Maint 11/01/2025 - 11/30/2025	BD26-0656		400.76
100-1830-8100	ENTERPRISE FM TRUST	Vehicle 19 Lease/Maint 11/01/2025 - 11/30/2025	BD26-0656		447.30
100-1830-8100	ENTERPRISE FM TRUST	Vehicle R-10 Down Payment	BD26-0656		11,095.92
100-1830-8100	ENTERPRISE FM TRUST	Vehicle R-30 Tax on Gain on Prior	BD26-0656		1,734.42
100-1830-8100	ENTERPRISE FM TRUST	Vehicle R-28 Tax on Gain on Prior	BD26-0656		1,721.32
100-1830-8100	ENTERPRISE FM TRUST	Vehicle R-10 Lease/Maint 11/01/2025 - 11/30/2025	BD26-0656		1,147.73
100-1830-8100	ENTERPRISE FM TRUST	Vehicle R-14 Lease/Maint 11/01/2025 - 11/30/2025	BD26-0656		1,145.33
100-1830-8100	ENTERPRISE FM TRUST	Vehicle 15 Lease/Maint 11/01/2025 - 11/30/2025	BD26-0656		1,088.94
100-1830-8100	ENTERPRISE FM TRUST	Vehicle R-10 Lease/Maint 10/01/2025 - 10/31/2025	BD26-0656		1,086.67
100-1830-8100	ENTERPRISE FM TRUST	Vehicle 17 Lease/Maint 11/01/2025 - 11/30/2025	BD26-0656		827.50
100-1830-8100	ENTERPRISE FM TRUST	Vehicle 9 Lease/Maint 11/01/2025 - 11/30/2025	BD26-0656		800.69
100-1830-8100	ENTERPRISE FM TRUST	Vehicle 7 Lease/Maint 11/01/2025 - 11/30/2025	BD26-0656		784.34
100-1830-8100	ENTERPRISE FM TRUST	Vehicle R-23 Lease/Maint 11/01/2025 - 11/30/2025	BD26-0656		710.42
100-1830-8100	ENTERPRISE FM TRUST	Vehicle R-22 Lease/Maint 11/01/2025 - 11/30/2025	BD26-0656		709.53
100-1830-8100	ENTERPRISE FM TRUST	Vehicle R-27 Lease/Maint 11/01/2025 - 11/30/2025	BD26-0656		709.29
100-1830-8100	ENTERPRISE FM TRUST	Vehicle R-14 Lease/Maint 10/21/2025 - 10/31/2025	BD26-0656		406.41
100-1830-8100	ENTERPRISE FM TRUST	Vehicle R-13 Lease/Maint 11/01/2025 - 11/30/2025	BD26-0656		709.29
100-1830-8100	ENTERPRISE FM TRUST	Vehicle 29 Lease/Maint 11/01/2025 - 11/30/2025	BD26-0656		696.76
100-1830-8100	ENTERPRISE FM TRUST	Vehicle R-23 Lease/Maint 10/06/2025 - 10/31/2025	BD26-0656		594.54
100-1830-8100	ENTERPRISE FM TRUST	Vehicle R-14 Down Payment	BD26-0656		11,095.92
100-1830-8100	ENTERPRISE FM TRUST	Vehicle R-27 Lease/Maint 10/06/2025 - 10/31/2025	BD26-0656		593.59
100-1830-8100	ENTERPRISE FM TRUST	Vehicle R-13 Lease/Maint 10/06/2025 - 10/31/2025	BD26-0656		593.59

Account Number	Vendor DBA	Description (Item)	Payment Number	Project Account Key	Amount
100-1830-8100	ENTERPRISE FM TRUST	Vehicle 6 Lease/Maint 11/01/2025 - 11/30/2025	BD26-0656		580.21
100-1830-8100	ENTERPRISE FM TRUST	Vehicle 14 Lease/Maint 11/01/2025 - 11/30/2025	BD26-0656		568.06
100-1830-8100	ENTERPRISE FM TRUST	Vehicle 10 Lease/Maint 11/01/2025 - 11/30/2025	BD26-0656		557.10
100-1830-8100	ENTERPRISE FM TRUST	Vehicle R-28 Lease/Maint 11/01/2025 - 11/30/2025	BD26-0656		531.41
100-1830-8100	ENTERPRISE FM TRUST	Vehicle R-30 Lease/Maint 11/01/2025 - 11/30/2025	BD26-0656		530.21
100-1830-8100	ENTERPRISE FM TRUST	Vehicle 36 Lease/Maint 11/01/2025 - 11/30/2025	BD26-0656		479.96
100-1830-8100	ENTERPRISE FM TRUST	Vehicle 27 Lease/Maint 11/01/2025 - 11/30/2025	BD26-0656		477.31
100-1830-8100	ENTERPRISE FM TRUST	Vehicle 11 Lease/Maint 11/01/2025 - 11/30/2025	BD26-0656		703.61
100-1830-8100	ENTERPRISE FM TRUST	Vehicle R-22 Lease/Maint 10/6/2025 - 10/31/2025	BD26-0656		593.59
100-1830-8100	ENTERPRISE FM TRUST	Vehicle 26 Lease/Maint 11/01/2025 - 11/30/2025	BD26-0656		849.35
100-1805-7764	STATE OF CA ENERGY RESOUR…	CEC Payment 27 of 27	221683	201023-Annual Prin Pmts-EEC…	9,958.92
100-1805-7764	STATE OF CA ENERGY RESOUR…	Unpaid Principal	221683	201023-Annual Prin Pmts-EEC…	33.15
100-1805-7765	STATE OF CA ENERGY RESOUR…	CEC Payment 27 of 27	221683	201023-Annual Int Pmt-EECBG	150.29
100-1015-7684	CIVICA LAW GROUP, APC	LASD Citations - Flat Rate 10/2025	6614		11,000.00
100-1015-7684	CIVICA LAW GROUP, APC	LASD-Costs (Expenses) 10/2025	6614		52.47
100-1405-7614	STAPLES	Office Supplies	6655		118.27
100-1605-7735	I GOT NEXT RETRO ARCADE S…	Teen Ctr Air Hockey & Multicade Tabletop	6612	202520-Walmart Grant-TC Yo…	2,000.00
100-1205-7781	LOS ANGELES COUNTY SHERIF…	Sheriff Contract 10/2025	6632		481,469.31
100-1205-7612	CALIFORNIA ASSOCIATION OF…	Juan Oseguera Membership Dues	221652		100.00
100-1405-7801	COUNTY OF LOS ANGELES DE…	Industrial Waste Inspections 10/2025	221657		1,968.78
100-1825-7980	PAPER RECYCLING & SHREDDI…	Document Shredding 11/10/25 (38 Boxes)	221676		200.00
100-1610-7618	HOME DEPOT CREDIT SERVICES	FC Weight Equip/Museum/Parks Supplies	BD26-0657		234.57
100-1610-7618	SUPPLY SOLUTIONS	Fitness Ctr Shower Curtains	6650		203.84
100-1610-7636	CINTAS CORPORATION #693	Facility Maint Uniforms	6613		30.85
100-1610-7652	CINTAS CORPORATION #693	Logo Mats	6613		4.15
100-1410-7980	HOME DEPOT CREDIT SERVICES	Tool Supplies	BD26-0657		34.75
100-1205-7782	ALL CITY MANAGEMENT SERV…	Crossing Guard Srvcs 10/26/25 - 11/8/25	6607		7,502.20
100-1610-7618	SUPPLY SOLUTIONS	Building Maintenance Supplies	6650		393.18
100-1805-7653	SECTRAN SECURITY INC	November 2025 Courier Pick-up	6649		343.61
100-1610-7652	MONROVIA LOCK SHOP	City Hall Door Repair	221655		318.24
100-1205-7781	LOS ANGELES COUNTY SHERIF…	Touch A Truck Special Event Patrol 8/2/2025	6632	202419-Contract Law Enforc…	1,072.33
100-1405-7965	LDM ASSOCIATES INC	FY26 Federal Grant Administration 10/2025	6630		369.00
100-1410-7656	SUNWEST ENGINEERING	Emergency Generator Inspection 11/4/2025	6657		160.00
100-1205-7612	CALIFORNIA ASSOCIATION OF…	Don Vaillancourt Membership Dues	221652		100.00
100-1605-7735	FAMILY FUN CENTER UPLAND …	CHYLL Excursion 12/12/2025	221662	202520-Walmart Grant-TC Yo…	540.00
100-1605-7745	MICHAEL LEWIS	USA Boxing Certification Reimbursement	221668		150.00
100-1410-7656	SUNWEST ENGINEERING	Emergency Generator Spill Bucket Clean-up	6657		30.00
100-1605-7739	AL JERROLD ANGELITO SORIA…	Winter 2025 City News Design	6652		5,000.00
100-1605-7733	DOLPHIN RENTS INC	SC Thanksgiving Breakfast Linens	6617		264.73

Account Number	Vendor DBA	Description (Item)	Payment Number	Project Account Key	Amount
100-1410-7636	HENDERSON'S UNIFORMS	Field Services Uniforms	6648		1,171.30
100-1825-7626	FEDEX	Document Delivery 11/12/2025	221660		34.16
100-1410-7810	A-1 MAINTENANCE SERVICES ...	Las Brisas Sweeping 11/2025	6604		66.00
100-1410-7810	A-1 MAINTENANCE SERVICES ...	Las Posadas Sweeping 11/2025	6604		66.00
100-1410-7614	STAPLES	Office Supplies	6655		46.63
100-1405-7614	STAPLES	Office Supplies	6655		146.10
100-1410-7614	STAPLES	Office Supplies	6655		98.77
100-1805-7965	WILLDAN FINANCIAL SERVICES	Cost Allocation Plan & User Fee Study 10/31/25	6666		1,580.00
100-1205-7761	SUPERIOR CT OF CAL CO OF L...	Citation Tax Revenue 10/2025	221647		6,960.50
100-1825-7614	STAMP-OUT INC	Parks & Rec A/P Invoice Stamp	6654		119.40
100-1605-7739	SOUTHWEST OFFSET PRINTIN...	Winter 2025 Duarte City News Printing/Mailing	6653		8,152.14
100-1610-7652	CINTAS CORPORATION #693	Logo Mats	6613		69.33
100-1610-7636	CINTAS CORPORATION #693	Facility Maint Uniforms	6613		30.85
100-1610-7652	CINTAS CORPORATION #693	Logo Mats	6613		4.15
100-4201	LA PARTY RENTS	Special Safety Permit Refund (COH Pmt#2025-637)	221667		393.70
100-1610-7652	EXECUTIVE ELEVATOR INC	SC Elevator Maintenance 11/2025	6619		188.00
100-1405-7690	WALLACE WOLFF	Planning Commission Meeting	221688		50.00
100-1405-7690	DAVID RODRIGUEZ	Planning Commission Meeting	221678		50.00
100-1405-7690	LUZ YESENIA PAEZ	Planning Commission Meeting	221675		50.00
100-1205-7650	WALLACE SIGN COMPANY	Public Safety Vehicle Decals	6664		260.52
100-1605-7735	SMART & FINAL	Teen Cte CHYLL Activity Supplies	6651		80.54
100-1605-7733	SMART & FINAL	SC Excursion Water	6651		17.22
100-1010-7965	MOORE IACOFANO GOLTSMA...	CO1-Add'l Staff Strategic Plan Workshop	221672		3,560.00
100-1010-7965	MOORE IACOFANO GOLTSMA...	Strategic Planning Services 9/2025	221672		2,795.00
100-1010-7610	FRANCES JIMENEZ	City Clerks New Law/Election Seminar Reimbursement	6626		174.66
100-1815-7980	MAXTREME SERVICES	Misc iPhone Cases/CMO Sandisk HD	6635		404.93
100-1815-8011	MAXTREME SERVICES	(2) iMacs-Public Safety	6635		4,719.90
100-1605-7736	DANCEFIT LLC	Instructor Fee-Jazz/Hip Hop 10/28/25 - 11/18/25	6616		285.60
100-1610-7652	MONROVIA LOCK SHOP	Otis Gordon Score Box Door Repair	221655		245.00
100-1610-7618	MONROVIA LOCK SHOP	Stock Locks	221655		401.38
100-1610-7616	WET VIEWS	Labor (Install Chemical Controller)	6641		1,550.00
100-1610-7616	WET VIEWS	Training Pool Chemical Controller (Becs Sys 3)	6641		5,909.61
100-1610-7652	WET VIEWS	Labor	6641		4,400.00
100-1610-7652	WET VIEWS	3 - BW Valves and BW Controller	6641		9,505.12
100-1020-7716	CURO MANAGED PRINT PRO...	Tree Lighting Ornaments	221659		716.63
100-1015-7680	RUTAN & TUCKER LLP	General City Attorney (Retainer) 9/2025	6646		13,377.50
100-1015-7680	RUTAN & TUCKER LLP	General City Attorney (Retainer) 10/2025	6646		10,747.50
100-1410-7630	SIMON EQUIPMENT RENTALS	Stump Grinder Rental (ROP Park)	221680		174.68
100-1610-8100	DAHLIN GROUP INC	City Hall Building Facade Design Services 10/2025	6615		480.00
100-1605-7965	DAHLIN GROUP INC	Phase II Duarte Park Revital Design Srvcs 10/2025	6615	202615DuartePark-Part2-Play...	17,000.00
100-1605-7737	ANGELS BASEBALL LP	Adult Excursion Tickets 3/22/2026	221648		3,069.00
100-1610-7618	SMART & FINAL	Senior Ctr Coffee Supplies	6651		410.14

Account Number	Vendor DBA	Description (Item)	Payment Number	Project Account Key	Amount
100-1805-7614	STAPLES	Office Supplies	6655		225.34
100-1825-7613	STAPLES	Copier Paper	6655		77.51
100-1605-7733	SMART & FINAL	SC Thanksgiving Dinner Supplies	6651		56.07
100-2126	WEI SONG	Const/Demo Deposit Refund (Pmt#2024-346)	221681		3,196.00
100-1205-7787	MOUNTAIN VISA PLAZA	Public Safety Lease	6638		14,391.00
100-1605-7756	GREGORY MENA	Instructor Fee-SC Yoga 10/2/25 - 11/13/25	6636		579.60
100-1805-7614	STAPLES	Office Supplies	6655		19.88
100-1605-7750	INLAND EMPIRE TOURS & TR…	Excursion Transportation (Falkner Winery)	221664		925.75
100-1825-7626	FEDEX	Document Delivery 11/17/2025	221660		55.26
100-1605-7653	KAIZEN LABORATORIES INC	Annual Software Services	221666		24,500.00
100-1825-7630	CANON FINANCIAL SERVICES I…	(3) CH/PS/SC/TC Copier Lease 12/2025	221653		1,641.70
100-1825-7631	CANON FINANCIAL SERVICES I…	(3) CH/PS/SC/TC Copier Maint 10/2025	221653		493.14
100-1825-7631	CANON U.S.A. INC	Finance Mgr Printer Maint 10/23/25 - 11/22/25	221654		36.60
100-1810-7671	BOB HALL & ASSOCIATES	Planning Manager Recruitment	6624		3,000.00
100-1820-7771	CALIFORNIA STREET LIGHTING	1475 Hunt Dr City Property Damage Repair	6609	DMGE109-Down St Light Pole…	14,900.00
100-1810-7980	LOS ANGELES UNIFIED SCHOO…	Bilingual Testing 11/17/2025	221669		90.00
100-1610-7636	CINTAS CORPORATION #693	Facility Maint Uniforms	6613		16.06
100-1610-7652	CINTAS CORPORATION #693	Logo Mats	6613		42.27
100-1410-7980	HOME DEPOT CREDIT SERVICES	Early Pay Discount (Inv#6044983)	BD26-0657		-0.63
100-1610-7618	HOME DEPOT CREDIT SERVICES	Early Pay Discount (Inv#7513558)	BD26-0657		-4.25
100-1020-7712	SECURE MEDIA TRANSFER	Digitization of VHS Tapes	221671		607.50
100-1020-7710	LUDECKE PROPERTY MANAG…	Chamber Lease 12/2025	221670		1,750.00
100-1020-7716	JON OLIVER KNIGHT	Tree Lighting Musical Performance 12/2/2025	6629		1,000.00
100-1205-7779	ZASIO BALDELOMAR	Red Ribbon Removal Event Reimbursement	221650		197.81
100-1010-7610	U.S. BANK	Brian V Mtg w/Sergeant Dobbins (Mikomi Sushi)	6662		63.58
100-1010-7612	U.S. BANK	Pasadena Star News Online Subscription 10/27/25	6662		18.00
100-1010-7612	U.S. BANK	Pasadena Star News Online Subscription 11/24/25	6662		18.00
100-1010-7614	U.S. BANK	Office Supplies (Amazon)	6662		48.28
100-1010-7614	U.S. BANK	Office Supplies (Amazon)	6662		127.53
100-1010-7980	U.S. BANK	CC Mtg 12/9/25 Cupcakes (Sweet Nothings)	6662		230.00
100-1010-7980	U.S. BANK	DashPass 11/5/2025 - 12/5/2025 (DashPass)	6662		9.99
100-1010-7980	U.S. BANK	CMO Staff Meeting 11/18/25 (San Fernando Coffee)	6662		50.47
100-1010-7980	U.S. BANK	InstaCart Annual Membership	6662		99.00
100-1020-7712	U.S. BANK	Spotify Membership	6662		19.99
100-1020-7712	U.S. BANK	Social Media Ad (Facebook)	6662		49.91
100-1020-7712	U.S. BANK	Hootsuite Membership	6662		149.00
100-1405-7610	U.S. BANK	Interview Panel Lunch 11/6/25 (Hope Village)	6660		117.24
100-1405-7610	U.S. BANK	Interview Panel Refreshments (Smart & Final)	6660		5.49
100-1405-7614	U.S. BANK	Misc Supplies (Smart & Final)	6660		10.99
100-1410-7650	U.S. BANK	2008 Brush Chipper Certificate of Origin (Morbark)	6660		40.00

Account Number	Vendor DBA	Description (Item)	Payment Number	Project Account Key	Amount
100-1020-7711	U.S. BANK	Turkey Feast Raffle Gift Cards (Amazon)	6661		200.00
100-1020-7711	U.S. BANK	Annual Awards Online Save the Date (PaperlessPost)	6661		92.00
100-1020-7980	U.S. BANK	Turkety Feast Supplies (Sprouts)	6661		84.99
100-1020-7980	U.S. BANK	Turkety Feast Supplies (Trader Joes)	6661		82.71
100-1020-7980	U.S. BANK	Turkety Feast/Holiday Supplies (Costco)	6661		211.34
100-1020-7980	U.S. BANK	Turkety Feast Supplies/Drinks (Costco)	6661		18.98
100-1020-7980	U.S. BANK	Annual Awards Candles (Walmart.com)	6661		44.02
100-1605-7733	U.S. BANK	Netflix-Senior Ctr 11/4/2025 - 12/3/2025	6661		8.99
100-1605-7735	U.S. BANK	Netflix-Teen Ctr 11/4/2025 - 12/3/2025	6661		9.00
100-1805-7610	U.S. BANK	Kristen Petersen CSMFO SGV Luncheon 12/3/2025	6661		55.00
100-1805-7610	U.S. BANK	Angela Chiaromonte CSMFO SGV Luncheon 12/3/25	6661		55.00
100-1805-7610	U.S. BANK	Staff Meeting Food 10/30/25 (T Burgers)	6661		104.98
100-1805-7612	U.S. BANK	Angela Chiaromonte 2026 CSMFO Membership	6661		155.00
100-1805-7612	U.S. BANK	Kristen Petersen 2026 CSMFO Membership	6661		155.00
100-1805-7614	U.S. BANK	Accounting Specialist Calculator (Amazon)	6661		77.67
100-1810-7980	U.S. BANK	SC Breakfast/Turkey Feast Supplies (Costco)	6661		269.70
100-1810-7980	U.S. BANK	Turkey Feast Supplies (Smart & Final)	6661		76.25
100-1815-7632	U.S. BANK	Finance Webinar 11/7/2025 - 12/6/2025 (Zoom)	6661		96.00
100-1815-7632	U.S. BANK	Adobe Creative Cloud/Acrobat Pro 11/13/25-12/12/25	6661		884.67
100-1005-7640	CESAR A GARCIA	Council Vehicle Allowance	6623		75.00
100-1005-7641	TERA MARTIN DEL CAMPO	Council Vehicle Allowance	6634		75.00
100-1005-7642	MARGARET FINLAY	Council Vehicle Allowance	6621		75.00
100-1005-7643	VINH TRUONG	Council Vehicle Allowance	6659		75.00
100-1005-7647	MARTIN CALDERON RIOS	Council Vehicle Allowance	6644		75.00
100-1005-7648	SAMUEL KANG	Council Vehicle Allowance	6627		75.00
100-1005-7650	TONEY LEWIS	Council Vehicle Allowance	6631		75.00
100-1825-7674	JOHN FASANA	Health Insurance Reimbursement	6620		435.00
100-1825-7674	JACQUELINE BURCKHARD	Health Insurance Reimbursement	6608		218.00
100-1825-7674	STEVE ESBENSHADE	Health Insurance Reimbursement	6618		435.00
100-1825-7674	CATHERINE BRATTA	Health Insurance Reimbursement	221651		435.00
100-1825-7674	JIM KIRCHNER	Health Insurance Reimbursement	6628		435.00
100-1825-7674	EFREN CASTRO	Health Insurance Reimbursement	6610		566.00
100-1825-7674	MICHAEL TARR	Health Insurance Reimbursement	6658		435.00
100-1825-7674	TERESA RENTERIA	Health Insurance Reimbursement	6643		566.00
100-1610-7618	GARVEY EQUIPMENT COMPA...	Parks Maintenance Backpack Blower	221661		503.08

Account Number	Vendor DBA	Description (Item)	Payment Number	Project Account Key	Amount
100-1610-7636	IMAGEN INC	Full Time Staff Jackets/Uniforms	221663		305.46
100-1805-7654	LSL, LLP	FY25 Year-End Audit- Final	6633		3,680.00
100-2126	ONE STOP SHOP INC	Const/Demo Deposit Refund (Pmt#2024-298)	221674		3,000.00
100-2120	NATURE FOR ALL	SC Rent Deposit Refund 11/12/25	6639		500.00
100-4801	DANA NUBER	Class Refund-Hip Hop (Jack Nuber)	221673		29.54
100-2121	CRESTFIELD TOWNHOMES LLC	Refund-Affordable Housing Analysis (Andres Duarte)	221658	202424- 100-2121/1433 Crestf..	2,260.00
100-2121	CRESTFIELD TOWNHOMES LLC	Refund- 1433 Crestfield (Andres Duarte EIR)	221658	202424- 100-2121/1433 Crestf..	23,778.73
100-2120	JOHN WHEELER FILM PERMITS..	Film Permit Deposit Refund (FP25-03 9/18/2025)	221665		500.00
100-2120	TIFFANY WAGNER	ROP Bldg Rent Deposit Refund 11/22/25	221685		150.00
100-1205-7780	SAN GABRIEL VALLEY HUMAN...	Animal Shelter Services 12/2025	6647		6,666.67
100-1610-7652	WET VIEWS	Fitness Ctr Pool Weekly Maintenance 11/2025	6641		1,950.00
100-1405-7800	EXTRASPACE STORAGE 3426	Building Plans Storage 12/1/2025 - 12/31/2025	BD26-0658		618.20
100-1405-7800	EXTRASPACE STORAGE 3426	Building Plans Storage 12/1/2025 - 12/31/2025	BD26-0659		604.20
				Fund 100 - GENERAL FUND Total:	**835,309.51**
Fund: 220 - GAS TAX FUN					
220-2210-7890	COUNTY OF LOS ANGELES DE...	KITS Monitoring & Reports 10/2025	221657		799.52
220-2210-7890	COUNTY OF LOS ANGELES DE...	Traffic Signal Maintenance 10/2025	221657		4,380.95
				Fund 220 - GAS TAX FUN Total:	**5,180.47**
Fund: 240 - LIGHTING AND LANDSCAPE DISTRICT FUND					
240-2430-7887	HOME DEPOT CREDIT SERVICES	Mesa Gas Lamps Cleaning Supplies	BD26-0657		48.64
240-2423-7887	HOME DEPOT CREDIT SERVICES	Amberwood LLD New Plants	BD26-0657		44.09
240-2426-7810	A-1 MAINTENANCE SERVICES ...	Grocery Outlet Ctr Sweeping 11/2025	6604		843.00
240-2425-7887	SOUTHEAST CONSTRUCTION ...	Hearthstone District Erosion Prevention	221682		262.99
240-2410-7662	WEST COAST ARBORISTS INC	1412 Random Lane Arborist Report	6665		789.60
				Fund 240 - LIGHTING AND LANDSCAPE DISTRICT FUND Total:	**1,988.32**
Fund: 260 - COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)					
260-2605-7965	LDM ASSOCIATES INC	FY26 CDBG ADA Curb Ramps Project 10/2025	6630	202610-Prof Svc-CDBG-ADA C...	615.00
				Fund 260 - COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) Total:	**615.00**
Fund: 290 - SUPPLEMENTAL LAW ENFORCEMENT FUND					
290-2905-7781	LOS ANGELES COUNTY SHERIF...	Sheriff Contract 10/2025	6632		13,191.67
290-2905-7785	LOS ANGELES COUNTY SHERIF...	CS Arts Festival Patrol 9/13/2025	6632		167.70
290-2905-7785	LOS ANGELES COUNTY SHERIF...	Route 66 Parade Patrol 9/27/2025	6632		4,808.83
				Fund 290 - SUPPLEMENTAL LAW ENFORCEMENT FUND Total:	**18,168.20**
Fund: 320 - AIR QUALITY MANAGEMENT FUND (AQMD)					
320-3205-8013	ENTERPRISE FM TRUST	Vehicle 25 Lease 11/01/2025 - 11/30/2025	BD26-0656		490.00
320-3205-8013	ENTERPRISE FM TRUST	Vehicle 24 Lease 11/01/2025 - 11/30/2025	BD26-0656		429.95
320-3205-8013	ENTERPRISE FM TRUST	Vehicle 34 Lease 11/01/2025 - 11/30/2025	BD26-0656		569.24

Account Number	Vendor DBA	Description (Item)	Payment Number	Project Account Key	Amount
320-3205-8013	ENTERPRISE FM TRUST	Vehicle 33 Lease 11/01/2025 - 11/30/2025	BD26-0656		442.41
320-3205-8013	ENTERPRISE FM TRUST	Vehicle 35 Lease 11/01/2025 - 11/30/2025	BD26-0656		681.15
			Fund 320 - AIR QUALITY MANAGEMENT FUND (AQMD) Total:		**2,612.75**
Fund: 440 - PROPOSITION A TRANSIT FUND					
440-4405-7650	AUTOZONE	Vehicle #26 Wipers	221649		41.30
440-4405-8013	FOOTHILL TRANSIT	80th Installment of 3rd Bus 11/2025	6622		3,887.05
440-4405-7960	FOOTHILL TRANSIT	Duarte Local Service 10/2025	6622		25,569.85
440-5004	FOOTHILL TRANSIT	Duarte Local Service 10/2025	6622		-1,366.19
440-4405-7610	U.S. BANK	Erwin Mendez Ontario to Station11/20/25 (Lyft)	6661		27.99
440-4405-7610	U.S. BANK	Erwin Mendez Ontario to Station 11/4/25 (Lyft)	6661		23.99
			Fund 440 - PROPOSITION A TRANSIT FUND Total:		**28,183.99**
Fund: 460 - PROPOSITION C TRANSIT FUND					
460-4605-8013	FOOTHILL TRANSIT	80th Installment of 3rd Bus 11/2025	6622		3,180.31
460-4605-7960	FOOTHILL TRANSIT	Duarte Local Service 10/2025	6622		20,920.79
460-5004	FOOTHILL TRANSIT	Duarte Local Service 10/2025	6622		-1,117.80
460-4605-7788	INLAND EMPIRE TOURS & TR…	Excursion Transportation (Falkner Winery)	221664		925.75
460-4605-7610	U.S. BANK	Erwin Mendez Cal Transit Assocation Conference	6661		800.00
			Fund 460 - PROPOSITION C TRANSIT FUND Total:		**24,709.05**
Fund: 470 - MEASURE R LR TRANSIT FUND					
470-4705-8100	ADVANTEC CONSULTING ENG…	BV & Kellwill TS Design 9/1/25 - 10/31/25	6605	202127/Other Cap-TS Buena V…	1,185.00
			Fund 470 - MEASURE R LR TRANSIT FUND Total:		**1,185.00**
Fund: 490 - MEASURE W (WATER/STORMWATER)					
490-4905-8100	STATE WATER RESOURCE CO…	NPDES Annual Permit Fee 7/1/2025 - 6/30/2026	BD26-0660		10,920.00
490-4905-7980	COUNTY OF LOS ANGELES DE…	Catch Basin Cleaning 7/1/2024 - 6/30/2025	221656		1,257.82
490-4905-7980	COUNTY OF LOS ANGELES DE…	FY25 Catch Basin Cleanout	221656		26,772.58
			Fund 490 - MEASURE W (WATER/STORMWATER) Total:		**38,950.40**
				Grand Total:	**956,902.69**

Report Summary

Fund Summary

Fund	Payment Amount
100 - GENERAL FUND	835,309.51
220 - GAS TAX FUN	5,180.47
240 - LIGHTING AND LANDSCAPE DISTRICT FUND	1,988.32
260 - COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)	615.00
290 - SUPPLEMENTAL LAW ENFORCEMENT FUND	18,168.20
320 - AIR QUALITY MANAGEMENT FUND (AQMD)	2,612.75
440 - PROPOSITION A TRANSIT FUND	28,183.99
460 - PROPOSITION C TRANSIT FUND	24,709.05
470 - MEASURE R LR TRANSIT FUND	1,185.00
490 - MEASURE W (WATER/STORMWATER)	38,950.40
Grand Total:	**956,902.69**

Account Summary

Account Number	Account Name	Payment Amount
100-1005-7640	Travel & Exp - Garcia	75.00
100-1005-7641	Travel & Exp - Martin Del..	75.00
100-1005-7642	Travel & Exp - Finlay	75.00
100-1005-7643	Travel & Exp - Truong	75.00
100-1005-7647	Travel & Exp - Calderon	75.00
100-1005-7648	Travel & Exp - Kang	75.00
100-1005-7650	Travel & Exp - Lewis	75.00
100-1010-7610	Travel, Mtgs & Conf	238.24
100-1010-7612	Publications and Dues	36.00
100-1010-7614	Office Supplies	175.81
100-1010-7965	Professional Services	6,355.00
100-1010-7980	Other Expenses	389.46
100-1015-7680	City Attorney Legal	24,125.00
100-1015-7684	Code Enforcement Legal	19,647.97
100-1020-7710	Chamber Of Commerce	1,750.00
100-1020-7711	Employee Recognition C...	292.00
100-1020-7712	Community Information ...	826.40
100-1020-7716	Special Community Even...	2,316.63
100-1020-7980	Other Expenses	442.04
100-1205-7612	Publications and Dues	200.00
100-1205-7650	Vehicle Maintenance	268.12
100-1205-7761	Parking Ticket Collect	6,960.50
100-1205-7779	Youth Programs	197.81
100-1205-7780	Animal Control	6,819.17
100-1205-7781	Contract Law Enforceme...	482,541.64
100-1205-7782	Crossing Guard Contract...	7,502.20
100-1205-7787	Public Safety Cntr Lease	14,391.00
100-1205-8100	Other Capital Acquisitions	4,811.18
100-1405-7610	Travel, Mtgs & Conf	122.73
100-1405-7614	Office Supplies	275.36
100-1405-7690	Planning Commission	150.00
100-1405-7800	Building Department Ser...	18,116.05
100-1405-7801	Industrial Waste Inspect...	1,968.78
100-1405-7965	Professional Services	10,178.02
100-1410-7614	Office Supplies	145.40
100-1410-7630	Equipment Rentals	174.68
100-1410-7636	Uniforms	1,171.30
100-1410-7650	Vehicle Maintenance	64.31
100-1410-7656	Emergency Generator	190.00
100-1410-7810	Street Sweeping	132.00
100-1410-7980	Other Expenses	103.62
100-1605-7002	Regular Salaries	76.92
100-1605-7653	Active Net Fees	24,500.00

Account Summary

Account Number	Account Name	Payment Amount
100-1605-7730	Special Events	1,386.04
100-1605-7733	Senior Center	497.01
100-1605-7735	Teen Center	2,629.54
100-1605-7736	Youth & Adult Recreatio…	285.60
100-1605-7737	Adult Excursions	3,069.00
100-1605-7739	Publicity	13,152.14
100-1605-7745	Boxing Program	150.00
100-1605-7750	Bus Rentals	925.75
100-1605-7756	Senior Recreation Classes	579.60
100-1605-7965	Professional Services	17,000.00
100-1610-7616	Pool Supplies	7,459.61
100-1610-7618	Building Supplies	3,679.98
100-1610-7636	Uniforms	383.22
100-1610-7652	Building Maint Services	18,676.26
100-1610-8100	Other Capital Improvem…	480.00
100-1805-7610	Travel, Mtgs & Conf	214.98
100-1805-7612	Publications and Dues	310.00
100-1805-7614	Office Supplies	322.89
100-1805-7653	Bank Charges	343.61
100-1805-7654	Audit Services	3,680.00
100-1805-7764	CA CEC Annual Principal …	9,992.07
100-1805-7765	CA CEC Annual Interest …	150.29
100-1805-7965	Professional Services	1,580.00
100-1810-7671	Recruiting	3,000.00
100-1810-7980	Other Expenses	435.95
100-1815-7632	Software	980.67
100-1815-7980	Other Expenses	404.93
100-1815-8011	Computer Equipment (C…	4,719.90
100-1820-7771	Repair Of City Property	14,900.00
100-1825-7613	Duplications And Photos	77.51
100-1825-7614	Office Supplies	119.40
100-1825-7626	Postage	89.42
100-1825-7630	Equipment Lease	1,641.70
100-1825-7631	Equipment Maintenance	529.74
100-1825-7674	Retiree Health Insurance	3,525.00
100-1825-7980	Other Expenses	200.00
100-1830-8100	Vehicle Replacement (C…	45,204.39
100-2120	Refundable Deposits	1,150.00
100-2121	Pass Through Deposits	26,038.73
100-2125	Metro Pass Through (TA…	95.00
100-2126	Construction and Demoli…	6,196.00
100-4201	Building Permits	593.70
100-4801	Youth & Adult Recreatio…	29.54
100-4901	Plan Check Fees	250.00
220-2210-7890	Repairs-Traffic Signal	5,180.47
240-2410-7662	Other Serv-Citywide	789.60
240-2423-7887	Repairs & Replacements	44.09
240-2425-7887	Repairs & Replacements	262.99
240-2426-7810	Street Sweeping	843.00
240-2430-7887	Repairs & Replacements	48.64
260-2605-7965	Professional Services	615.00
290-2905-7781	Contract Law Enforceme…	13,191.67
290-2905-7785	Special Events Patrol	4,976.53
320-3205-8013	Vehicles (Capital)	2,612.75
440-4405-7610	Travel, Mtgs & Conf	51.98
440-4405-7650	Vehicle Maintenance	41.30
440-4405-7960	Foothill Transit Operatio…	25,569.85
440-4405-8013	Vehicles (Capital)	3,887.05

Account Summary

Account Number	Account Name	Payment Amount
440-5004	Other Revenue	-1,366.19
460-4605-7610	Travel, Mtgs & Conf	800.00
460-4605-7788	Shuttle Services	925.75
460-4605-7960	Foothill Tranist Operatio…	20,920.79
460-4605-8013	Vehicles (Capital)	3,180.31
460-5004	Other Revenue	-1,117.80
470-4705-8100	Other Capital Improvem…	1,185.00
490-4905-7980	Other Expenses	28,030.40
490-4905-8100	Other Capital Improvem…	10,920.00
	Grand Total:	**956,902.69**

Project Account Summary

Project Account Key	Payment Amount
None	883,202.87
201023-Annual Int Pmt-EECBG	150.29
201023-Annual Prin Pmts-EECBG	9,992.07
202127/Other Cap-TS Buena Vista & Kelwill Way	1,185.00
202419-Code Enforcement Legal-Tobacco Grant	206.40
202419-Contract Law Enforcement-Tobacco Grant	1,072.33
202424- 100-2121/1433 Crestfield(Andres Duarte)	26,038.73
202520-Walmart Grant-TC YouthProg,Equip,Trip,Supp	2,540.00
202610-Prof Svc-CDBG-ADA Curb Ramps	615.00
202615DuartePark-Part2-Playground/RR/Bball/DogPark	17,000.00
DMGE109-Down St Light Pole_Ctr Median_1475 Hunt Dr	14,900.00
Grand Total:	**956,902.69**

Council Warrant Register By Vendor
By Fund

Payment Dates 11/27/2025 - 12/10/2025

Account Number	Vendor DBA	Description (Item)	Payable Number	Project Account Key	Amount
Fund: 100 - GENERAL FUND					
Vendor: 6796 - AL JERROLD ANGELITO SORIANO					
100-1605-7739	AL JERROLD ANGELITO SORIA…	Winter 2025 City News Design	0003		5,000.00
			Vendor 6796 - AL JERROLD ANGELITO SORIANO Total:		**5,000.00**
Vendor: 6588 - ALBERTO R PEREZ					
100-1610-7652	WET VIEWS	Fitness Ctr Pool Weekly Maintenance 10/2025	2862		1,950.00
100-1610-7616	WET VIEWS	Labor (Install Chemical Controller)	2860		1,550.00
100-1610-7616	WET VIEWS	Training Pool Chemical Controller (Becs Sys 3)	2860		5,909.61
100-1610-7652	WET VIEWS	Labor	2861		4,400.00
100-1610-7652	WET VIEWS	3 - BW Valves and BW Controller	2861		9,505.12
100-1610-7652	WET VIEWS	Fitness Ctr Pool Weekly Maintenance 11/2025	2863		1,950.00
			Vendor 6588 - ALBERTO R PEREZ Total:		**25,264.73**
Vendor: 5561 - ALBERTOS PLUMBING					
100-1205-8100	ALBERTOS PLUMBING	PS Restroom Sinks and Faucets	682201		4,130.00
			Vendor 5561 - ALBERTOS PLUMBING Total:		**4,130.00**
Vendor: 3661 - ALHAMBRA SUPERIOR COURT					
100-1205-7761	SUPERIOR CT OF CAL CO OF L…	Citation Tax Revenue 10/2025	11172025		6,960.50
			Vendor 3661 - ALHAMBRA SUPERIOR COURT Total:		**6,960.50**
Vendor: 6117 - ALL CITY MANAGEMENT SERVICE INC					
100-1205-7782	ALL CITY MANAGEMENT SERV…	Crossing Guard Srvcs 10/26/25 - 11/8/25	104797		7,502.20
			Vendor 6117 - ALL CITY MANAGEMENT SERVICE INC Total:		**7,502.20**
Vendor: 6828 - ANGELS BASEBALL LP					
100-1605-7737	ANGELS BASEBALL LP	Adult Excursion Tickets 3/22/2026	30096021		3,069.00
			Vendor 6828 - ANGELS BASEBALL LP Total:		**3,069.00**
Vendor: 1491 - AUTOZONE					
100-1410-7650	AUTOZONE	Vehicle #3 Battery Core Charge	02814683761		24.31
			Vendor 1491 - AUTOZONE Total:		**24.31**
Vendor: 3981 - CACEO					
100-1205-7612	CALIFORNIA ASSOCIATION OF…	Juan Oseguera Membership Dues	300022750		100.00
100-1205-7612	CALIFORNIA ASSOCIATION OF…	Don Vaillancourt Membership Dues	300022805		100.00
			Vendor 3981 - CACEO Total:		**200.00**
Vendor: 5869 - CALIFORNIA STREET LIGHTING					
100-1820-7771	CALIFORNIA STREET LIGHTING	1475 Hunt Dr City Property Damage Repair	1432	DMGE109-Down St Light Pole…	14,900.00
			Vendor 5869 - CALIFORNIA STREET LIGHTING Total:		**14,900.00**
Vendor: 5719 - CANON FINANCIAL SERVICES INC					
100-1825-7630	CANON FINANCIAL SERVICES I…	(3) CH/PS/SC/TC Copier Lease 12/2025	42224535		1,641.70
100-1825-7631	CANON FINANCIAL SERVICES I…	(3) CH/PS/SC/TC Copier Maint 10/2025	42224535		493.14
			Vendor 5719 - CANON FINANCIAL SERVICES INC Total:		**2,134.84**

Account Number	Vendor DBA	Description (Item)	Payable Number	Project Account Key	Amount
Vendor: 5720 - CANON U.S.A. INC					
100-1825-7631	CANON U.S.A. INC	Finance Mgr Printer Maint 10/23/25 - 11/22/25	6014036435		36.60
				Vendor 5720 - CANON U.S.A. INC Total:	**36.60**
Vendor: 6822 - CARSHE' SPENCER CHESS					
100-1605-7735	I GOT NEXT RETRO ARCADE S…	Teen Ctr Air Hockey & Multicade Tabletop	11072025	202520-Walmart Grant-TC Yo…	2,000.00
				Vendor 6822 - CARSHE' SPENCER CHESS Total:	**2,000.00**
Vendor: 0028 - CATHERINE BRATTA					
100-1825-7674	CATHERINE BRATTA	Health Insurance Reimbursement	12/2025		435.00
				Vendor 0028 - CATHERINE BRATTA Total:	**435.00**
Vendor: 6340 - CESAR A GARCIA					
100-1005-7640	CESAR A GARCIA	Council Vehicle Allowance	12/2025		75.00
				Vendor 6340 - CESAR A GARCIA Total:	**75.00**
Vendor: 5120 - CHARLES ABBOTT ASSOCIATES INC					
100-1405-7800	CHARLES ABBOTT ASSOCIATES…	Building & Safety Srvcs 10/2025	69543		16,893.65
				Vendor 5120 - CHARLES ABBOTT ASSOCIATES INC Total:	**16,893.65**
Vendor: 5140 - CINTAS CORPORATION #693					
100-1610-7636	CINTAS CORPORATION #693	Facility Maint Uniforms	4249516098		30.85
100-1610-7652	CINTAS CORPORATION #693	Logo Mats	4249516098		4.15
100-1610-7652	CINTAS CORPORATION #693	Logo Mats	4250071009		69.33
100-1610-7636	CINTAS CORPORATION #693	Facility Maint Uniforms	4250071426		30.85
100-1610-7652	CINTAS CORPORATION #693	Logo Mats	4250071426		4.15
100-1610-7636	CINTAS CORPORATION #693	Facility Maint Uniforms	4250978164		16.06
100-1610-7652	CINTAS CORPORATION #693	Logo Mats	4250978164		42.27
				Vendor 5140 - CINTAS CORPORATION #693 Total:	**197.66**
Vendor: 6483 - CIVICA LAW GROUP, APC					
100-1015-7684	CIVICA LAW GROUP, APC	1318 Galen St Code Enforcement Legal 10/2025	17798		4,921.90
100-1015-7684	CIVICA LAW GROUP, APC	1802 Huntington Dr (Tobacco) 10/2025	17799	202419-Code Enforcement Le…	206.40
100-1015-7684	CIVICA LAW GROUP, APC	General Code Enforcement Legal 10/2025	17800		3,467.20
100-1015-7684	CIVICA LAW GROUP, APC	LASD Citations - Flat Rate 10/2025	18096		11,000.00
100-1015-7684	CIVICA LAW GROUP, APC	LASD-Costs (Expenses) 10/2025	18097		52.47
				Vendor 6483 - CIVICA LAW GROUP, APC Total:	**19,647.97**
Vendor: 2028 - COUNTY OF LOS ANGELES DEPARTMENT OF PUBLIC WORKS					
100-1405-7801	COUNTY OF LOS ANGELES DE…	Industrial Waste Inspections 10/2025	25111002519		1,968.78
				Vendor 2028 - COUNTY OF LOS ANGELES DEPARTMENT OF PUBLIC WORKS Total:	**1,968.78**
Vendor: 6827 - CRESTFIELD TOWNHOMES LLC					
100-2121	CRESTFIELD TOWNHOMES LLC	Refund-Affordable Housing Analysis (Andres Duarte)	R106186	202424- 100-2121/1433 Crestf..	2,260.00
100-2121	CRESTFIELD TOWNHOMES LLC	Refund- 1433 Crestfield (Andres Duarte EIR)	R106933	202424- 100-2121/1433 Crestf..	23,778.73
				Vendor 6827 - CRESTFIELD TOWNHOMES LLC Total:	**26,038.73**
Vendor: 5494 - CURO MANAGED PRINT PRODUCTION					
100-1020-7716	CURO MANAGED PRINT PRO…	Tree Lighting Ornaments	104333		716.63
				Vendor 5494 - CURO MANAGED PRINT PRODUCTION Total:	**716.63**
Vendor: 6709 - DAHLIN GROUP INC					
100-1610-8100	DAHLIN GROUP INC	City Hall Building Facade Design Services 10/2025	2510-210		480.00
100-1605-7965	DAHLIN GROUP INC	Phase II Duarte Park Revital Design Srvcs 10/2025	2510-211	202615DuartePark-Part2-Play…	17,000.00
				Vendor 6709 - DAHLIN GROUP INC Total:	**17,480.00**

Account Number	Vendor DBA	Description (Item)	Payable Number	Project Account Key	Amount
Vendor: T4813 - DANA NUBER					
100-4801	DANA NUBER	Class Refund-Hip Hop (Jack Nuber)	2002409.002		29.54
				Vendor T4813 - DANA NUBER Total:	**29.54**
Vendor: 6650 - DANCEFIT LLC					
100-1605-7736	DANCEFIT LLC	Instructor Fee-Jazz/Hip Hop 10/28/25 - 11/18/25	15		285.60
				Vendor 6650 - DANCEFIT LLC Total:	**285.60**
Vendor: 5025 - DARRELL RAY CARROLL					
100-1610-7652	MONROVIA LOCK SHOP	City Hall Door Repair	25805		318.24
100-1610-7652	MONROVIA LOCK SHOP	Otis Gordon Score Box Door Repair	25809		245.00
100-1610-7618	MONROVIA LOCK SHOP	Stock Locks	25810		401.38
				Vendor 5025 - DARRELL RAY CARROLL Total:	**964.62**
Vendor: 6748 - DAVID RODRIGUEZ					
100-1405-7690	DAVID RODRIGUEZ	Planning Commission Meeting	11/17/2025		50.00
				Vendor 6748 - DAVID RODRIGUEZ Total:	**50.00**
Vendor: 6434 - DAVID WALLACH					
100-1020-7716	DAVID WALLACH	Santa Coming to Duarte 12/16/2025	91725		300.00
100-1020-7716	DAVID WALLACH	Santa Coming to Duarte 12/18/2025	91825		300.00
				Vendor 6434 - DAVID WALLACH Total:	**600.00**
Vendor: 1381 - DOLPHIN RENTS INC					
100-1605-7733	DOLPHIN RENTS INC	SC Thanksgiving Breakfast Linens	01-221161-03		264.73
				Vendor 1381 - DOLPHIN RENTS INC Total:	**264.73**
Vendor: 1533 - EFREN CASTRO					
100-1825-7674	EFREN CASTRO	Health Insurance Reimbursement	12/2025		566.00
				Vendor 1533 - EFREN CASTRO Total:	**566.00**
Vendor: 6189 - ENTERPRISE FM TRUST					
100-1205-7650	ENTERPRISE FM TRUST	Vehicle 17 Toll Fee 10/11/2025	FBN5471334		7.60
100-1830-8100	ENTERPRISE FM TRUST	Vehicle R-30 Tire Fee	FBN5471334		8.75
100-1830-8100	ENTERPRISE FM TRUST	Vehicle R-22 Initial Reg-DMV Fee	FBN5471334		35.00
100-1830-8100	ENTERPRISE FM TRUST	Vehicle R-28 Tire Fee	FBN5471334		8.75
100-1830-8100	ENTERPRISE FM TRUST	Vehicle 30 Sales Tax Credit for Vehicle Being Sold	FBN5471334		-1,721.27
100-1830-8100	ENTERPRISE FM TRUST	Vehicle 28 Sales Tax Credit for Vehicle Being Sold	FBN5471334		-1,734.36
100-1830-8100	ENTERPRISE FM TRUST	Vehicle R-13 Initial Reg-DMV Fee	FBN5471334		35.00
100-1830-8100	ENTERPRISE FM TRUST	Vehicle R-27 Initial Reg-DMV Fee	FBN5471334		35.00
100-1830-8100	ENTERPRISE FM TRUST	Vehicle R-22 Lease/Maint 10/6/2025 - 10/31/2025	FBN5471334		593.59
100-1830-8100	ENTERPRISE FM TRUST	Vehicle R-23 Initial Reg-DMV Fee	FBN5471334		35.00
100-1830-8100	ENTERPRISE FM TRUST	Vehicle R-22 Tax on Incentive	FBN5471334		52.50
100-1830-8100	ENTERPRISE FM TRUST	Vehicle 26 Lease/Maint 11/01/2025 - 11/30/2025	FBN5471334		849.35
100-1830-8100	ENTERPRISE FM TRUST	Vehicle R-27 Tax on Incentive	FBN5471334		52.50
100-1830-8100	ENTERPRISE FM TRUST	Vehicle 10 Lease/Maint 11/01/2025 - 11/30/2025	FBN5471334		557.10
100-1830-8100	ENTERPRISE FM TRUST	Vehicle 36 Lease/Maint 11/01/2025 - 11/30/2025	FBN5471334		479.96
100-1830-8100	ENTERPRISE FM TRUST	Vehicle 27 Lease/Maint 11/01/2025 - 11/30/2025	FBN5471334		477.31

Account Number	Vendor DBA	Description (Item)	Payable Number	Project Account Key	Amount
100-1830-8100	ENTERPRISE FM TRUST	Vehicle 19 Lease/Maint 11/01/2025 - 11/30/2025	FBN5471334		447.30
100-1830-8100	ENTERPRISE FM TRUST	Vehicle 14 Lease/Maint 11/01/2025 - 11/30/2025	FBN5471334		568.06
100-1830-8100	ENTERPRISE FM TRUST	Vehicle 6 Lease/Maint 11/01/2025 - 11/30/2025	FBN5471334		580.21
100-1830-8100	ENTERPRISE FM TRUST	Vehicle R-14 Lease/Maint 10/21/2025 - 10/31/2025	FBN5471334		406.41
100-1830-8100	ENTERPRISE FM TRUST	Vehicle R-13 Tax on Incentive	FBN5471334		52.50
100-1830-8100	ENTERPRISE FM TRUST	Vehicle 23 Lease/Maint 11/01/2025 - 11/30/2025	FBN5471334		400.76
100-1830-8100	ENTERPRISE FM TRUST	Vehicle 20 Lease/Maint 11/01/2025 - 11/30/2025	FBN5471334		395.08
100-1830-8100	ENTERPRISE FM TRUST	Vehicle 33,34,24,25,35 Maint Fees 11/2025	FBN5471334		259.83
100-1830-8100	ENTERPRISE FM TRUST	Vehicle 13 Lease/Maint 11/01/2025 - 11/30/2025	FBN5471334		223.54
100-1830-8100	ENTERPRISE FM TRUST	Vehicle R-14 Initial Reg-DMV Fee	FBN5471334		120.00
100-1830-8100	ENTERPRISE FM TRUST	Vehicle R-30 Tax on Incentive	FBN5471334		52.50
100-1830-8100	ENTERPRISE FM TRUST	Vehicle R-28 Tax on Incentive	FBN5471334		52.50
100-1830-8100	ENTERPRISE FM TRUST	Vehicle R-23 Tax on Incentive	FBN5471334		52.50
100-1830-8100	ENTERPRISE FM TRUST	Vehicle 22 Lease/Maint 11/01/2025 - 11/30/2025	FBN5471334		398.75
100-1830-8100	ENTERPRISE FM TRUST	Vehicle R-13 Lease/Maint 10/06/2025 - 10/31/2025	FBN5471334		593.59
100-1830-8100	ENTERPRISE FM TRUST	Vehicle R-28 Lease/Maint 11/01/2025 - 11/30/2025	FBN5471334		531.41
100-1830-8100	ENTERPRISE FM TRUST	Vehicle R-23 Lease/Maint 10/06/2025 - 10/31/2025	FBN5471334		594.54
100-1830-8100	ENTERPRISE FM TRUST	Vehicle R-14 Down Payment	FBN5471334		11,095.92
100-1830-8100	ENTERPRISE FM TRUST	Vehicle R-10 Down Payment	FBN5471334		11,095.92
100-1830-8100	ENTERPRISE FM TRUST	Vehicle 3 Lease/Maint 11/01/2025 - 11/30/2025	FBN5471334		1,819.25
100-1830-8100	ENTERPRISE FM TRUST	Vehicle R-30 Tax on Gain on Prior	FBN5471334		1,734.42
100-1830-8100	ENTERPRISE FM TRUST	Vehicle R-30 Lease/Maint 11/01/2025 - 11/30/2025	FBN5471334		530.21
100-1830-8100	ENTERPRISE FM TRUST	Vehicle R-28 Tax on Gain on Prior	FBN5471334		1,721.32
100-1830-8100	ENTERPRISE FM TRUST	Vehicle R-27 Lease/Maint 10/06/2025 - 10/31/2025	FBN5471334		593.59
100-1830-8100	ENTERPRISE FM TRUST	Vehicle R-14 Lease/Maint 11/01/2025 - 11/30/2025	FBN5471334		1,145.33
100-1830-8100	ENTERPRISE FM TRUST	Vehicle 15 Lease/Maint 11/01/2025 - 11/30/2025	FBN5471334		1,088.94
100-1830-8100	ENTERPRISE FM TRUST	Vehicle R-10 Lease/Maint 10/01/2025 - 10/31/2025	FBN5471334		1,086.67
100-1830-8100	ENTERPRISE FM TRUST	Vehicle 17 Lease/Maint 11/01/2025 - 11/30/2025	FBN5471334		827.50
100-1830-8100	ENTERPRISE FM TRUST	Vehicle R-10 Lease/Maint 11/01/2025 - 11/30/2025	FBN5471334		1,147.73
100-1830-8100	ENTERPRISE FM TRUST	Vehicle 7 Lease/Maint 11/01/2025 - 11/30/2025	FBN5471334		784.34
100-1830-8100	ENTERPRISE FM TRUST	Vehicle R-23 Lease/Maint 11/01/2025 - 11/30/2025	FBN5471334		710.42
100-1830-8100	ENTERPRISE FM TRUST	Vehicle R-22 Lease/Maint 11/01/2025 - 11/30/2025	FBN5471334		709.53
100-1830-8100	ENTERPRISE FM TRUST	Vehicle 9 Lease/Maint 11/01/2025 - 11/30/2025	FBN5471334		800.69
100-1830-8100	ENTERPRISE FM TRUST	Vehicle 29 Lease/Maint 11/01/2025 - 11/30/2025	FBN5471334		696.76
100-1830-8100	ENTERPRISE FM TRUST	Vehicle R-27 Lease/Maint 11/01/2025 - 11/30/2025	FBN5471334		709.29

Account Number	Vendor DBA	Description (Item)	Payable Number	Project Account Key	Amount
100-1830-8100	ENTERPRISE FM TRUST	Vehicle R-13 Lease/Maint 11/01/2025 - 11/30/2025	FBN5471334		709.29
100-1830-8100	ENTERPRISE FM TRUST	Vehicle 11 Lease/Maint 11/01/2025 - 11/30/2025	FBN5471334		703.61
				Vendor 6189 - ENTERPRISE FM TRUST Total:	**45,211.99**
Vendor: 1357 - EXECUTIVE ELEVATOR INC					
100-1610-7652	EXECUTIVE ELEVATOR INC	SC Elevator Maintenance 11/2025	10841783		188.00
				Vendor 1357 - EXECUTIVE ELEVATOR INC Total:	**188.00**
Vendor: 5761 - EXTRASPACE STORAGE 3426					
100-1405-7800	EXTRASPACE STORAGE 3426	Building Plans Storage 12/1/2025 - 12/31/2025	337198442		618.20
100-1405-7800	EXTRASPACE STORAGE 3426	Building Plans Storage 12/1/2025 - 12/31/2025	337199493		604.20
				Vendor 5761 - EXTRASPACE STORAGE 3426 Total:	**1,222.40**
Vendor: 0087 - FEDEX					
100-1825-7626	FEDEX	Document Delivery 11/12/2025	9-067-64679		34.16
100-1825-7626	FEDEX	Document Delivery 11/17/2025	9-075-52082		55.26
				Vendor 0087 - FEDEX Total:	**89.42**
Vendor: 6680 - FRANCES JIMENEZ					
100-1010-7610	FRANCES JIMENEZ	City Clerks New Law/Election Seminar Reimbursement	11/12/25 - 11/14/25		174.66
				Vendor 6680 - FRANCES JIMENEZ Total:	**174.66**
Vendor: 1570 - FRIEDRICH ENTERPRISES INC					
100-1410-7810	A-1 MAINTENANCE SERVICES ...	Las Brisas Sweeping 11/2025	211089		66.00
100-1410-7810	A-1 MAINTENANCE SERVICES ...	Las Posadas Sweeping 11/2025	211090		66.00
				Vendor 1570 - FRIEDRICH ENTERPRISES INC Total:	**132.00**
Vendor: 4308 - GARVEY EQUIPMENT COMPANY					
100-1610-7618	GARVEY EQUIPMENT COMPA...	Parks Maintenance Backpack Blower	171779		503.08
				Vendor 4308 - GARVEY EQUIPMENT COMPANY Total:	**503.08**
Vendor: 6618 - GREGORY MENA					
100-1605-7756	GREGORY MENA	Instructor Fee-SC Yoga 10/2/25 - 11/13/25	25-4		579.60
				Vendor 6618 - GREGORY MENA Total:	**579.60**
Vendor: 6175 - HARRIS & ASSOCIATES					
100-1405-7965	HARRIS & ASSOCIATES	Landscape District Assessment 3/30/25 - 4/26/25	67646		4,957.50
				Vendor 6175 - HARRIS & ASSOCIATES Total:	**4,957.50**
Vendor: 5367 - HOLLY T SCHERCH					
100-1410-7636	HENDERSON'S UNIFORMS	Field Services Uniforms	37470		1,171.30
				Vendor 5367 - HOLLY T SCHERCH Total:	**1,171.30**
Vendor: 0788 - HOME DEPOT CREDIT SERVICES					
100-1610-7618	HOME DEPOT CREDIT SERVICES	Fitness Ctr Plumbing/Electrical Repairs	2021094		96.08
100-1610-7618	HOME DEPOT CREDIT SERVICES	CC Floor Repair/Park Paint	9543490		301.89
100-1610-7618	HOME DEPOT CREDIT SERVICES	Park Table Adhesive Seat Repair/Gloves	3813159		41.79
100-1410-7980	HOME DEPOT CREDIT SERVICES	Public Safety Camera Supplies	2410209		69.50
100-1610-7618	HOME DEPOT CREDIT SERVICES	Senior Ctr Supplies/Repairs	7520071		62.62
100-1610-7618	HOME DEPOT CREDIT SERVICES	Misc Supplies/Repairs	5022364		18.54
100-1605-7730	HOME DEPOT CREDIT SERVICES	Dia de los Muertos Altar Supplies	4804774		412.39
100-1610-7618	HOME DEPOT CREDIT SERVICES	FC Weight Equip/Museum/Parks Supplies	7513558		234.57
100-1410-7980	HOME DEPOT CREDIT SERVICES	Tool Supplies	6044983		34.75

Account Number	Vendor DBA	Description (Item)	Payable Number	Project Account Key	Amount
100-1410-7980	HOME DEPOT CREDIT SERVICES	Early Pay Discount (Inv#6044983)	6152322		-0.63
100-1610-7618	HOME DEPOT CREDIT SERVICES	Early Pay Discount (Inv#7513558)	6152322		-4.25
				Vendor 0788 - HOME DEPOT CREDIT SERVICES Total:	**1,267.25**
Vendor: 5904 - IMAGEN INC					
100-1610-7636	IMAGEN INC	Full Time Staff Jackets/Uniforms	46843-1		305.46
				Vendor 5904 - IMAGEN INC Total:	**305.46**
Vendor: 1465 - INLAND EMPIRE STAGES LTD					
100-1605-7750	INLAND EMPIRE TOURS & TR...	Excursion Transportation (Falkner Winery)	64528		925.75
				Vendor 1465 - INLAND EMPIRE STAGES LTD Total:	**925.75**
Vendor: 3821 - JACQUELINE BURCKHARD					
100-1825-7674	JACQUELINE BURCKHARD	Health Insurance Reimbursement	12/2025		218.00
				Vendor 3821 - JACQUELINE BURCKHARD Total:	**218.00**
Vendor: 0128 - JIM KIRCHNER					
100-1825-7674	JIM KIRCHNER	Health Insurance Reimbursement	12/2025		435.00
				Vendor 0128 - JIM KIRCHNER Total:	**435.00**
Vendor: 0086 - JOHN FASANA					
100-1825-7674	JOHN FASANA	Health Insurance Reimbursement	12/2025		435.00
				Vendor 0086 - JOHN FASANA Total:	**435.00**
Vendor: T4968 - JOHN WHEELER FILM PERMITS INC					
100-2120	JOHN WHEELER FILM PERMITS...	Film Permit Deposit Refund (FP25-03 9/18/2025)	R109640		500.00
				Vendor T4968 - JOHN WHEELER FILM PERMITS INC Total:	**500.00**
Vendor: 6697 - JON OLIVER KNIGHT					
100-1020-7716	JON OLIVER KNIGHT	Tree Lighting Musical Performance 12/2/2025	INV0109		1,000.00
				Vendor 6697 - JON OLIVER KNIGHT Total:	**1,000.00**
Vendor: 6735 - JORGE MENA JR					
100-1020-7712	SECURE MEDIA TRANSFER	Digitization of VHS Tapes	6551		607.50
				Vendor 6735 - JORGE MENA JR Total:	**607.50**
Vendor: 6823 - KAIZEN LABORATORIES INC					
100-1605-7653	KAIZEN LABORATORIES INC	Annual Software Services	3099		24,500.00
				Vendor 6823 - KAIZEN LABORATORIES INC Total:	**24,500.00**
Vendor: 6826 - LA PARTY RENTS					
100-4201	LA PARTY RENTS	Special Safety Permit Refund (COH Pmt#2025-637)	R110392		393.70
				Vendor 6826 - LA PARTY RENTS Total:	**393.70**
Vendor: 5438 - LDM ASSOCIATES INC					
100-1405-7965	LDM ASSOCIATES INC	FY26 Federal Grant Administration 10/2025	8807		369.00
				Vendor 5438 - LDM ASSOCIATES INC Total:	**369.00**
Vendor: 0056 - LOS ANGELES COUNTY SHERIFF'S DEPARTMENT					
100-1205-7781	LOS ANGELES COUNTY SHERIF...	Sheriff Contract 10/2025	260931TZ		481,469.31
100-1205-7781	LOS ANGELES COUNTY SHERIF...	Touch A Truck Special Event Patrol 8/2/2025	260845TZ	202419-Contract Law Enforc...	1,072.33
				Vendor 0056 - LOS ANGELES COUNTY SHERIFF'S DEPARTMENT Total:	**482,541.64**
Vendor: 5717 - LOS ANGELES UNIFIED SCHOOL DISTRICT					
100-1810-7980	LOS ANGELES UNIFIED SCHOO...	Bilingual Testing 11/17/2025	3951		90.00
				Vendor 5717 - LOS ANGELES UNIFIED SCHOOL DISTRICT Total:	**90.00**

Account Number	Vendor DBA	Description (Item)	Payable Number	Project Account Key	Amount
Vendor: 4086 - LSL, LLP					
100-1805-7654	LSL, LLP	FY25 Year-End Audit- Final	71695		3,680.00
				Vendor 4086 - LSL, LLP Total:	**3,680.00**
Vendor: 5698 - LUDECKE PROPERTY MANAGEMENT INC					
100-1020-7710	LUDECKE PROPERTY MANAG…	Chamber Lease 12/2025	huntplaz-1735-1225		1,750.00
				Vendor 5698 - LUDECKE PROPERTY MANAGEMENT INC Total:	**1,750.00**
Vendor: 5355 - LUZ YESENIA PAEZ					
100-1405-7690	LUZ YESENIA PAEZ	Planning Commission Meeting	11/17/2025		50.00
				Vendor 5355 - LUZ YESENIA PAEZ Total:	**50.00**
Vendor: 0285 - MARGARET FINLAY					
100-1005-7642	MARGARET FINLAY	Council Vehicle Allowance	12/2025		75.00
				Vendor 0285 - MARGARET FINLAY Total:	**75.00**
Vendor: 6695 - MARTIN CALDERON RIOS					
100-1005-7647	MARTIN CALDERON RIOS	Council Vehicle Allowance	12/2025		75.00
				Vendor 6695 - MARTIN CALDERON RIOS Total:	**75.00**
Vendor: 4286 - MAXTREME INC					
100-1815-7980	MAXTREME SERVICES	Misc iPhone Cases/CMO Sandisk HD	13841		404.93
100-1815-8011	MAXTREME SERVICES	(2) iMacs-Public Safety	13841		4,719.90
				Vendor 4286 - MAXTREME INC Total:	**5,124.83**
Vendor: 6825 - MICHAEL LEWIS					
100-1605-7745	MICHAEL LEWIS	USA Boxing Certification Reimbursement	974270-7/18/25		150.00
				Vendor 6825 - MICHAEL LEWIS Total:	**150.00**
Vendor: 1042 - MICHAEL TARR					
100-1825-7674	MICHAEL TARR	Health Insurance Reimbursement	12/2025		435.00
				Vendor 1042 - MICHAEL TARR Total:	**435.00**
Vendor: 5454 - MOORE IACOFANO GOLTSMAN INC					
100-1010-7965	MOORE IACOFANO GOLTSMA…	CO1-Add'l Staff Strategic Plan Workshop	0094045		3,560.00
100-1010-7965	MOORE IACOFANO GOLTSMA…	Strategic Planning Services 9/2025	0094049		2,795.00
				Vendor 5454 - MOORE IACOFANO GOLTSMAN INC Total:	**6,355.00**
Vendor: 4656 - MUSCO SPORTS LIGHTING LLC					
100-1610-7618	MUSCO SPORTS LIGHTING LLC	ROP Court Light Repair	446019		1,017.12
				Vendor 4656 - MUSCO SPORTS LIGHTING LLC Total:	**1,017.12**
Vendor: 2461 - MVP, LLC					
100-1205-7787	MOUNTAIN VISA PLAZA	Public Safety Lease	12/2025		14,391.00
				Vendor 2461 - MVP, LLC Total:	**14,391.00**
Vendor: 6354 - NATURE FOR ALL					
100-2120	NATURE FOR ALL	SC Rent Deposit Refund 11/12/25	R110251		500.00
				Vendor 6354 - NATURE FOR ALL Total:	**500.00**
Vendor: T5087 - ONE STOP SHOP INC					
100-2126	ONE STOP SHOP INC	Const/Demo Deposit Refund (Pmt#2024-298)	R105215		3,000.00
				Vendor T5087 - ONE STOP SHOP INC Total:	**3,000.00**
Vendor: 6280 - ONLY CREMATIONS FOR PETS					
100-1205-7780	ONLY CREMATIONS FOR PETS	Deceased Animal Disposal 10/2025	91883		152.50
				Vendor 6280 - ONLY CREMATIONS FOR PETS Total:	**152.50**
Vendor: 1197 - PAMELA ROMERO					
100-1605-7002	PAMELA ROMERO	CPR Stipend	12/2025		76.92
				Vendor 1197 - PAMELA ROMERO Total:	**76.92**

Account Number	Vendor DBA	Description (Item)	Payable Number	Project Account Key	Amount
Vendor: 6289 - PAPER RECYCLING & SHREDDING SPECIALISTS					
100-1825-7980	PAPER RECYCLING & SHREDDI…	Document Shredding 11/10/25 (38 Boxes)	615505		200.00
			Vendor 6289 - PAPER RECYCLING & SHREDDING SPECIALISTS Total:		**200.00**
Vendor: 6118 - PLANETBIDS INC					
100-1405-7965	PLANETBIDS INC	FY26 PB System Vendor/Bid Management	1024206		4,851.52
			Vendor 6118 - PLANETBIDS INC Total:		**4,851.52**
Vendor: 6808 - RACHEL HALL					
100-1810-7671	BOB HALL & ASSOCIATES	Planning Manager Recruitment	1047		3,000.00
			Vendor 6808 - RACHEL HALL Total:		**3,000.00**
Vendor: 6057 - REGIONAL TAP SERVICE CENTER					
100-2125	REGIONAL TAP SERVICE CENT…	TAP Card Reload 10/2025	6026185		95.00
			Vendor 6057 - REGIONAL TAP SERVICE CENTER Total:		**95.00**
Vendor: 0196 - RUTAN & TUCKER LLP					
100-1015-7680	RUTAN & TUCKER LLP	General City Attorney (Retainer) 9/2025	1047724		13,377.50
100-1015-7680	RUTAN & TUCKER LLP	General City Attorney (Retainer) 10/2025	1047725		10,747.50
			Vendor 0196 - RUTAN & TUCKER LLP Total:		**24,125.00**
Vendor: 5263 - SAMUEL KANG					
100-1005-7648	SAMUEL KANG	Council Vehicle Allowance	12/2025		75.00
			Vendor 5263 - SAMUEL KANG Total:		**75.00**
Vendor: 6088 - SAN GABRIEL VALLEY HUMANE SOCIETY					
100-1205-7780	SAN GABRIEL VALLEY HUMAN…	Animal Shelter Services 12/2025	12/2025D		6,666.67
			Vendor 6088 - SAN GABRIEL VALLEY HUMANE SOCIETY Total:		**6,666.67**
Vendor: 6820 - SCOTT HUISH					
100-1605-7735	FAMILY FUN CENTER UPLAND …	CHYLL Excursion 12/12/2025	4520	202520-Walmart Grant-TC Yo…	540.00
			Vendor 6820 - SCOTT HUISH Total:		**540.00**
Vendor: 6277 - SECTRAN SECURITY INC					
100-1805-7653	SECTRAN SECURITY INC	November 2025 Courier Pick-up	25110688		343.61
			Vendor 6277 - SECTRAN SECURITY INC Total:		**343.61**
Vendor: 6401 - SIGNAL HILL AUTO ENTERPRISES					
100-1610-7618	SUPPLY SOLUTIONS	Fitness Ctr Shower Curtains	152890		203.84
100-1610-7618	SUPPLY SOLUTIONS	Building Maintenance Supplies	153149-01		393.18
			Vendor 6401 - SIGNAL HILL AUTO ENTERPRISES Total:		**597.02**
Vendor: 0206 - SIMON EQUIPMENT RENTALS					
100-1410-7630	SIMON EQUIPMENT RENTALS	Stump Grinder Rental (ROP Park)	177951		174.68
			Vendor 0206 - SIMON EQUIPMENT RENTALS Total:		**174.68**
Vendor: 0209 - SMART & FINAL					
100-1605-7735	SMART & FINAL	Teen Cte CHYLL Activity Supplies	825900		80.54
100-1605-7733	SMART & FINAL	SC Excursion Water	982599		17.22
100-1610-7618	SMART & FINAL	Senior Ctr Coffee Supplies	516777		410.14
100-1605-7733	SMART & FINAL	SC Thanksgiving Dinner Supplies	794522		56.07
			Vendor 0209 - SMART & FINAL Total:		**563.97**
Vendor: 6784 - SOUTHWEST OFFSET PRINTING CO INC					
100-1605-7739	SOUTHWEST OFFSET PRINTIN…	Winter 2025 Duarte City News Printing/Mailing	209309		8,152.14
			Vendor 6784 - SOUTHWEST OFFSET PRINTING CO INC Total:		**8,152.14**
Vendor: 0218 - STAMP-OUT INC					
100-1825-7614	STAMP-OUT INC	Parks & Rec A/P Invoice Stamp	11172025CD		119.40
			Vendor 0218 - STAMP-OUT INC Total:		**119.40**

Account Number	Vendor DBA	Description (Item)	Payable Number	Project Account Key	Amount
Vendor: 2688 - STAPLES CONTRACT & COMMERCIAL INC					
100-1405-7614	STAPLES	Office Supplies	6047401490		118.27
100-1410-7614	STAPLES	Office Supplies	6048008521		46.63
100-1405-7614	STAPLES	Office Supplies	6048008522		146.10
100-1410-7614	STAPLES	Office Supplies	6048008522		98.77
100-1805-7614	STAPLES	Office Supplies	6048352033		225.34
100-1825-7613	STAPLES	Copier Paper	6048352033		77.51
100-1805-7614	STAPLES	Office Supplies	6048432992		19.88
			Vendor 2688 - STAPLES CONTRACT & COMMERCIAL INC Total:		**732.50**
Vendor: 5074 - STATE OF CA ENERGY RESOURCES CONSERVATION					
100-1805-7764	STATE OF CA ENERGY RESOUR…	CEC Payment 27 of 27	12335	201023-Annual Prin Pmts-EEC…	9,958.92
100-1805-7764	STATE OF CA ENERGY RESOUR…	Unpaid Principal	12335	201023-Annual Prin Pmts-EEC…	33.15
100-1805-7765	STATE OF CA ENERGY RESOUR…	CEC Payment 27 of 27	12335	201023-Annual Int Pmt-EECBG	150.29
			Vendor 5074 - STATE OF CA ENERGY RESOURCES CONSERVATION Total:		**10,142.36**
Vendor: 0083 - STEVE ESBENSHADE					
100-1825-7674	STEVE ESBENSHADE	Health Insurance Reimbursement	12/2025		435.00
			Vendor 0083 - STEVE ESBENSHADE Total:		**435.00**
Vendor: 6462 - SUNBELT RENTALS INC					
100-1605-7730	SUNBELT RENTALS INC	Dia de los Muertos Generator Rental	176361793-0001		973.65
			Vendor 6462 - SUNBELT RENTALS INC Total:		**973.65**
Vendor: T3644 - SUNRUN INSTALLATION SERVICES INC					
100-4201	SUNRUN INSTALLATION SERVI…	Solar Permit Refund (2606 Sunnydale)	Pmt#2024-388		200.00
100-4901	SUNRUN INSTALLATION SERVI…	Solar Permit Refund (2606 Sunnydale)	Pmt#2024-388		250.00
			Vendor T3644 - SUNRUN INSTALLATION SERVICES INC Total:		**450.00**
Vendor: 1610 - SUNWEST ENGINEERING					
100-1410-7656	SUNWEST ENGINEERING	Emergency Generator Inspection 11/4/2025	SA-60465		160.00
100-1410-7656	SUNWEST ENGINEERING	Emergency Generator Spill Bucket Clean-up	SA-64276		30.00
			Vendor 1610 - SUNWEST ENGINEERING Total:		**190.00**
Vendor: 6457 - TERA MARTIN DEL CAMPO					
100-1005-7641	TERA MARTIN DEL CAMPO	Council Vehicle Allowance	12/2025		75.00
			Vendor 6457 - TERA MARTIN DEL CAMPO Total:		**75.00**
Vendor: 3904 - TERESA RENTERIA					
100-1825-7674	TERESA RENTERIA	Health Insurance Reimbursement	12/2025		566.00
			Vendor 3904 - TERESA RENTERIA Total:		**566.00**
Vendor: 5544 - THEODORE SIEGEL					
100-1605-7733	THEODORE SIEGEL	SC 'It's A Wonderful Life' Screening/Presentation	12/11/2025		150.00
			Vendor 5544 - THEODORE SIEGEL Total:		**150.00**
Vendor: T5089 - TIFFANY WAGNER					
100-2120	TIFFANY WAGNER	ROP Bldg Rent Deposit Refund 11/22/25	R110321		150.00
			Vendor T5089 - TIFFANY WAGNER Total:		**150.00**
Vendor: 6100 - TONEY LEWIS					
100-1005-7650	TONEY LEWIS	Council Vehicle Allowance	12/2025		75.00
			Vendor 6100 - TONEY LEWIS Total:		**75.00**
Vendor: 4484 - U.S. BANK					
100-1010-7610	U.S. BANK	Brian V Mtg w/Sergeant Dobbins (Mikomi Sushi)	11252025BV		63.58
100-1010-7612	U.S. BANK	Pasadena Star News Online Subscription 10/27/25	11252025BV		18.00

Account Number	Vendor DBA	Description (Item)	Payable Number	Project Account Key	Amount
100-1010-7612	U.S. BANK	Pasadena Star News Online Subscription 11/24/25	11252025BV		18.00
100-1010-7614	U.S. BANK	Office Supplies (Amazon)	11252025BV		127.53
100-1010-7614	U.S. BANK	Office Supplies (Amazon)	11252025BV		48.28
100-1010-7980	U.S. BANK	DashPass 11/5/2025 - 12/5/2025 (DashPass)	11252025BV		9.99
100-1010-7980	U.S. BANK	CMO Staff Meeting 11/18/25 (San Fernando Coffee)	11252025BV		50.47
100-1010-7980	U.S. BANK	InstaCart Annual Membership	11252025BV		99.00
100-1010-7980	U.S. BANK	CC Mtg 12/9/25 Cupcakes (Sweet Nothings)	11252025BV		230.00
100-1020-7712	U.S. BANK	Social Media Ad (Facebook)	11252025BV		49.91
100-1020-7712	U.S. BANK	Hootsuite Membership	11252025BV		149.00
100-1020-7712	U.S. BANK	Spotify Membership	11252025BV		19.99
100-1405-7610	U.S. BANK	Interview Panel Refreshments (Smart & Final)	11252025CH		5.49
100-1405-7610	U.S. BANK	Interview Panel Lunch 11/6/25 (Hope Village)	11252025CH		117.24
100-1405-7614	U.S. BANK	Misc Supplies (Smart & Final)	11252025CH		10.99
100-1410-7650	U.S. BANK	2008 Brush Chipper Certificate of Origin (Morbark)	11252025CH		40.00
100-1020-7711	U.S. BANK	Turkey Feast Raffle Gift Cards (Amazon)	11252025KP		200.00
100-1020-7711	U.S. BANK	Annual Awards Online Save the Date (PaperlessPost)	11252025KP		92.00
100-1020-7980	U.S. BANK	Turkety Feast Supplies/Drinks (Costco)	11252025KP		18.98
100-1020-7980	U.S. BANK	Annual Awards Candles (Walmart.com)	11252025KP		44.02
100-1020-7980	U.S. BANK	Turkety Feast Supplies (Trader Joes)	11252025KP		82.71
100-1020-7980	U.S. BANK	Turkety Feast Supplies (Sprouts)	11252025KP		84.99
100-1020-7980	U.S. BANK	Turkety Feast/Holiday Supplies (Costco)	11252025KP		211.34
100-1605-7733	U.S. BANK	Netflix-Senior Ctr 11/4/2025 - 12/3/2025	11252025KP		8.99
100-1605-7735	U.S. BANK	Netflix-Teen Ctr 11/4/2025 - 12/3/2025	11252025KP		9.00
100-1805-7610	U.S. BANK	Angela Chiaromonte CSMFO SGV Luncheon 12/3/25	11252025KP		55.00
100-1805-7610	U.S. BANK	Kristen Petersen CSMFO SGV Luncheon 12/3/2025	11252025KP		55.00
100-1805-7610	U.S. BANK	Staff Meeting Food 10/30/25 (T Burgers)	11252025KP		104.98
100-1805-7612	U.S. BANK	Angela Chiaromonte 2026 CSMFO Membership	11252025KP		155.00
100-1805-7612	U.S. BANK	Kristen Petersen 2026 CSMFO Membership	11252025KP		155.00
100-1805-7614	U.S. BANK	Accounting Specialist Calculator (Amazon)	11252025KP		77.67
100-1810-7980	U.S. BANK	Turkey Feast Supplies (Smart & Final)	11252025KP		76.25
100-1810-7980	U.S. BANK	SC Breakfast/Turkey Feast Supplies (Costco)	11252025KP		269.70
100-1815-7632	U.S. BANK	Finance Webinar 11/7/2025 - 12/6/2025 (Zoom)	11252025KP		96.00
100-1815-7632	U.S. BANK	Adobe Creative Cloud/Acrobat Pro 11/13/25-12/12/25	11252025KP		884.67
				Vendor 4484 - U.S. BANK Total:	**3,738.77**

Vendor: 5907 - ULINE INC

Account Number	Vendor DBA	Description (Item)	Payable Number	Project Account Key	Amount
100-1205-8100	ULINE INC	PS Bathroom Mirrors	199978521		681.18
				Vendor 5907 - ULINE INC Total:	**681.18**

Account Number	Vendor DBA	Description (Item)	Payable Number	Project Account Key	Amount
Vendor: 6196 - VINH TRUONG					
100-1005-7643	VINH TRUONG	Council Vehicle Allowance	12/2025		75.00
				Vendor 6196 - VINH TRUONG Total:	**75.00**
Vendor: 5935 - WALLACE SIGN COMPANY					
100-1205-7650	WALLACE SIGN COMPANY	Public Safety Vehicle Decals	23150		260.52
				Vendor 5935 - WALLACE SIGN COMPANY Total:	**260.52**
Vendor: 5835 - WALLACE WOLFF					
100-1405-7690	WALLACE WOLFF	Planning Commission Meeting	11/17/2025		50.00
				Vendor 5835 - WALLACE WOLFF Total:	**50.00**
Vendor: T5088 - WEI SONG					
100-2126	WEI SONG	Const/Demo Deposit Refund (Pmt#2024-346)	R105911		3,196.00
				Vendor T5088 - WEI SONG Total:	**3,196.00**
Vendor: 5015 - WILLDAN FINANCIAL SERVICES					
100-1805-7965	WILLDAN FINANCIAL SERVICES	Cost Allocation Plan & User Fee Study 10/31/25	010-64139		1,580.00
				Vendor 5015 - WILLDAN FINANCIAL SERVICES Total:	**1,580.00**
Vendor: 6706 - ZASIO BALDELOMAR					
100-1205-7779	ZASIO BALDELOMAR	Red Ribbon Removal Event Reimbursement	11/03/2025		197.81
				Vendor 6706 - ZASIO BALDELOMAR Total:	**197.81**
				Fund 100 - GENERAL FUND Total:	**835,309.51**
Fund: 220 - GAS TAX FUN					
Vendor: 2028 - COUNTY OF LOS ANGELES DEPARTMENT OF PUBLIC WORKS					
220-2210-7890	COUNTY OF LOS ANGELES DE…	KITS Monitoring & Reports 10/2025	25111002599		799.52
220-2210-7890	COUNTY OF LOS ANGELES DE…	Traffic Signal Maintenance 10/2025	25111002867		4,380.95
				Vendor 2028 - COUNTY OF LOS ANGELES DEPARTMENT OF PUBLIC WORKS Total:	**5,180.47**
				Fund 220 - GAS TAX FUN Total:	**5,180.47**
Fund: 240 - LIGHTING AND LANDSCAPE DISTRICT FUND					
Vendor: 1570 - FRIEDRICH ENTERPRISES INC					
240-2426-7810	A-1 MAINTENANCE SERVICES …	Grocery Outlet Ctr Sweeping 11/2025	211088		843.00
				Vendor 1570 - FRIEDRICH ENTERPRISES INC Total:	**843.00**
Vendor: 0788 - HOME DEPOT CREDIT SERVICES					
240-2430-7887	HOME DEPOT CREDIT SERVICES	Mesa Gas Lamps Cleaning Supplies	9521450		48.64
240-2423-7887	HOME DEPOT CREDIT SERVICES	Amberwood LLD New Plants	8303386		44.09
				Vendor 0788 - HOME DEPOT CREDIT SERVICES Total:	**92.73**
Vendor: 0217 - SOUTHEAST CONSTRUCTION PRODUCTS INC					
240-2425-7887	SOUTHEAST CONSTRUCTION …	Hearthstone District Erosion Prevention	2511-270009		262.99
				Vendor 0217 - SOUTHEAST CONSTRUCTION PRODUCTS INC Total:	**262.99**
Vendor: 1521 - WEST COAST ARBORISTS INC					
240-2410-7662	WEST COAST ARBORISTS INC	1412 Random Lane Arborist Report	1-11704		789.60
				Vendor 1521 - WEST COAST ARBORISTS INC Total:	**789.60**
				Fund 240 - LIGHTING AND LANDSCAPE DISTRICT FUND Total:	**1,988.32**
Fund: 260 - COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)					
Vendor: 5438 - LDM ASSOCIATES INC					
260-2605-7965	LDM ASSOCIATES INC	FY26 CDBG ADA Curb Ramps Project 10/2025	8808	202610-Prof Svc-CDBG-ADA C…	615.00
				Vendor 5438 - LDM ASSOCIATES INC Total:	**615.00**
				Fund 260 - COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) Total:	**615.00**

Account Number	Vendor DBA	Description (Item)	Payable Number	Project Account Key	Amount
Fund: 290 - SUPPLEMENTAL LAW ENFORCEMENT FUND					
Vendor: 0056 - LOS ANGELES COUNTY SHERIFF'S DEPARTMENT					
290-2905-7781	LOS ANGELES COUNTY SHERIF…	Sheriff Contract 10/2025	260931TZ		13,191.67
290-2905-7785	LOS ANGELES COUNTY SHERIF…	CS Arts Festival Patrol 9/13/2025	260846TZ		167.70
290-2905-7785	LOS ANGELES COUNTY SHERIF…	Route 66 Parade Patrol 9/27/2025	260847TZ		4,808.83
		Vendor 0056 - LOS ANGELES COUNTY SHERIFF'S DEPARTMENT Total:			**18,168.20**
		Fund 290 - SUPPLEMENTAL LAW ENFORCEMENT FUND Total:			**18,168.20**
Fund: 320 - AIR QUALITY MANAGEMENT FUND (AQMD)					
Vendor: 6189 - ENTERPRISE FM TRUST					
320-3205-8013	ENTERPRISE FM TRUST	Vehicle 24 Lease 11/01/2025 - 11/30/2025	FBN5471334		429.95
320-3205-8013	ENTERPRISE FM TRUST	Vehicle 25 Lease 11/01/2025 - 11/30/2025	FBN5471334		490.00
320-3205-8013	ENTERPRISE FM TRUST	Vehicle 34 Lease 11/01/2025 - 11/30/2025	FBN5471334		569.24
320-3205-8013	ENTERPRISE FM TRUST	Vehicle 35 Lease 11/01/2025 - 11/30/2025	FBN5471334		681.15
320-3205-8013	ENTERPRISE FM TRUST	Vehicle 33 Lease 11/01/2025 - 11/30/2025	FBN5471334		442.41
		Vendor 6189 - ENTERPRISE FM TRUST Total:			**2,612.75**
		Fund 320 - AIR QUALITY MANAGEMENT FUND (AQMD) Total:			**2,612.75**
Fund: 440 - PROPOSITION A TRANSIT FUND					
Vendor: 1491 - AUTOZONE					
440-4405-7650	AUTOZONE	Vehicle #26 Wipers	02814786384		41.30
		Vendor 1491 - AUTOZONE Total:			**41.30**
Vendor: 3192 - FOOTHILL TRANSIT					
440-4405-8013	FOOTHILL TRANSIT	80th Installment of 3rd Bus 11/2025	SI010998		3,887.05
440-4405-7960	FOOTHILL TRANSIT	Duarte Local Service 10/2025	SI011000		25,569.85
440-5004	FOOTHILL TRANSIT	Duarte Local Service 10/2025	SI011000		-1,366.19
		Vendor 3192 - FOOTHILL TRANSIT Total:			**28,090.71**
Vendor: 4484 - U.S. BANK					
440-4405-7610	U.S. BANK	Erwin Mendez Ontario to Station 11/4/25 (Lyft)	11252025KP		23.99
440-4405-7610	U.S. BANK	Erwin Mendez Ontario to Station11/20/25 (Lyft)	11252025KP		27.99
		Vendor 4484 - U.S. BANK Total:			**51.98**
		Fund 440 - PROPOSITION A TRANSIT FUND Total:			**28,183.99**
Fund: 460 - PROPOSITION C TRANSIT FUND					
Vendor: 3192 - FOOTHILL TRANSIT					
460-4605-8013	FOOTHILL TRANSIT	80th Installment of 3rd Bus 11/2025	SI010998		3,180.31
460-4605-7960	FOOTHILL TRANSIT	Duarte Local Service 10/2025	SI011000		20,920.79
460-5004	FOOTHILL TRANSIT	Duarte Local Service 10/2025	SI011000		-1,117.80
		Vendor 3192 - FOOTHILL TRANSIT Total:			**22,983.30**
Vendor: 1465 - INLAND EMPIRE STAGES LTD					
460-4605-7788	INLAND EMPIRE TOURS & TR…	Excursion Transportation (Falkner Winery)	64528		925.75
		Vendor 1465 - INLAND EMPIRE STAGES LTD Total:			**925.75**
Vendor: 4484 - U.S. BANK					
460-4605-7610	U.S. BANK	Erwin Mendez Cal Transit Assocation Conference	11252025KP		800.00
		Vendor 4484 - U.S. BANK Total:			**800.00**
		Fund 460 - PROPOSITION C TRANSIT FUND Total:			**24,709.05**

Account Number	Vendor DBA	Description (Item)	Payable Number	Project Account Key	Amount
Fund: 470 - MEASURE R LR TRANSIT FUND					
Vendor: 6674 - ADVANTEC CONSULTING ENGINEERS INC					
470-4705-8100	ADVANTEC CONSULTING ENG…	BV & Kellwill TS Design 9/1/25 - 10/31/25	9801-0677-08	202127/Other Cap-TS Buena V…	1,185.00
			Vendor 6674 - ADVANTEC CONSULTING ENGINEERS INC Total:		**1,185.00**
			Fund 470 - MEASURE R LR TRANSIT FUND Total:		**1,185.00**
Fund: 490 - MEASURE W (WATER/STORMWATER)					
Vendor: 2172 - COUNTY OF LOS ANGELES DEPARTMENT OF PUBLIC WORKS					
490-4905-7980	COUNTY OF LOS ANGELES DE…	Catch Basin Cleaning 7/1/2024 - 6/30/2025	SA260000199		1,257.82
490-4905-7980	COUNTY OF LOS ANGELES DE…	FY25 Catch Basin Cleanout	SA60000198		26,772.58
			Vendor 2172 - COUNTY OF LOS ANGELES DEPARTMENT OF PUBLIC WORKS Total:		**28,030.40**
Vendor: 1240 - STATE WATER RESOURCES CONTROL BOARD					
490-4905-8100	STATE WATER RESOURCE CO…	NPDES Annual Permit Fee 7/1/2025 - 6/30/2026	SW-0322683		10,920.00
			Vendor 1240 - STATE WATER RESOURCES CONTROL BOARD Total:		**10,920.00**
			Fund 490 - MEASURE W (WATER/STORMWATER) Total:		**38,950.40**
			Grand Total:		**956,902.69**

Report Summary

Fund Summary

Fund	Payment Amount
100 - GENERAL FUND	835,309.51
220 - GAS TAX FUN	5,180.47
240 - LIGHTING AND LANDSCAPE DISTRICT FUND	1,988.32
260 - COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)	615.00
290 - SUPPLEMENTAL LAW ENFORCEMENT FUND	18,168.20
320 - AIR QUALITY MANAGEMENT FUND (AQMD)	2,612.75
440 - PROPOSITION A TRANSIT FUND	28,183.99
460 - PROPOSITION C TRANSIT FUND	24,709.05
470 - MEASURE R LR TRANSIT FUND	1,185.00
490 - MEASURE W (WATER/STORMWATER)	38,950.40
Grand Total:	**956,902.69**

Account Summary

Account Number	Account Name	Payment Amount
100-1005-7640	Travel & Exp - Garcia	75.00
100-1005-7641	Travel & Exp - Martin Del..	75.00
100-1005-7642	Travel & Exp - Finlay	75.00
100-1005-7643	Travel & Exp - Truong	75.00
100-1005-7647	Travel & Exp - Calderon	75.00
100-1005-7648	Travel & Exp - Kang	75.00
100-1005-7650	Travel & Exp - Lewis	75.00
100-1010-7610	Travel, Mtgs & Conf	238.24
100-1010-7612	Publications and Dues	36.00
100-1010-7614	Office Supplies	175.81
100-1010-7965	Professional Services	6,355.00
100-1010-7980	Other Expenses	389.46
100-1015-7680	City Attorney Legal	24,125.00
100-1015-7684	Code Enforcement Legal	19,647.97
100-1020-7710	Chamber Of Commerce	1,750.00
100-1020-7711	Employee Recognition C…	292.00
100-1020-7712	Community Information …	826.40
100-1020-7716	Special Community Even…	2,316.63
100-1020-7980	Other Expenses	442.04
100-1205-7612	Publications and Dues	200.00
100-1205-7650	Vehicle Maintenance	268.12
100-1205-7761	Parking Ticket Collect	6,960.50
100-1205-7779	Youth Programs	197.81
100-1205-7780	Animal Control	6,819.17
100-1205-7781	Contract Law Enforceme…	482,541.64
100-1205-7782	Crossing Guard Contract…	7,502.20
100-1205-7787	Public Safety Cntr Lease	14,391.00
100-1205-8100	Other Capital Acquisitions	4,811.18
100-1405-7610	Travel, Mtgs & Conf	122.73
100-1405-7614	Office Supplies	275.36
100-1405-7690	Planning Commission	150.00
100-1405-7800	Building Department Ser…	18,116.05
100-1405-7801	Industrial Waste Inspect…	1,968.78
100-1405-7965	Professional Services	10,178.02
100-1410-7614	Office Supplies	145.40
100-1410-7630	Equipment Rentals	174.68
100-1410-7636	Uniforms	1,171.30
100-1410-7650	Vehicle Maintenance	64.31
100-1410-7656	Emergency Generator	190.00
100-1410-7810	Street Sweeping	132.00
100-1410-7980	Other Expenses	103.62
100-1605-7002	Regular Salaries	76.92
100-1605-7653	Active Net Fees	24,500.00

Account Summary

Account Number	Account Name	Payment Amount
100-1605-7730	Special Events	1,386.04
100-1605-7733	Senior Center	497.01
100-1605-7735	Teen Center	2,629.54
100-1605-7736	Youth & Adult Recreatio…	285.60
100-1605-7737	Adult Excursions	3,069.00
100-1605-7739	Publicity	13,152.14
100-1605-7745	Boxing Program	150.00
100-1605-7750	Bus Rentals	925.75
100-1605-7756	Senior Recreation Classes	579.60
100-1605-7965	Professional Services	17,000.00
100-1610-7616	Pool Supplies	7,459.61
100-1610-7618	Building Supplies	3,679.98
100-1610-7636	Uniforms	383.22
100-1610-7652	Building Maint Services	18,676.26
100-1610-8100	Other Capital Improvem…	480.00
100-1805-7610	Travel, Mtgs & Conf	214.98
100-1805-7612	Publications and Dues	310.00
100-1805-7614	Office Supplies	322.89
100-1805-7653	Bank Charges	343.61
100-1805-7654	Audit Services	3,680.00
100-1805-7764	CA CEC Annual Principal …	9,992.07
100-1805-7765	CA CEC Annual Interest …	150.29
100-1805-7965	Professional Services	1,580.00
100-1810-7671	Recruiting	3,000.00
100-1810-7980	Other Expenses	435.95
100-1815-7632	Software	980.67
100-1815-7980	Other Expenses	404.93
100-1815-8011	Computer Equipment (C…	4,719.90
100-1820-7771	Repair Of City Property	14,900.00
100-1825-7613	Duplications And Photos	77.51
100-1825-7614	Office Supplies	119.40
100-1825-7626	Postage	89.42
100-1825-7630	Equipment Lease	1,641.70
100-1825-7631	Equipment Maintenance	529.74
100-1825-7674	Retiree Health Insurance	3,525.00
100-1825-7980	Other Expenses	200.00
100-1830-8100	Vehicle Replacement (C…	45,204.39
100-2120	Refundable Deposits	1,150.00
100-2121	Pass Through Deposits	26,038.73
100-2125	Metro Pass Through (TA…	95.00
100-2126	Construction and Demoli…	6,196.00
100-4201	Building Permits	593.70
100-4801	Youth & Adult Recreatio…	29.54
100-4901	Plan Check Fees	250.00
220-2210-7890	Repairs-Traffic Signal	5,180.47
240-2410-7662	Other Serv-Citywide	789.60
240-2423-7887	Repairs & Replacements	44.09
240-2425-7887	Repairs & Replacements	262.99
240-2426-7810	Street Sweeping	843.00
240-2430-7887	Repairs & Replacements	48.64
260-2605-7965	Professional Services	615.00
290-2905-7781	Contract Law Enforceme…	13,191.67
290-2905-7785	Special Events Patrol	4,976.53
320-3205-8013	Vehicles (Capital)	2,612.75
440-4405-7610	Travel, Mtgs & Conf	51.98
440-4405-7650	Vehicle Maintenance	41.30
440-4405-7960	Foothill Transit Operatio…	25,569.85
440-4405-8013	Vehicles (Capital)	3,887.05

Account Summary

Account Number	Account Name	Payment Amount
440-5004	Other Revenue	-1,366.19
460-4605-7610	Travel, Mtgs & Conf	800.00
460-4605-7788	Shuttle Services	925.75
460-4605-7960	Foothill Tranist Operatio…	20,920.79
460-4605-8013	Vehicles (Capital)	3,180.31
460-5004	Other Revenue	-1,117.80
470-4705-8100	Other Capital Improvem…	1,185.00
490-4905-7980	Other Expenses	28,030.40
490-4905-8100	Other Capital Improvem…	10,920.00
	Grand Total:	**956,902.69**

Project Account Summary

Project Account Key	Payment Amount
None	883,202.87
201023-Annual Int Pmt-EECBG	150.29
201023-Annual Prin Pmts-EECBG	9,992.07
202127/Other Cap-TS Buena Vista & Kelwill Way	1,185.00
202419-Code Enforcement Legal-Tobacco Grant	206.40
202419-Contract Law Enforcement-Tobacco Grant	1,072.33
202424- 100-2121/1433 Crestfield(Andres Duarte)	26,038.73
202520-Walmart Grant-TC YouthProg,Equip,Trip,Supp	2,540.00
202610-Prof Svc-CDBG-ADA Curb Ramps	615.00
202615DuartePark-Part2-Playground/RR/Bball/DogPark	17,000.00
DMGE109-Down St Light Pole_Ctr Median_1475 Hunt Dr	14,900.00
Grand Total:	**956,902.69**

City of Duarte

MONTHLY FINANCIAL REPORT

Month Ended October 31, 2025
(33.3% of FY 2025-26 Completed)

Contents	Page #

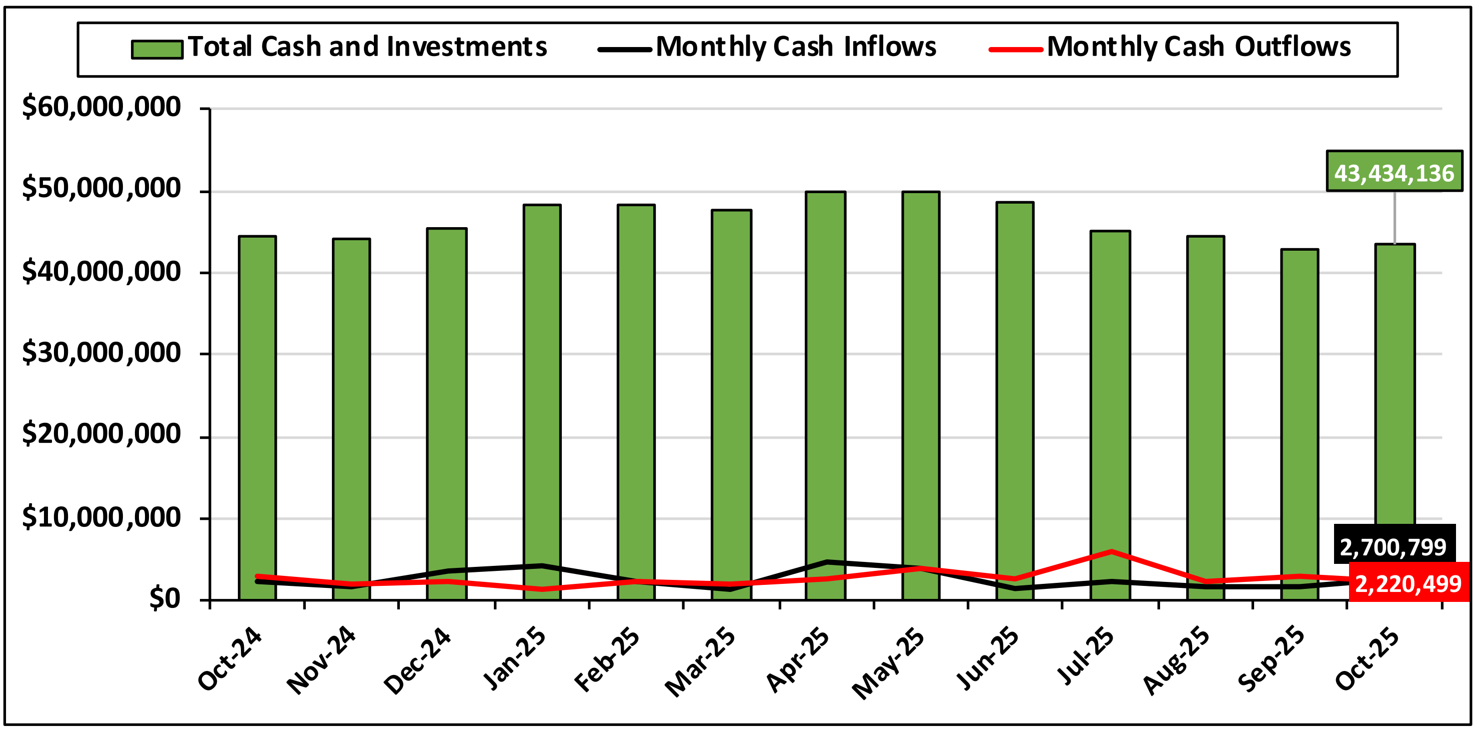
Completed 11/20/25

CITY OF DUARTE

Treasury Report - Monthly Activity & Balances

Month Ended October 31, 2025

MONTHLY ACTIVITY			
	Bank*	**LAIF***	**Total**
Beginning Balance (10/01/2025)	$2,278,348	$40,675,489	**$42,953,836**
Cash Inflows			
Receipts	$2,255,588	$445,211	**$2,700,799**
Transfers In	$2,000,000	$0	**$2,000,000**
Total Cash Inflows	$4,255,588	$445,211	**$4,700,799**
Cash Outflows			
Disbursements	$2,220,499	$0	**$2,220,499**
Transfers Out	$0	$2,000,000	**$2,000,000**
Total Cash Outflows	$2,220,499	$2,000,000	**$4,220,499**
Net Activity	$2,035,089	($1,554,789)	**$480,300**
Ending Balance (10/31/2025)	**$4,313,437**	**$39,120,700**	**$43,434,136**

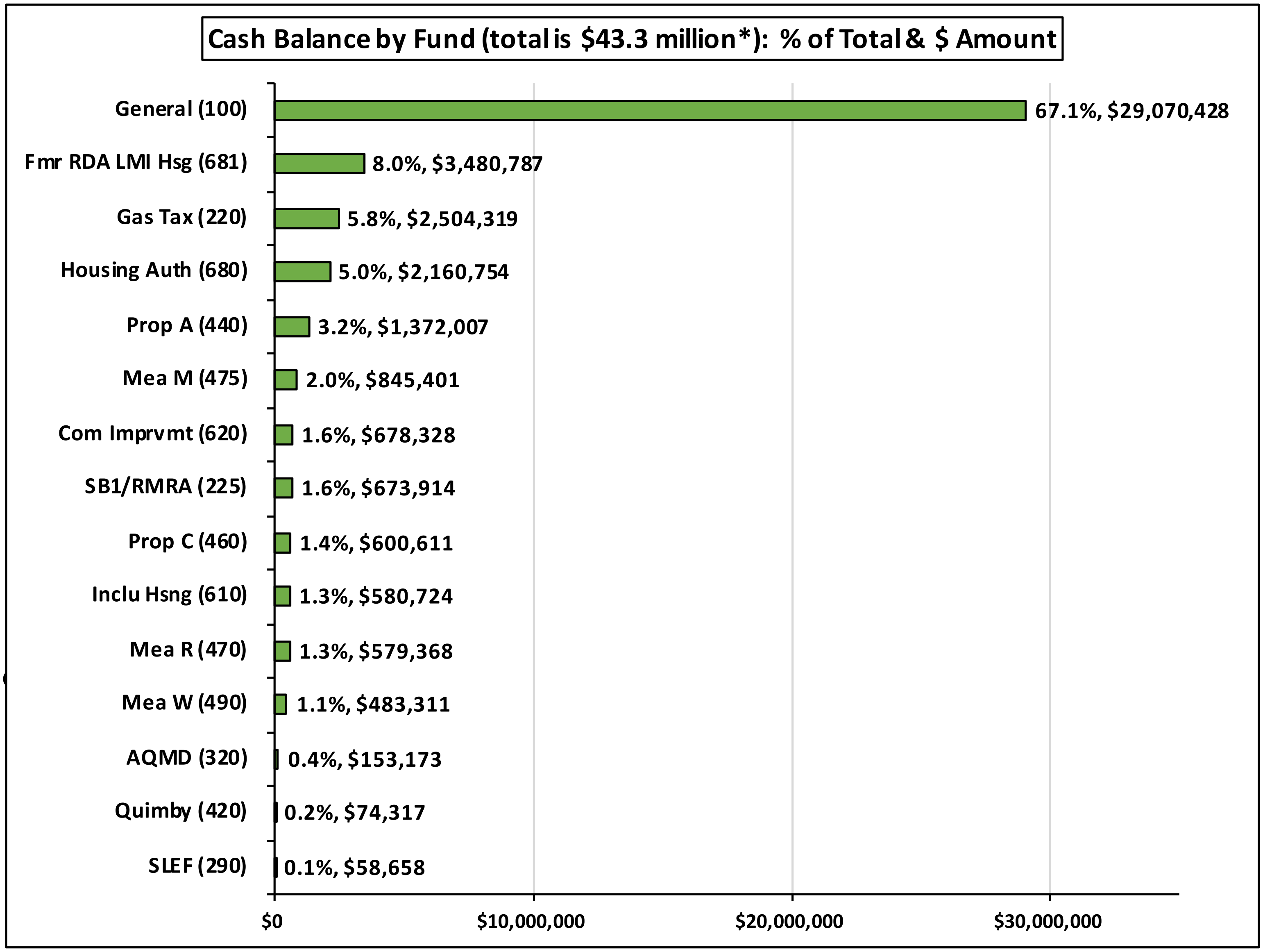


*The "Bank" balance refers to the balance in the City's primary checking account. The "LAIF" balance refers to the City's investment balance with the Local Agency Investment Fund, which is part of the State of California's Pooled Money Investment Account and administered by the California State Treasurer.

CITY OF DUARTE

Treasury Report - Cash Balance by Fund

Month Ended October 31, 2025



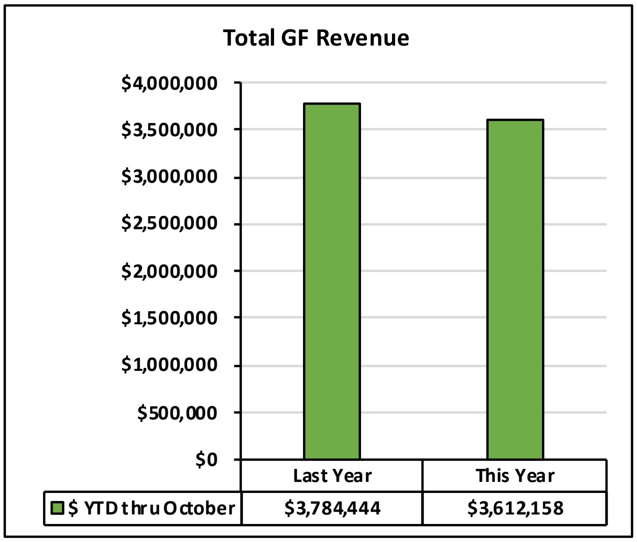
*Source: City of Duarte general ledger. Note that the total cash balance as shown in the City's general ledger is not equal to the combined ending "Bank" and "LAIF" balances shown on the previous page. Because certain transactions are reflected at different times in the general ledger as compared to the City's bank account, the combined "Bank" and "LAIF" balances will rarely equal precisely the City's general ledger cash balance. The City performs a monthly "bank reconciliation" to reconcile these balances.

**Funds with zero or negative cash balances are not shown above. Those with negative balances are offset against the General Fund cash balance.

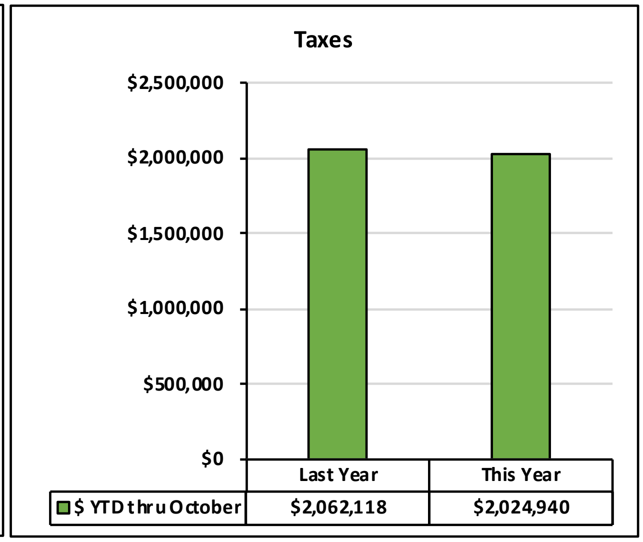
CITY OF DUARTE

General Fund Revenue by Category & Major Sources

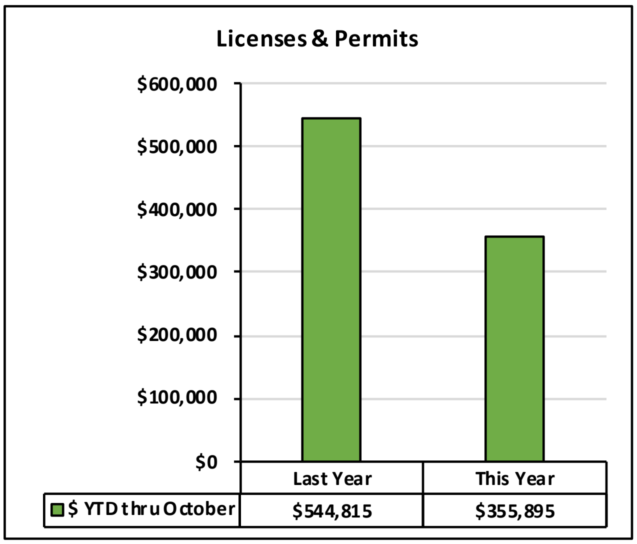
FY 2025-26 Year-to-Date Through October versus Prior Year



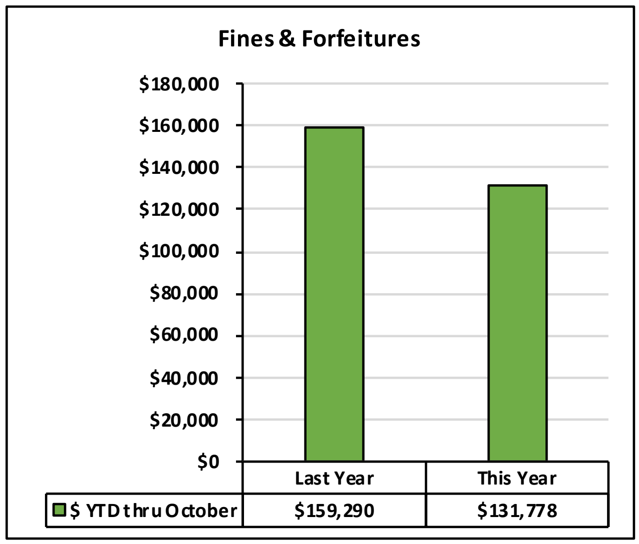
	Last Year	This Year
$ YTD thru October	$3,784,444	$3,612,158



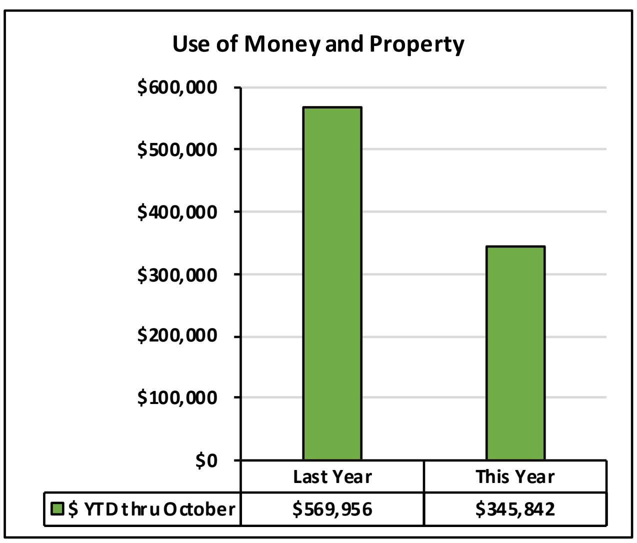
	Last Year	This Year
$ YTD thru October	$2,062,118	$2,024,940



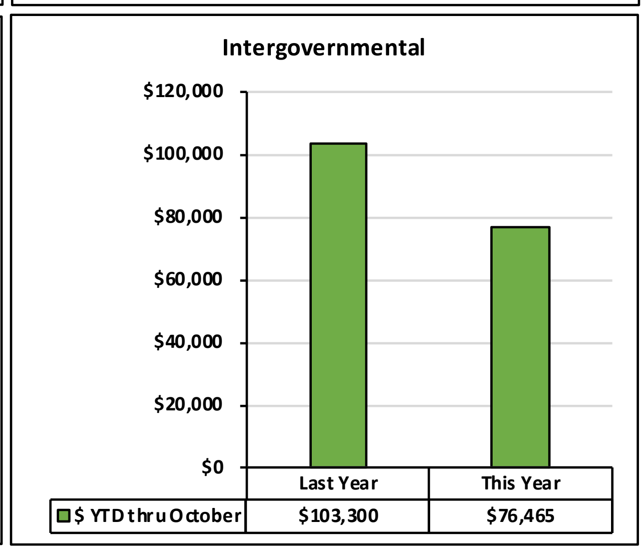
	Last Year	This Year
$ YTD thru October	$544,815	$355,895



	Last Year	This Year
$ YTD thru October	$159,290	$131,778



	Last Year	This Year
$ YTD thru October	$569,956	$345,842



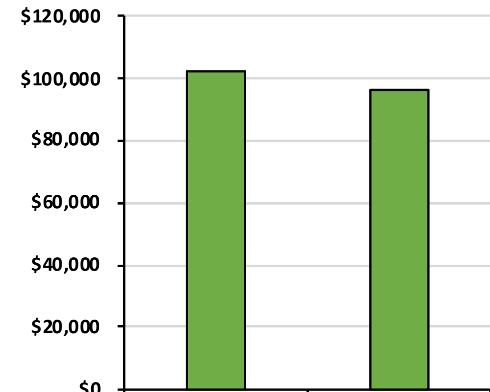
	Last Year	This Year
$ YTD thru October	$103,300	$76,465

CITY OF DUARTE

General Fund Revenue by Category & Major Sources

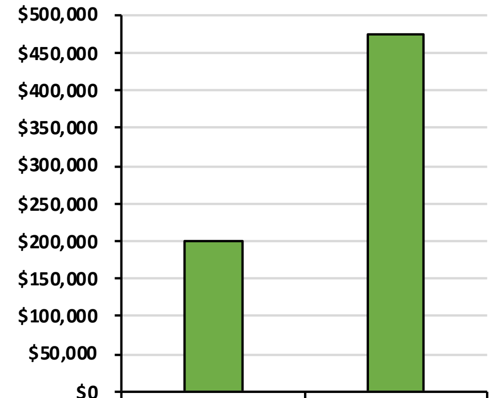
FY 2025-26 Year-to-Date Through October versus Prior Year

Recreation Fees



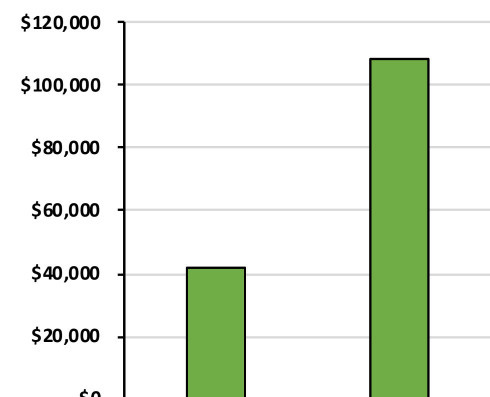
	Last Year	This Year
$ YTD thru October	$101,887	$96,229

Other Service Charges



	Last Year	This Year
$ YTD thru October	$201,088	$473,138

Miscellaneous

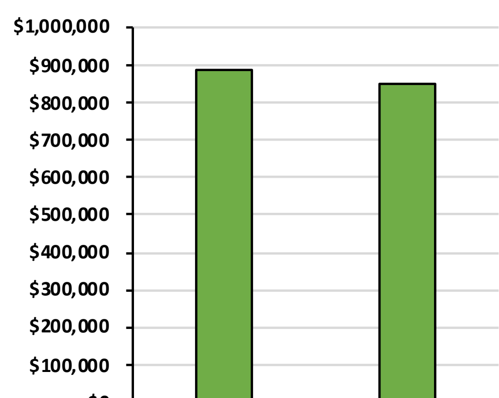


	Last Year	This Year
$ YTD thru October	$41,990	$107,871

Reimbursements

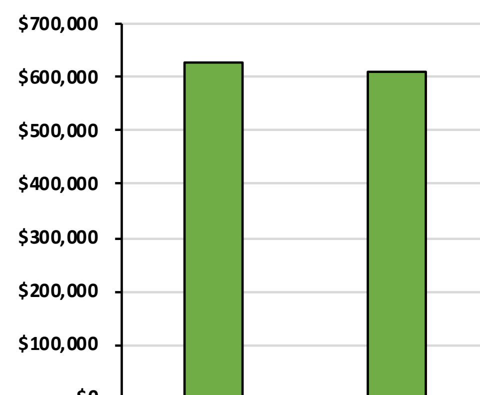
	Last Year	This Year
$ YTD thru October	$0	$0

Sales and Use Tax



	Last Year	This Year
$ YTD thru October	$887,268	$852,067

Transactions (New Sales) Tax



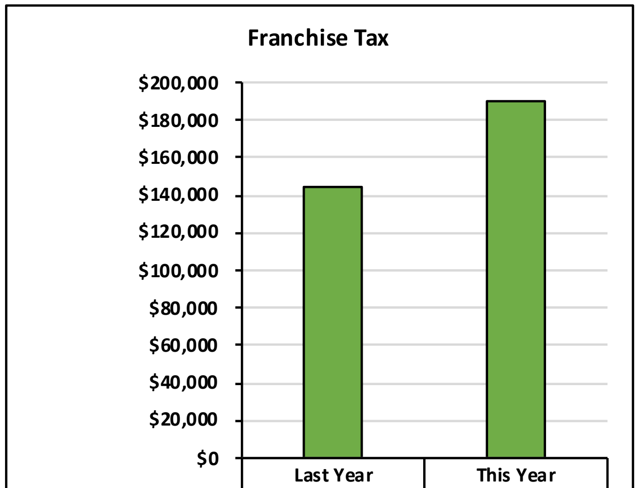
	Last Year	This Year
$ YTD thru October	$627,715	$612,080

CITY OF DUARTE

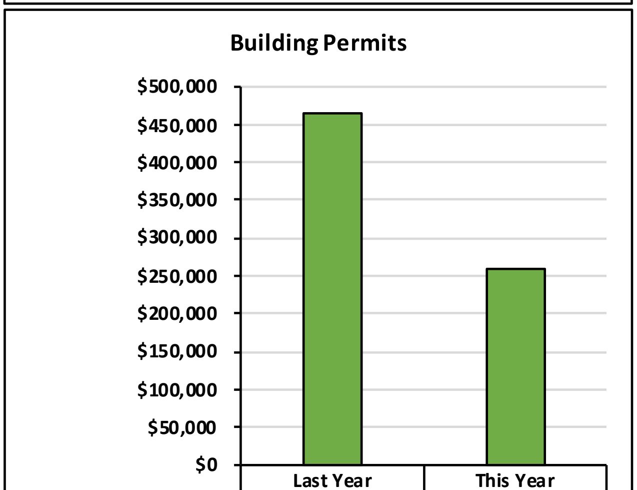
General Fund Revenue by Category & Major Sources

FY 2025-26 Year-to-Date Through October versus Prior Year

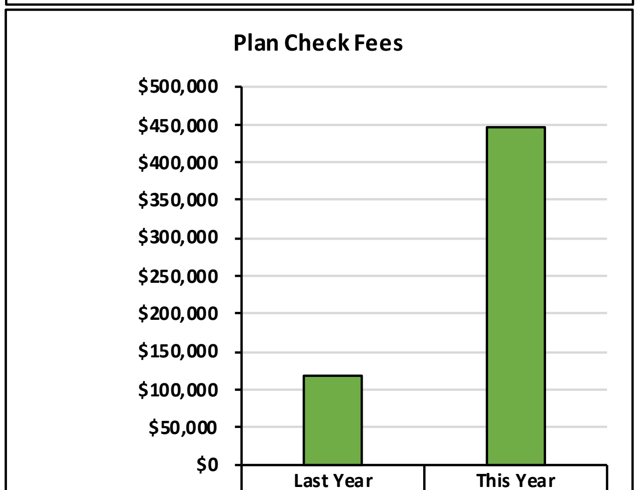
	Last Year	This Year
$ YTD thru October	$80,671	$79,134



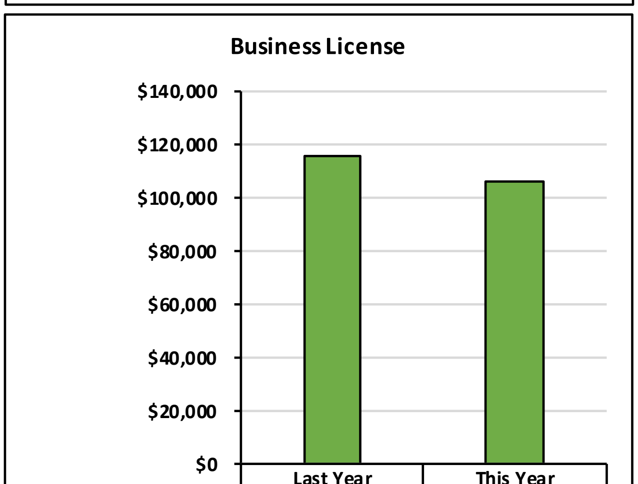
	Last Year	This Year
$ YTD thru October	$144,221	$189,812



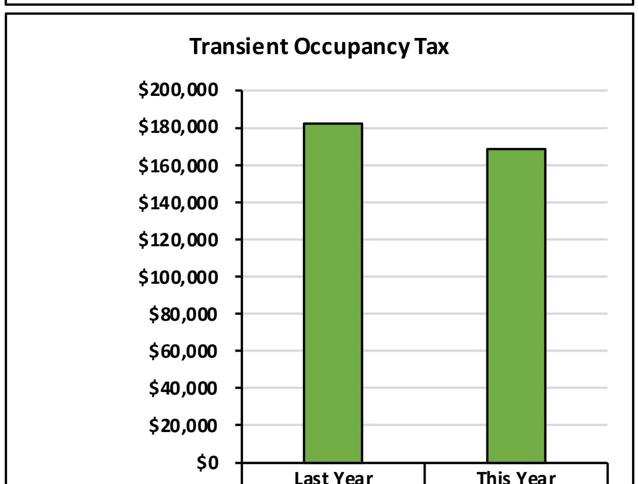
	Last Year	This Year
$ YTD thru October	$466,305	$258,362



	Last Year	This Year
$ YTD thru October	$119,396	$446,769



	Last Year	This Year
$ YTD thru October	$115,672	$105,930



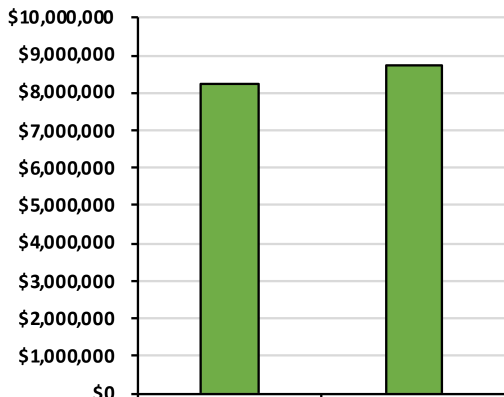
	Last Year	This Year
$ YTD thru October	$181,786	$168,586

CITY OF DUARTE

General Fund Expenditures by Category & Division

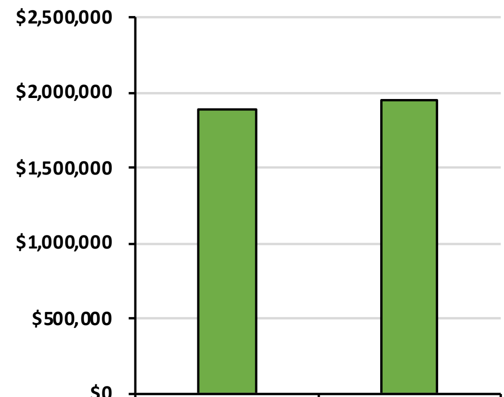
FY 2025-26 Year-to-Date Through October versus Prior Year

Total GF Expenditures



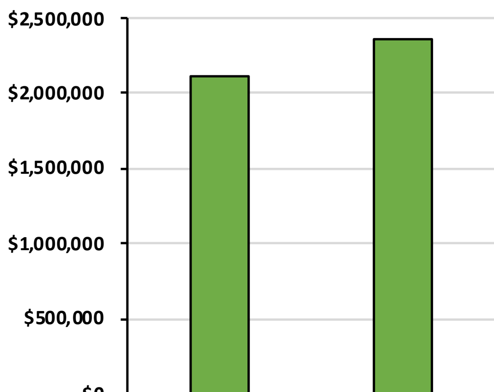
	Last Year	This Year
$ YTD thru October	$8,240,757	$8,704,167

Personnel-Salaries



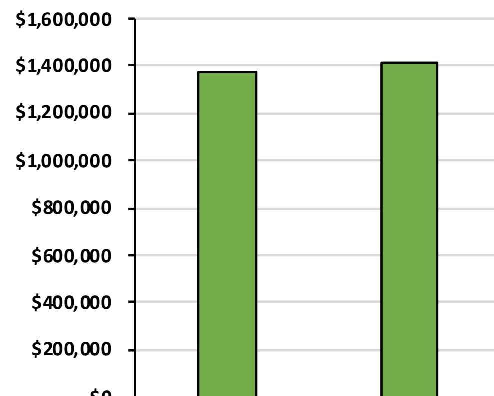
	Last Year	This Year
$ YTD thru October	$1,891,660	$1,954,856

Personnel-Nonsalary



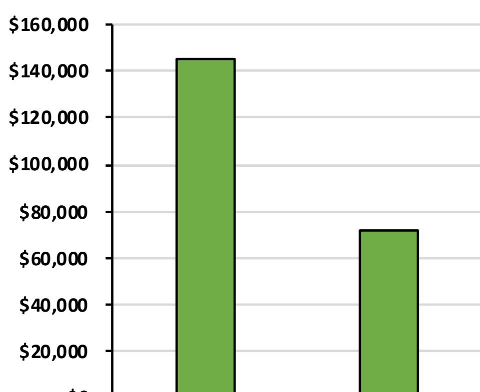
	Last Year	This Year
$ YTD thru October	$2,109,237	$2,356,828

Sherriff Contract



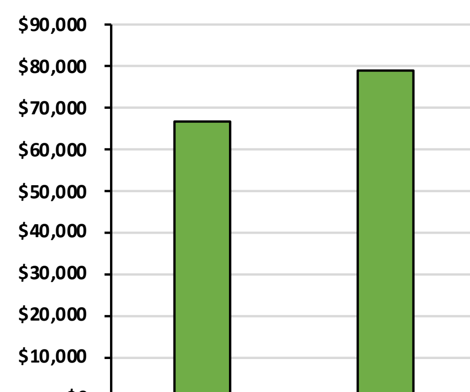
	Last Year	This Year
$ YTD thru October	$1,371,047	$1,414,191

Building Dept Services



	Last Year	This Year
$ YTD thru October	$145,207	$71,973

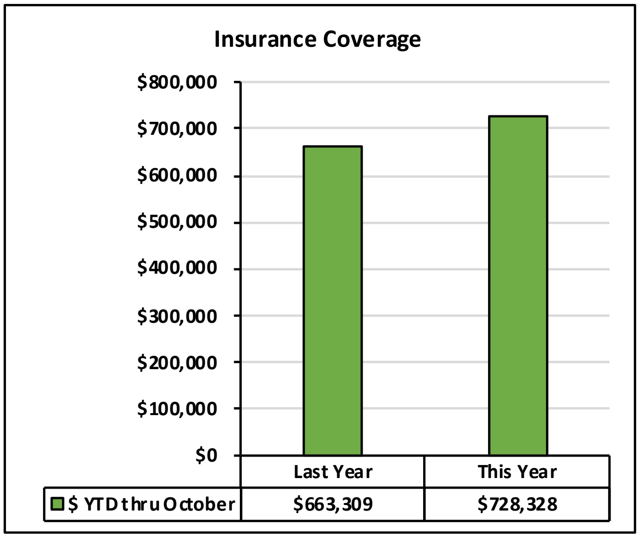
Legal Services

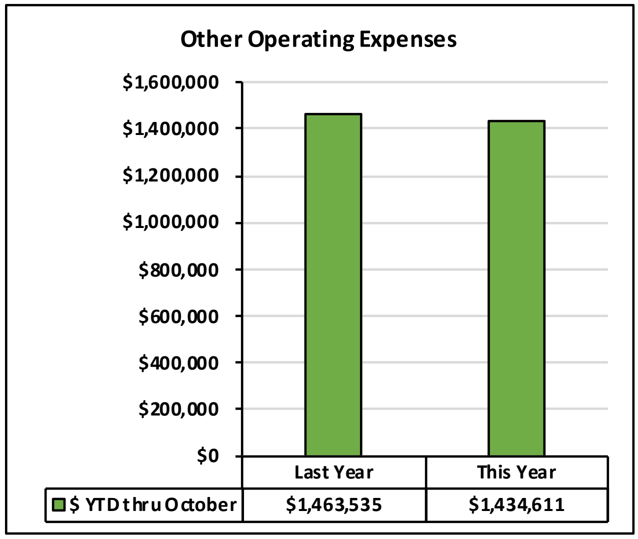


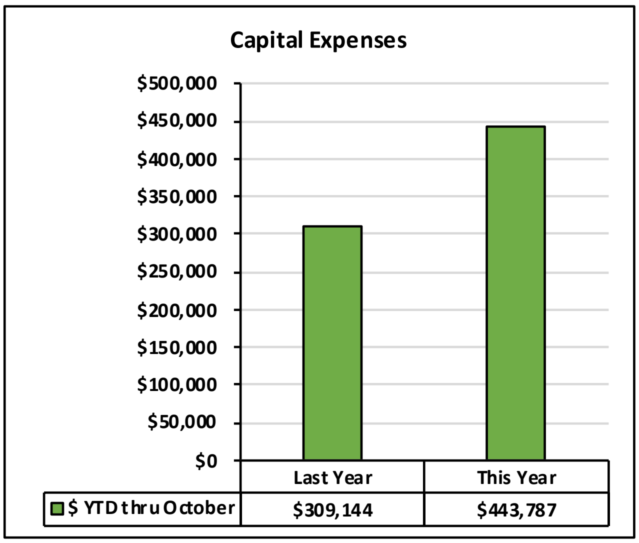
	Last Year	This Year
$ YTD thru October	$66,781	$78,756

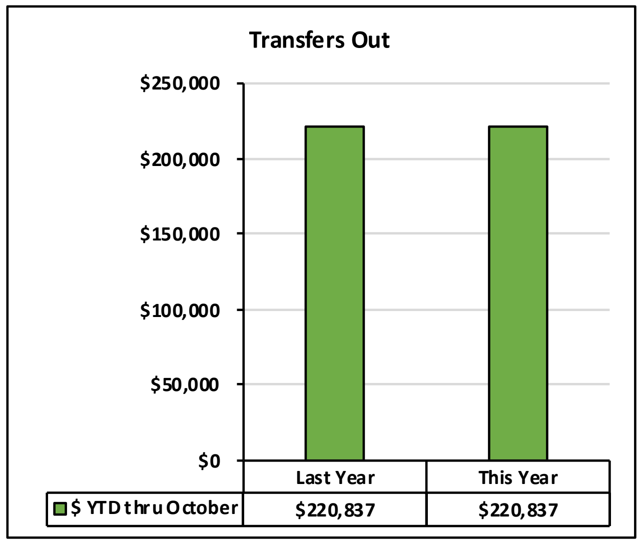
General Fund Expenditures by Category & Division

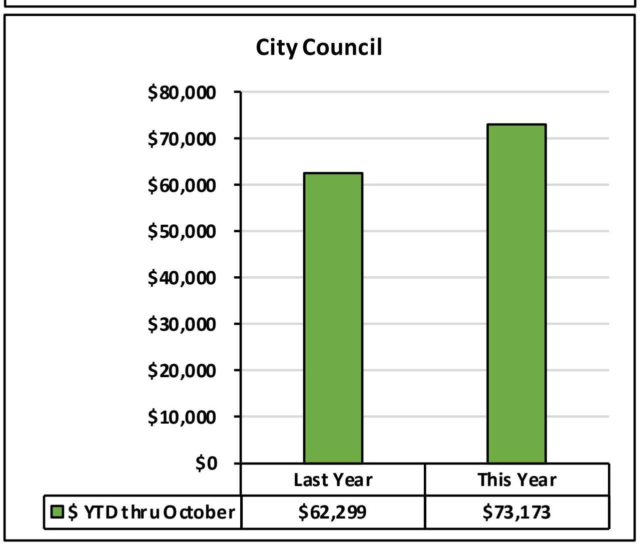
FY 2025-26 Year-to-Date Through October versus Prior Year

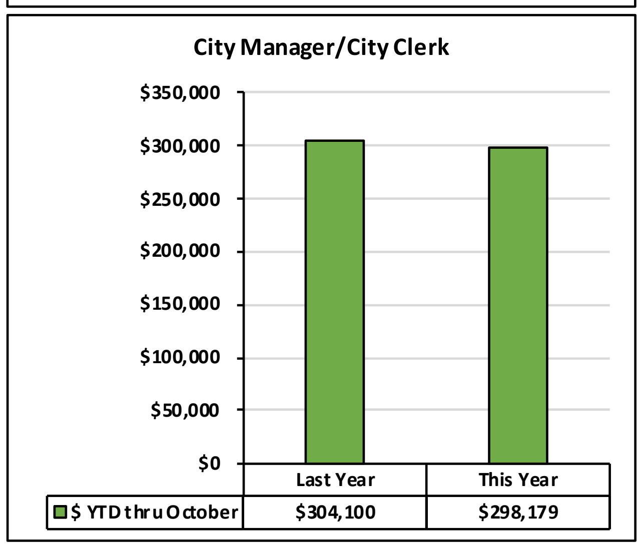












CITY OF DUARTE

General Fund Expenditures by Category & Division

FY 2025-26 Year-to-Date Through October versus Prior Year

Legal Services

	Last Year	This Year
$ YTD thru October	$66,781	$79,046

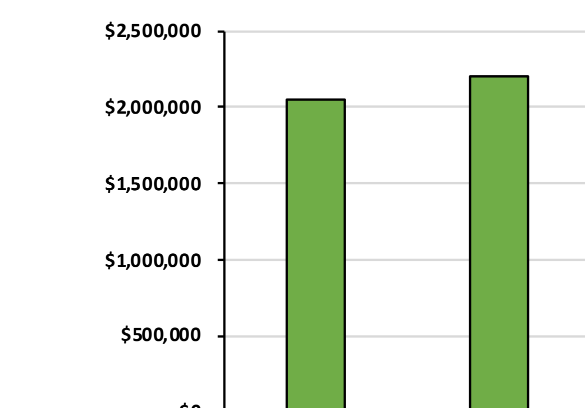
Community Promotions

	Last Year	This Year
$ YTD thru October	$158,672	$87,277

Memberships

	Last Year	This Year
$ YTD thru October	$30,696	$36,666

Public Safety



	Last Year	This Year
$ YTD thru October	$2,055,383	$2,198,230

Community Development

	Last Year	This Year
$ YTD thru October	$660,687	$846,804

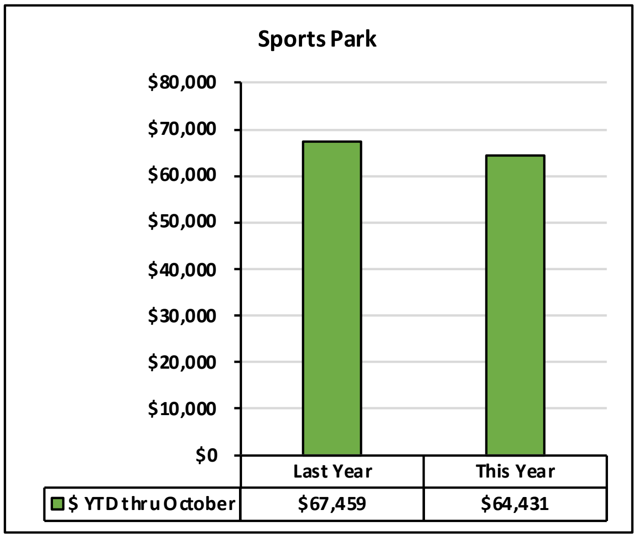
Field Services

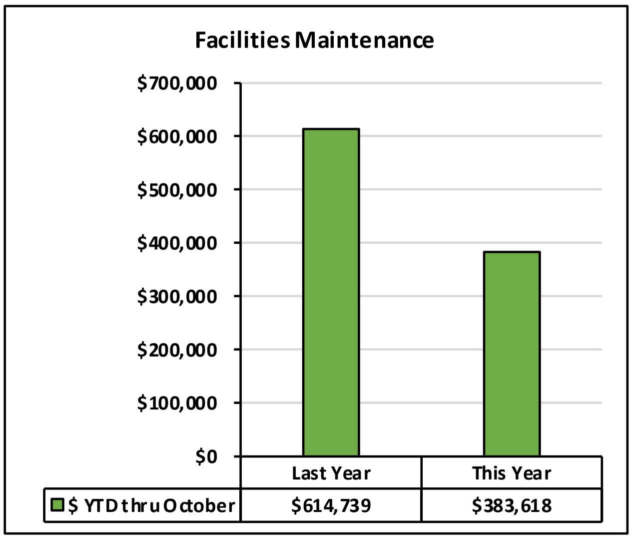
	Last Year	This Year
$ YTD thru October	$233,276	$276,675

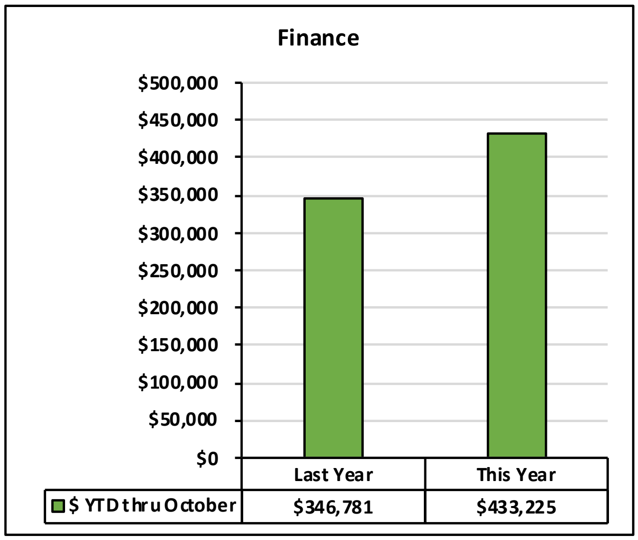
CITY OF DUARTE

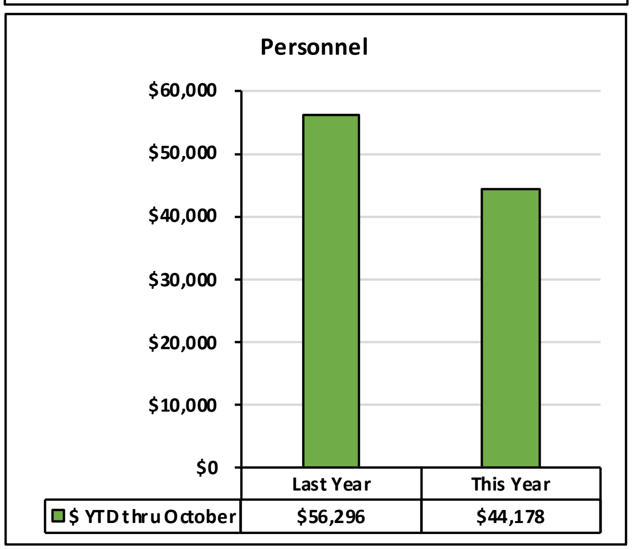
General Fund Expenditures by Category & Division

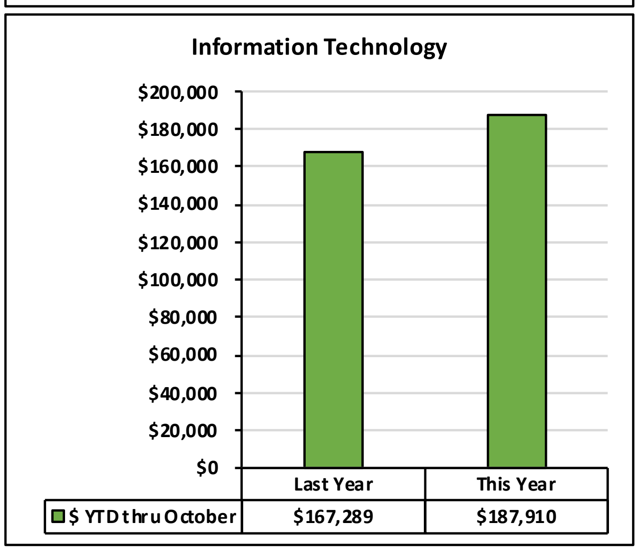
FY 2025-26 Year-to-Date Through October versus Prior Year







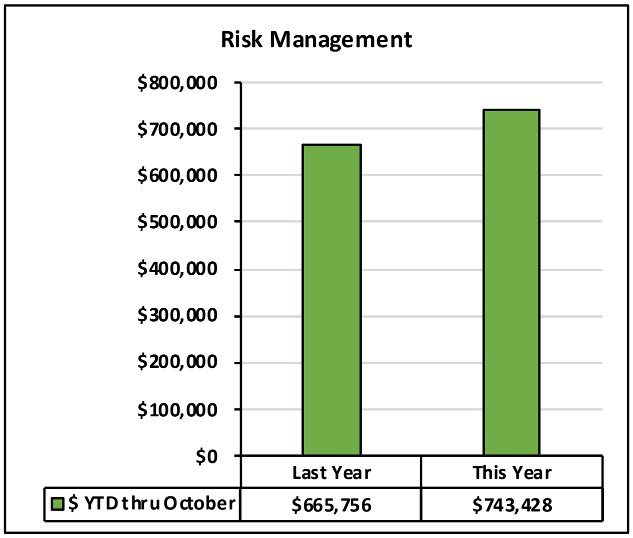


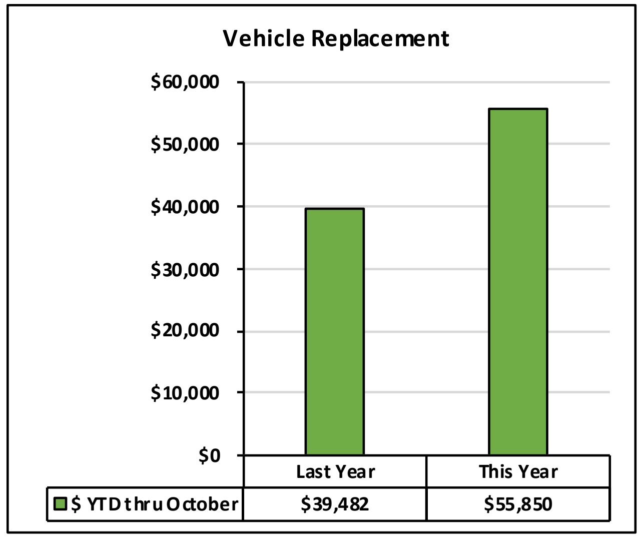


CITY OF DUARTE

General Fund Expenditures by Category & Division

FY 2025-26 Year-to-Date Through October versus Prior Year





CITY OF DUARTE

Total Revenue, Expenditures, Transfers, and Year-to-Date Surplus/(Deficit) by Fund

FY 2025-26 Year-to-Date Through October

Fund #	Fund Name	Beginning Fund Balance	Revenue	Transfers In	Expenditures	Transfers Out	Surplus / (Deficit)	Ending Fund Balance
100	General	24,640,481	3,612,158	0	8,483,330	220,837	(5,092,009)	19,548,472
220	Gas Tax	2,149,582	206,518	0	24,388	0	182,130	2,331,712
225	SB1/RMRA	842,668	115,713	0	0	0	115,713	958,381
240	Lghtng & Lndscpng	71,945	0	0	462,956	0	(462,956)	(391,011)
260	CDBG	0	0	0	861	0	(861)	(861)
270	PAEG	41,268	0	0	0	0	0	41,268
290	Supp Law Enfrcmnt	0	117,820	0	59,162	0	58,658	58,658
300	Bike & Ped Safety	0	0	0	0	0	0	0
320	Air Quality (AQMD)	150,835	9,768	0	3,704	0	6,064	156,899
400	Park Development	(18,808)	37,000	0	19,988	0	17,012	(1,796)
420	Quimby	68,861	772	0	0	0	772	69,633
440	Prop A	948,893	229,970	0	124,581	0	105,389	1,054,283
460	Prop C	260,957	185,127	0	98,951	0	86,176	347,133
470	Mea R	652,248	106,586	0	30,017	0	76,569	728,817
475	Mea M	1,081,960	122,593	0	1,730	0	120,863	1,202,823
490	Mea W	342,985	5,038	0	1,530	0	3,507	346,492
520	Town Cntr Debt Serv	0	0	0	0	0	0	0
521	Infra Mod Debt Srv	0	0	220,837	220,837	0	0	0
610	Inclusionary Hsng	538,092	6,034	0	0	0	6,034	544,126
620	Community Impr	811,851	422,526	0	642,273	0	(219,747)	592,103
625	STPL	0	0	0	0	0	0	0
680	Housing Auth	2,053,300	22,453	0	12,594	0	9,859	2,063,159
681	Fmr RDA L/M Hsg	4,100,079	36,166	0	4,845	0	31,322	4,131,400
Total - All Funds		**38,737,195**	**5,236,243**	**220,837**	**10,191,747**	**220,837**	**(4,955,504)**	**33,781,691**

COMMUNITY DEVELOPMENT STATUS REPORT
December 2025

PROJECT/PROGRAM	STATUS
DEVELOPMENT	
Vallarta Supermarket (1740 Mountain Ave.)	Vallarta Supermarket has signed a lease with the property owner to move into the former Best Buy building. Vallarta has over 60 supermarkets in California and is expanding quickly. The process of opening the new store will take several months because major building improvements are needed. Permits have been issued for upgrades to the building shell that includes a façade change. That work should be done in the next few weeks. A tenant improvement plan for interior upgrades is being developed by Vallarta. Staff is working closely with the construction team to ensure a smooth process.
Andres Duarte School	The project was approved at the September 23 City Council meeting. It includes construction of 169 townhomes and renovation of Otis Gordon Park. The builder expects to submit for plan check in December. The school district and developer are working on the plan to vacate the buildings and begin demolition. This process may take several months.
805 Highland Ave.	Permits have been issued for a renovation and earthquake retrofit of the historic building at 805 Highland Avenue. This is a complicated project and may take some time, but it will preserve a local historic resource.
1501-1525 Huntington Dr.	The development plan for the properties is moving forward. The Town Center Specific Plan requires that these properties be developed together and that requirement has proven to be successful. The developer plans for some type of mixed use product for the property and is now considering various options. Staff has met with the development team to discuss development options and the City process. The developer plans to move forward in the next few months with an application for development.
Former Nissan Dealership	The Nissan dealership on the northeast corner of Buena Vista Street and Central Avenue has permanently closed. Staff has met with the new owner to discuss possible development of the site. The owner is in the process of hiring a Broker team to market the property for development.

PROJECT/PROGRAM	STATUS
2400 Huntington Drive	The City's Housing Authority owns the property at 2400 Huntington Drive and has been working with Jamboree Housing to work on a plan for property sale and development. Jamboree has purchased the adjacent property and is developing a revised concept plan. City Staff is working with the San Gabriel Valley Regional Housing Trust on possible financial assistance for the development. When a concept plan is completed, the purchase and sale process will move forward.
1404-1414 Royal Oaks Drive	Shuorung Properties LLC filed an application to construct 11 townhomes on the property at 1404-1414 Royal Oaks Drive, currently two single family homes. This requires environmental, a general plan amendment, zone change and design review. The Planning Commission heard this item at its November meeting and recommended approval. A City Council public hearing is scheduled for January 2026.
1401 Santo Domingo	A 20-unit townhome development was approved for the property. The property was sold to a new owner that plans to develop the site. Plans are currently in plan check.
Metro Parking Lot	Staff has been working with Metro for the past several years on the development of the Metro parking lot as part of the Duarte Station Specific Plan. The intent is to replace the Metro parking into a parking structure and construct workforce housing along Fasana Road at Highland Avenue. Metro has awarded an Exclusive Negotiating Agreement to Jamboree Housing. The plan is for a development with between 100-120 units of multi-generation housing. There is currently no schedule for development.
Town Center North	Staff has been meeting with property owners to develop a proposal for a complete center rehabilitation that includes new, upgraded facades, an upgraded parking lot and related improvements. Staff is working with Red Mountain Group, the main owner in the center. The goal is for the owner to assist the City in coordinating all the property owners to participate in a comprehensive improvement of the entire center as a part of the development plan. A minor use permit was approved for Sky Zone trampoline park to occupy the former Big Lots space. Sky Zone is working with the building owner who is developing a plan for façade and parking improvements.
City of Hope General Projects	Working with the City of Hope on various projects in process, such as: The PRO (pathology, radiology and oncology) building was recently approved. It is in the central portion of the

PROJECT/PROGRAM	STATUS
	campus to the east of the former Heritage Park. As a part of construction, the campus circulation plan that as a part of the specific plan will also be completed. The Specific Plan requires that a Parking Analysis be completed every five years and that analysis is currently in process. Fehr & Peers a traffic and parking consultant is working with the City to complete that analysis. It should be completed by the end of the year. The results will be used to determine the on-site parking requirements.
Westminster Gardens	Human Good, the owner, plans for a major campus expansion and has recently filed an application. The City hired MIG to assist in the preparation of the specific plan amendment and EIR. The request is for this expansion to accommodate up to 600 total units; this includes assisted living and memory care units, and mixed use. This project will take 12+ months, but Staff has had kick off meetings with the consultant and HumanGood and there is positive progress.
928 Huntington Dr.	A 16-unit apartment development has been approved for the property. Permits have been issued. Grading started but the project was put on hold by the owner.
PUBLIC WORKS	
Highland Promenade	This project is funded by a Measure M Grant. It is for an expanded right of way along the west side of Highland Ave. that would have a park-like pedestrian walkway. The project is mostly complete. Some additional crosswalk work and utility undergrounding is still in process.
Recreation Trail Upgrades	Duarte was awarded a $1.6 million federal appropriation for accessibility and quality of life upgrades to the Donald and Bernice Watson Recreation Trail. This funding was included in the 2023 Omnibus Appropriations Bill, thanks to Congresswoman Napolitano. The appropriation is managed by Cal Trans and the bid package is being reviewed. Cal Trans must give final approval of the funding agreement before the project can go out to bid.
Huntington Drive Greening and Traffic Calming Project	The City has recently been awarded a $2.1 million Metro Active Transport Program (MAT) grant to complete the project. This plan is in the CIP but had not yet been funded. The Huntington Drive Greening and Traffic Calming plan was approved by the Council in 2019 and was an implementation item from the Town Center Specific Plan. The project includes completing bulb outs, parking space marking, pedestrian lighting and sidewalk improvements on Huntington Drive between Buena

PROJECT/PROGRAM	STATUS
	Vista and Highland. It also includes pedestrian lighting and sidewalk improvements on the west side of Highland from Huntington Drive to the Freeway.
Encanto Park Infiltration Project	As a member of the Rio Hondo/San Gabriel River Watershed Management JPA a water infiltration project is being proposed at Encanto Park. The plan is to locate the structure in the park area under the soccer field. The design is at about 90% and the JPA is working on developing a budget. The JPA presented the project to the City Council on September 9 and had a booth at the City Picnic to inform the public. The JPA will provide a presentation at an upcoming Parks & Recreation Commission meeting. Because of the funding process, construction will not start until late 2026 at the earliest.
Pops Road Parking Lot	The first phase of the Pops Road parking lot upgrade is mostly completed. The second phase will include landscaping and parking lot lighting.
Royal Oaks Park Lighting Upgrade	Security lighting upgrades were recently completed.
Buena Vista Street Banner Pole Replacement	The replacement of the street banner poles has been approved. The poles are on order and will be installed when they are delivered. The estimated delivery date is now late December or early January.
Citywide Striping Project	The bid was awarded on November 25. This project includes lane striping, crosswalks and pavement markings at various locations in the City. The project should be completed by the end of January.
Annual Curb Ramp Project	The annual curb ramp project is funded by CDBG funds. The City has received bids and is working out insurance issues with LACDA. Hopefully, award of contract will be in January 2026.
Annual Concrete Repair Project	The annual project of repairing sidewalks and curbs throughout the City is in process and should be done by mid-January.
Kellwil Traffic Signal	Award of contract is scheduled for the December 9 meeting. Typically, traffic signal construction is a 6-8 month process.

PARKS AND RECREATION
STATUS REPORT
December 2025

PROJECT/PROGRAM	STATUS
<u>YOUTH AND SENIOR PROGRAMS</u>	
Winter Classes Registration	Registration for the Department's winter recreational classes is now open on the City's website and will remain available through the second week of January. To sign up or explore the full range of winter offerings, visit CITYOFDUARTE.CA.GOV and click on the "City News" icon at the top of the page.
<u>SPECIAL EVENTS</u>	
Santa's Hotline	On Wednesday, December 17, we invite children to make a special call and enjoy a magical conversation with Santa Claus! From 3 – 5 PM, kids can dial (626) 386-6851 to be directly connected to the North Pole. If you hear a busy signal, don't worry, just keep trying within the event hours!
Santa Claus is Coming to Duarte - December 16 & 18	Santa Claus is making his way back to Duarte this holiday season! On Tuesday, December 16, and Thursday, December 18, Santa will be traveling with police escort through the City from 5 to 9 PM. When you hear the sirens and holiday jingles, we invite residents to step outside and give Santa a wave. To be sure you don't miss him, check out Santa's nightly route at CITYOFDUARTE.CA.GOV. Plus, there, you can also track his progress live through the City's "Santa Finder" starting at 5 PM on each event night.
LA Kings Game Excursion	Join us on January 14 for a fun-filled night at the Cyrpto.com Arena when the Los Angeles Kings take on the Vegas Golden Knights. It will be extra electric, as it's "Dodgers Night" at this NHL game. Tickets are $65 for a resident and $75 for a non-resident. You can register at CITYOFDUARTE.CA.GOV.

Agenda Item: **9.H.**

AGENDA REPORT

MEETING DATE:	December 9, 2025
TO:	Mayor and Members of the City Council
FROM:	Kristen Petersen, Assistant City Manager/Admin. Serv. Director
BY:	Angela Chiaromonte, Financial Services Manager
SUBJECT:	Receive and File Duarte Housing Successor Annual Report for Fiscal Year 2024-25
RECOMMENDATION:	It is recommended that the City Council receive and file the Duarte Housing Successor Annual Report regarding the Low- and Moderate-Income Asset Fund pursuant to California Health and Safety Code Section 34176.1 (f).
FISCAL IMPACT:	None

BACKGROUND

The Housing Successor Annual Report ("Report") is a State Requirement for Housing Successors to Redevelopment Agencies. This Report provides the governing body of the Duarte Housing Authority ("Housing Authority"), in its role as Housing Successor for the Duarte Redevelopment Agency ("Housing Successor"), a comprehensive representation of the Housing Successor's housing assets and activities. The Report is to be submitted to the California Department of Housing and Community Development ("HCD") every December 31st and posted on the City of Duarte's ("City") website.

The Report must provide the Housing Successor's Low- and Moderate-Income Housing Asset Fund's ("Housing Asset Fund") balance, deposits, expenditures, transfers, current projects, acquisitions, obligations, income test, senior housing test, and excess surplus test. The Housing Asset Fund replaced the former Agency's Low- and Moderate-Income Housing Fund

DISCUSSION/ANALYSIS

The Report for Fiscal Year 2024-25 reflects the following findings:

- A total of $137,698 was deposited into the Housing Asset Fund; the revenues were generated from interest earnings.
- There were $10,225 in Housing Asset Fund Expenditures during FY 2024-25.

- A total of $4,367,385 in assets owned by the Housing Successor was reported, assets consist of cash and land held for resale.
- The Housing Successor has two remaining pieces of land held for resale. One is located in the parking lot at the northeast corner of Buena Vista and Huntington Drive and is being discussed as part of a coordinated rehabilitation project. The other located at 2400-2404 Huntington Drive is part of the new Affordable Housing Overlay zone and will provide an incentive for higher densities for affordable housing.
- The Housing Asset Fund has an excess surplus of $1,453,353 in FY 2024-25. The Housing Authority must encumber any excess surplus amount within three fiscal years. The Housing Authority has allocated the surplus of $862,897 generated during FY 2019-20 through its action on November 29, 2023. At that time, the City issued an RFP soliciting affordable housing developers to submit proposals for the development of the City-owned property at 2400- 2404 Huntington Drive. $900,000 from the Housing Asset Fund was set aside as an additional subsidy for the development of the site. In May 2024, the City selected a developer and entered into an exclusive negotiation agreement ("ENA") to negotiate the terms of a property sale and development of the site. The City is actively working to finalize negotiations and allocate Housing Asset Fund amounts to the site. The 2021-2029 Housing Element identified the 2400-2404 Huntington site in its Residential Sites Inventory (Site 8). It is likely that the process of property sale and development entitlement will be completed in the next 6 to 12 months. However, if this sale and development entitlement does not move forward, the City will be at risk of having to transfer the excess surplus to the State.

The Report will be submitted to HCD to comply with California Health and Safety Code Section 34176.1(f).

RECOMMENDATION

It is recommended that the City Council receive and file the Duarte Housing Successor Agency Annual Report regarding the Housing Asset Fund pursuant to California Health and Safety Code Section 34176.1 (f).

FISCAL IMPACT

None.

ATTACHMENTS

A. Duarte Housing Successor Annual Report FY 2024-25

Fiscal Review:	**Reviewed and Approved:**
Kristen Petersen Assistant City Manager/ Director of Administrative Services	Brian Villalobos City Manager

2024-25 Housing Successor Agency Annual Report

DUARTE HOUSING AUTHORITY

Housing Successor Agency to the Former Duarte Redevelopment Agency

December 31, 2025

Prepared for:

CITY OF DUARTE

Prepared by:

Harris & Associates

101 Progress, Suite 250
Irvine, California 92618
(949) 655-3900

Table of Contents

Section 1 Introduction

This Fiscal Year ("FY") 2024-25 Housing Successor Annual Report ("Report") has been prepared pursuant to the California Health and Safety Code ("HSC") Section 34176.1(f) and sets forth certain details of the Duarte Housing Authority ("Housing Authority" or "Housing Successor") as the Housing Successor of the Duarte Redevelopment Agency ("Agency"). The Duarte Housing Authority was activated by the City Council in March 2011 by Resolution 11-08 for the purpose of implementing the City of Duarte ("City") and former Agency's affordable housing efforts. The Housing Authority was designated as the Housing Successor in January 2012 by Resolution 12-04.

The purpose of this Report is to provide the governing body of the Housing Successor an annual report on the housing assets and activities of the Housing Successor under Part 1.85, Division 24 of the HSC – in particular, Sections 34176 and 34176.1 ("Dissolution Law"). The Report is due annually to the California Department of Housing and Community Development ("HCD") by December 31st.

1.1 Reporting Requirements

Senate Bill ("SB") 341 (2013-14) established that all former redevelopment agency ("RDA") housing assets must be maintained in a separate fund called the Former RDA- Low- and Mod-Income Housing Asset Fund ("Housing Asset Fund"). HSC Section 34176.1(f) contains a series of annual reporting requirements for housing successor agencies regarding Housing Asset Funds. These requirements are presented below:

- **Revenues and Expenditures**
  - Total amount deposited for the fiscal year.
  - Statement of balance at the close of the fiscal year.
  - Description of expenditures for the fiscal year, broken out as follows:
    - Rapid rehousing for homelessness prevention;
    - Administrative expenses;
    - Monitoring expenses (included as an administrative expense);
    - All other expenditures must be reported as spent for each income group as defined by SB 341.
  - Description of any transfers to another housing successor agency for a joint project.

- **Other Assets and Active Projects**
  - Description of any housing project(s) still funded through the Recognized Obligation Payment Schedule ("ROPS").
  - Update on property disposition or development for any property owned by the housing successor.
  - Other "portfolio" balances, including the statutory value of any real property transferred from the former Agency or purchased by the Housing Asset Fund, and the value of loans and grants receivable.

- <u>Inventory of homeownership</u> units assisted by the former Agency or the Housing Authority, subject to covenants, restrictions, or an adopted program that protects the former Agency's investment of monies from the Low- and Mod-Income Housing Fund.

- **Obligations & Proportionality**
  - Description of any <u>outstanding production</u> obligations of the former Agency that are inherited by the Housing Authority.
  - Compliance with <u>proportionality requirements</u> (income group targets), which must be upheld on a five-year cycle.
  - <u>Percentage of deed-restricted rental housing restricted to seniors</u> and assisted by the entity assuming housing functions, the former Agency, or the county within the past ten years compared to the total number of units assisted by any of those three agencies.

SB 341 also mandates that housing successor agencies conduct an independent financial audit of the Housing Asset Fund within six months of the end of each fiscal year. This financial audit may be included in the independent financial audit of the host jurisdiction. The City's audited financials for FY 2024-25 are projected to be completed in December 2025 and made available on the City's website. The audited financials will include an audit of the Housing Asset Fund. This Report presents the activities of the Housing Successor for FY 2024-25.

1.2 Expenditure Requirements

The HSC provides the following guidelines for expenditures from the Housing Asset Fund:

1. Administrative costs, including housing monitoring, are capped at the greater of $200,000 adjusted annually for inflation or 5% of the statutory value of any land owned by the housing successor agency and of loans and grants receivable.

   a. ***In the Housing Authority's case, the greater of 5% of $881,753 ($44,088) <u>or</u> $268,362. For FY 2024-25, the administrative limit is estimated to be $268,362[1].***

2. If the former Agency did not have outstanding housing production requirements, the housing successor agency is authorized to spend up to $500,000[2] per year on homeless prevention and rapid rehousing services to individuals and families who are homeless or would be homeless without this assistance.

   a. ***According to the FY 2009-14 Implementation Plan for the former Agency, no Section 33413(B) Inclusionary/Production Housing obligations were transferred to the Housing Successor. Therefore, the Housing Authority is allowed to make this expenditure if it chooses, and funding is available for such expenditures.***

[1] HCD has not published the 2024-25 Admin Limits as of November 2025.
[2] AB 1782 increased the homeless prevention and rapid rehousing limit as of March 20, 2024.

3. Remaining allowable expenditures must be spent to improve housing options affordable to households in the following income groups:
   a. Extremely low-income (households earning 30% or less of the Area Median Income ("AMI") – ***A minimum of 30% spent on housing options must be spent in this category.***
   b. Very low-income (households earning 31% to 60% of the AMI) – ***No requirements.***
   c. Low-income (households earning 61% to 80% of the AMI) – ***A maximum of 20% spent on housing options may be spent in this category.***
   d. No funding may be spent on moderate-income households (earning 81% to 120% of the AMI), as was previously authorized by redevelopment law.

   Failure to comply with the extremely low-income requirement in any five-year compliance period will result in the Housing Authority having to ensure that 50% of the remaining funds are spent on extremely low-income rental units until it is compliant. Exceeding the expenditure limit for lower-income households in any five-year reporting period will result in the Housing Authority not being able to expend any funds on that income category until it is compliant.

   Housing successor agencies must report expenditures by category each year, but compliance with expenditure limitations is reported at the end of each five-year compliance period. For instance, a housing successor agency could spend all its funds in a single year on lower-income households if it was 20% or less of the total expenditures during the five-year compliance period. The first five-year compliance period ran between July 1, 2014, and June 30, 2019, and the Housing Successor complied with all requirements. The second five-year compliance period ran between July 1, 2019, and June 30, 2024, and the Housing Successor complied with all requirements. As of the date of this Report, the Housing Successor has entered its third five-year compliance period (July 1, 2024, through June 30, 2029) and will continue to ensure it complies with expenditure requirements in this period.

1.3 Assets Transferred to the Housing Successor Agency

The City prepared the required Housing Asset Transfer Form ("HAT") in 2012 that provided an inventory of all housing-related assets transferred from the former Agency to the Housing Authority following the dissolution of redevelopment. The Housing Asset Transfer Form, or HAT, is included as Appendix A in this report. The HAT was approved by the California Department of Finance ("DOF") on August 1, 2013, and included:

- Real properties;
- Low-Mod Encumbrances[3]; and
- Loans/Grants Receivables;

[3] As defined in HSC 34176, low-mod encumbrances are fund that are encumbered by an enforceable obligation to build or acquire low- and moderate-income housing, as defined by the Community Redevelopment Law.

Section 2 Former RDA- Low- and Mod-Income Housing Asset Fund

The Former RDA's Low- and Mod-Income Housing Asset Fund includes all assets transferred from the former redevelopment Agency to the Housing Authority via the HAT.

2.1 Housing Asset Fund Deposits and Ending Balance

As shown in Table 1, the Housing Authority deposited $137,698 into the Housing Asset Fund during FY 2024-25. Revenues generated were from interest earnings.

Table 1. Fiscal Year 2024-25 Housing Asset Fund Deposits

Revenue Source		Amount
Interest Earnings	$	137,698
Total Deposits	**$**	**137,698**

Source: City of Duarte, Fund 681 Trial Balance.

As shown in Table 2, the Housing Asset Fund closed FY 2024-25 with approximately $4.37 million in assets, none of which is held to pay for enforceable obligations on the ROPS.

Table 2. Fiscal Year 2024-25 Housing Asset Fund Ending Balance

Balance Type		Amount
Cash	$	3,485,632
Land Held for Resale		881,753
Housing Asset Fund Ending Balance	**$**	**4,367,385**

Source: City of Duarte, Fund 681 Trial Balance & Housing Asset Transfer Form.

2.2 Expenditure Limitations

Table 3 summarizes Housing Asset fund expenditures on administrative costs and homeless prevention in FY 2024-25, and affordable housing activities by income level from July 1, 2024, through June 30, 2029.

Table 3. Fiscal Year 2024-25 Housing Asset Fund Expenditures

Fiscal Year	Annual Limits FY 2024-25		Five-Year Limits July 1, 2024 - June 30, 2029		
	Administration/ Monitoring[1]	Rapid Rehousing[2]	Extremely Low Income (<30% AMI)	Very Low Income (31-60% AMI)	Low Income (61-80% AMI)
2024-25	10,225	-	-	-	-
2025-26	-	-	-	-	-
2026-27	-	-	-	-	-
2027-28	-	-	-	-	-
2028-29	-	-	-	-	-
Total Expenditures	**$ 10,225**	**$ -**	**$ -**	**$ -**	**$ -**
SB 341 Expenditure Limit	*$268,362*	*$500,000*	*Minimum of 30% of Total Expenditures*	*No Requirements*	*Maximum of 20% of Total Expenditures*
Compliant (Yes/No)	*Yes*	*Yes*	*Yes*	*Yes*	*Yes*

(1) HCD has not published the 2024-25 administration expenditure limits as of November 2025. A 2% increase was applied from last year's limit of $263,100 based on HCD's CPI methodology and an average of the more stable admin increases between FY 2016-17 and FY 2020-21. The 2024-25 admin limit is expected to be higher based on admin limits trending higher than 2% in more recent years.

(2) AB 1782 increased the homeless prevention and rapid rehousing expenditure limit as of March 20, 2024.
Source: City of Duarte, Fund 681 Trial Balance

There were $10,225 in Housing Asset Fund expenditures during FY 2024-25. The Housing Authority expenditures meet requirements for the five-year period from July 1, 2024, through June 30, 2029.

2.3 Statutory Value of Real Properties and Loan Receivables

The Housing Authority inherited seven (7) properties, one (1) loan, and one (1) low-mod encumbrance from the former Agency when it dissolved on February 1, 2012. Table 4 shows the total value of real properties and loans receivable. The Housing Asset Transfer Form (HAT) in Appendix A of this Report provides detailed information about each property and loan receivable. The total statutory value of real properties is $881,753. All Silent Second Notes Receivables have been forgiven as of May 2025.

Table 4. Fiscal Year 2024-25 Real Properties & Receivables

Asset		Amount
Real Properties		
2400 Huntington Drive (Royal Mkt. Liquor)	$	875,687
Parking Lot Area (Rite-Aid)		6,065
Subtotal	**$**	**881,753**
Loan Receivables		
Silent Second Notes Receivable [1]	$	-
Subtotal	**$**	**-**
Total	**$**	**881,753**

(1) All Silent Second Notes Receivables have been written off as of May 2025

Source: City of Duarte, Duarte Housing Asset Transfer Form

The City has a $1,200,000 loan deriving from the low-mod encumbrance from the former Agency when it dissolved on February 1, 2012. The loan does not affect the balance detailed in Table 4. The loan agreement was established between the Housing Authority and Southern California Presbyterian Homes for the development of Andres Duarte Terrace II, a forty-two (42) unit affordable senior housing development and one manager's unit. Andres Duarte Terrace II completed construction in 2015. The loan is set to be repaid fifty-seven (57) years from December 1, 2013 (i.e., 2070), as established in the executed Promissory Note Secured by Deed of Trust.

Section 3 Property Development & Disposition

HSC Section 33334.16 requires that all real properties acquired by the Agency prior to February 1, 2012, and transferred to the Housing Authority be developed for affordable housing purposes or disposed of within five years from the date DOF approved the HAT, or August 1, 2018. However, the law allows for a five-year extension via adoption of a resolution, and the Housing Authority adopted a resolution allowing for a five-year extension. With the extension, the Housing Authority would have to sell or develop the remaining properties by August 1, 2023.

Of the seven (7) real properties transferred from the Agency to the Housing Authority (pursuant to the HAT), two (2) have been sold and developed into affordable housing, three (3) have been sold and are in the process of being developed, and two (2) are in the process of being sold. The properties are described below.

- **1660 & 1700 Huntington Drive**

  Both properties were sold in 2013 to Southern California Presbyterian Homes ("SCPH"), an experienced non-profit housing developer that has been providing housing and healthcare services to seniors for over 50 years. The property was developed as the Andres Duarte Terrace II, a forty- two (42) unit affordable senior housing development for very low-income seniors, inclusive of one (1) manager's unit. The property completed construction in 2015.

- **2400- 2404 Huntington Drive**

  This 20,345-square-foot property was acquired with the intent of assembling a group of properties to the east for a comprehensive residential development between the Elks Club and Las Brisas homes. The site was included in the 2021-2029 Housing Element as part of a new Affordable Housing Overlay ("AHO") zone that will incentivize higher densities for affordable housing developments. According to the Housing Element, the AHO would be complete by 2023. Pursuant to HSC Section 33334.16, because the property was not developed by August 1, 2023 (the second five-year extension deadline date to dispose or develop the property), the property was made available for sale. On November 28, 2023, the City issued a request for proposals ("RFP") soliciting affordable housing developers to submit proposals for the development of the City-owned property at 2400- 2404 Huntington Drive. In May 2024, the City selected a developer and entered into an exclusive negotiation agreement ("ENA") to negotiate the terms of a property sale and development of the site. The ENA was extended to November 15, 2025.

- **1305, 1423, & 1437 Huntington Drive & Parking Lot Area**

  These four properties were initially acquired to create a mixed-use town center area. 1423 and 1437 Huntington Drive were sold on October 15, 2018, and the sale proceeds were transferred to the Housing Asset Fund. The sites were developed into The Huntington Apartments, a mixed-use project with approximately 160 residential units and ground-floor commercial/retail space.

1305 Huntington Drive was sold in 2017 to the City, and the proceeds were transferred to the Housing Asset Fund in April of 2020.

The Parking Lot Area (Assessor Parcel Number 8530-004-902) is in the process of being sold. The property is a 243-square-foot sliver parcel. Pursuant to HSC Section 33334.16, if the development of the property has not begun by August 1, 2023, the property will be made available for sale, and the proceeds from the sale shall be deposited into the Former RDA- Low-Mod-Income Housing Asset Fund.

On October 2024, the City signed an ENA with one of the property owners in the shopping center to purchase and develop 1303-1305 Huntington Drive. One of the goals of developing this corner property is for the developer to work with other property owners in the center to fully upgrade the parking lot and building facades. While the 243 square foot property has very little value, the goal is to include it in the sale to the buyer of the 1303-1305 Huntington Drive property. Once the property is sold, funds from the sale shall be deposited into the Housing Asset Fund.

Section 4 Outstanding Inclusionary & Replacement Housing

According to the FY 2009-2014 Implementation Plan for the former Agency, no Section 33413(b) replacement or inclusionary/production housing obligations were transferred to the Housing Successor. Therefore, there are no outstanding inclusionary or replacement housing obligations of the former Agency to be fulfilled by the Housing Authority.

Section 5 Senior Housing Expenditure Proportionality

This Report must include an accounting of deed-restricted senior rental units produced over the last ten years. The Housing Authority may use Housing Asset Funds to assist no more than 50% of the aggregate total number of senior housing units produced by the Housing Authority or former Agency during the past ten years. Exceeding this limitation will prohibit the use of Housing Asset Funds to subsidize any senior rental units in the future.

As shown in Table 5, the Housing Authority and former Agency have assisted one (1) property where units are restricted to seniors. The property is located at 1660 & 1700 Huntington Drive, a forty-two (42) unit affordable senior housing development for very low-income seniors, and one (1) manager's unit, which completed construction in 2015. The Housing Authority assisted 100% of restricted senior rental units that it produced. From 2014-15, the Housing Authority was not allowed to spend any additional funds to subsidize senior rental units until 42 or more senior housing units were produced by the Housing Authority (to meet the 50% requirement) or until the ten-year period passed (after FY 2024-25). As of the date of this report, this ten-year period has passed. Starting FY 2025-26, the Housing Authority will need to consider the proportionality requirements and subsidize units in a way that adheres to compliance requirements.

Table 5. Deed-Restricted Rental Units Assisted Since Fiscal Year 2013-14

Property Name	Property Address	Senior Restricted Unit Count	Year Constructed/Units Produced
Andres Duarte Terrace II	1660 & 1700 Huntington Drive	42	2015
Total Units		**42**	
Total Units % Senior Units		**100%**	

Source: City of Duarte

Section 6 **Excess Surplus**

Excess surplus calculations were once performed by redevelopment agencies on an annual basis and are intended to ensure that funds are expended to benefit low-income households in an expeditious manner. Funds are required to be encumbered within four years of receipt. SB 341 reinstates this calculation for housing successor agencies. HSC Section 34176.1(d) defines excess surplus as "an unencumbered amount in the account that exceeds the greater of one million dollars, or the aggregate amount deposited into the account during the housing successor agency's preceding four fiscal years, whichever is greater."

As shown in Table 6, the Housing Asset Fund has an excess surplus of $1,453,353 as of FY 2024-25. The Housing Authority must encumber any excess surplus amount within three fiscal years, or the funds must be transferred to HCD for its Multifamily Housing Program or Joe Serna Jr. Farmworkers Housing Grant Program. In accordance with state legislation, it is imperative for the Housing Authority to allocate generated surpluses in a timely manner.

On November 28, 2023, the City issued an RFP soliciting affordable housing developers to submit proposals for the development of the City-owned property at 2400- 2404 Huntington Drive. $900,000 from the Housing Asset Fund was set aside as an additional subsidy for the development of the site. In May 2024, the City selected a developer and entered into an exclusive negotiation agreement ("ENA") to negotiate the terms of a property sale and development of the site. The City is actively working to finalize negotiations and allocate Housing Asset Fund amounts to the site.

Table 6. Excess Surplus Projections

Fiscal Year	Deposits	Unencumbered Cash Balance (1)	Amounts Encumbered (2)	Greater of Four Years of Deposits or $1M (3)	Projected Excess Surplus (4)
2019-20	$ 332,713	$ 2,829,368	-	$ 1,966,471	$ 862,897
2020-21	11,221	3,162,081	-	2,299,184	862,897
2021-22	5,355	3,173,302	-	2,239,473	933,829
2022-23	56,742	3,178,657	-	2,244,828	933,829
2023-24	117,954	3,235,399	900,000	1,000,000	1,335,399
2024-25	137,698	3,353,353	900,000	1,000,000	1,453,353

(1) Represents the ending balance of the prior fiscal year or the beginning balance of the current fiscal year.

(2) $900,000 encumbered through the issuance of an RFP for the 2400 Huntington Drive property in November 2023.

(3) Excess surplus is an unencumbered amount that exceeds the greater of $1 million or the aggregate amount deposited during the preceding four years.

(4) Calculations are based on most current interpretation of the excess surplus calculation methodology. Excess surplus amounts must be encumbered within three fiscal years, or funds must be transferred to HCD for its Multifamily Housing Program or Joe Serna, Jr. Farmworker Housing Grant Program. Projected excess surplus is subject to change, as deposits for past reports are to be reviewed.

Source: City of Duarte, Fund 681 Trial Balance

Section 7 Inventory of Homeownership Units

AB 1793 requires this Report to include an inventory of homeownership units assisted by the former Agency or the Housing Successor Agency that are subject to covenants or restrictions or to an adopted program that protects the former Agency's investment of moneys from the Former RDA- Low- and Mod-Income Housing Fund.

As of May 2025, the Housing Successor Agency is no longer assisting any homeownership units.

Section 8 Deposits from City to Agency Loan Repayments

HSC Section 34191.4(b)(3)(C) requires that 20% of any loan repayment made from a redevelopment successor agency to a city, for a loan that a city made to a former redevelopment agency, be deducted from the loan repayment amount and transferred to the Housing Asset Fund.

The Housing Authority does not have any loans made from the former Agency to the City or Housing Authority that require a 20% set aside. However, the Housing Asset Fund was receiving payments for a Supplemental Education Revenue Augmentation Fund ("SERAF"). The SERAF loan was repaid and is no longer receivable.

APPENDIX A – Housing Asset Transfer Form

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DEPARTMENT OF FINANCE
HOUSING ASSETS LIST
ASSEMBLY BILL X1 26 AND ASSEMBLY BILL 1484
(Health and Safety Code Section 34176)

Former Redevelopment Agency: Duarte Redevelopment Agency

Successor Agency to the Former Redevelopment Agency: City of Duarte

Entity Assuming the Housing Functions of the former Redevelopment Agency: Duarte Housing Authority

Entity Assuming the Housing Functions Contact Name:	Title	Phone	E-Mail Address
Kristen Petersen	Assistant City Manager	626/357-7931 x212	petersenk@accessduarte.com

All assets transferred to the entity assuming the housing functions between February 1, 2012 and the date the exhibits were created are included in this housing assets list.
The following Exhibits noted with an X in the box are included as part of this inventory of housing assets:

Exhibit A - Real Property	X
Exhibit B- Personal Property	
Exhibit C - Low-Mod Encumbrances	X
Exhibit D - Loans/Grants Receivables	X
Exhibit E - Rents/Operations	
Exhibit F- Rents	
Exhibit G - Deferrals	

Prepared By: **Roger A. Cathey**

Date Prepared: **7/26/2012**

Exhibit A - Real Property

City of Duarte
Inventory of Assets Received Pursuant to Health and Safety Code section 34176 (a) (2)

Item #	Type of Asset a/	Legal Title and Description	Carrying Value of Asset	Total square footage	Square footage reserved for low-mod housing	property encumbered by a low-mod housing covenant?	Source of low-mod housing covenant b/	transfer to Housing Successor Agency	Construction or acquisition cost funded with Low-Mod Housing Fund monies	on or acquisition costs funded with other RDA funds	on or acquisition costs funded with non-RDA funds	Date of construction or acquisition by the former RDA	Interest in real property (option to purchase, easement, etc.)
1		**Former Affordable Housing Fund**											
2	Land	1660 Huntington Drive (VFW Hall) APN 8530023913 Legal Desc. TR=13185 LOT 29 , null	522,742	6,980	6,980	no	Note 1	2/1/2012	522,742	$0	$0	5/14/2003	yes
3	Land	2400-2404 Huntington Drive (Royal Mkt Liquor)APN 8604012910, 8604012911 Legal Desc. TR=13436 LOT 13, Null: TR=13436 LOT 14, Null;	875,687	20,000	20,000	no	Note 1	2/1/2012	875,687	$0	$0	12/19/2003	yes
4	Land	1305 Huntington Drive (Western Dental) APN 8530004903 Legal Desc. PM 96-80-81 LOT 2	707,210	18,030	18,030	no	Note 1	2/1/2012	707,210	$0	$0	4/2/2009	yes
5	Land	Parking Lot Area - Rite Aid (Dunn Property)APN 8530-004-902 Legal Desc. PM 37-43 FOR DESC SEE ASSESSOR'S MAPS, POR OF LOT 1	6,065	254	254	no	Note 1	2/1/2012	6,065	$0	$0	1/18/2006	yes
6	Land	30 T1N R10W	218,055	9,890	9,890	no	Note 1	2/1/2012	218,055	$0	$0	4/3/2003	yes
7		**Housing Authority Fund**											
8	Land	T1N R10W	624,979	26,136	26,136	no	Note 1	2/1/2012	624,979	$0	$0	4/8/1999	yes
9	Land	30 T1N R10W	646,555	29,621	29,621	no	Note 1	2/1/2012	646,555	$0	$0	1/12/2001	yes
10	Land	LOT 63 TR NO 29062	1,388,040	26,136	26,136	no	Note 1	2/1/2012	1,388,040	$0	-	10/5/2011	yes
11													
12													

Note: To the extent that DOF may determine any asset listed in this Exhibit A should be listed on another Exhibit, the Duarte Housing Successor Entity hereby incorporates those assets into that Exhibit.

a/ Asset types may include low-mod housing, mixed-income housing, low-mod housing with commercial space, mixed-income housing with commercial space.

b/ May include California Redevelopment Law, tax credits, state bond indentures, and federal funds requirements.

Note 1 - Authorized by Health and Safety Code section 33334.2, 33334.3 and other appliccble housing-related provisions fo the California Redevelopment Law and Hosuing Authority Law.

Exhibit B - Personal Property

City of Duarte
Inventory of Assets Received Pursuant to Health and Safety Code section 34176 (a) (2)

Item #	Type of Asset a/	Description	Carrying Value of Asset	Date of transfer to Housing Successor Agency	Acquisition cost funded with Low-Mod Housing Fund monies	Acquisition costs funded with other RDA funds	Acquisition costs funded with non-RDA funds	Date of acquisition by the former RDA
1	None							
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Note: To the extent that DOF may determine any asset listed in this Exhibit B should be listed on another Exhibit, the Duarte Housing Successor Entity hereby incorporates those assets into that Exhibit.

a/ Asset types any personal property provided in residences, including furniture and appliances, all housing-related files and loan documents, office supplies, software licenses, and mapping programs, that were acquired for low and moderate income housing purposes, either by purchase or through a loan, in whole or in part, with any source of funds.

City of Duarte
Inventory of Assets Received Pursuant to Health and Safety Code section 34176 (a) (2)

Item #	Type of housing built or acquired with enforceably obligated funds a/	Date contract for Enforceable Obligation was executed	Contractual counterparty	Total amount currently owed for the Enforceable Obligation	Is the property encumbered by a low-mod housing covenant?	Source of low-mod housing covenant b/	Current owner of the property	Construction or acquisition cost funded with Low-Mod Housing Fund monies	Construction or acquisition costs funded with other RDA funds	Construction or acquisition costs funded with non-RDA funds	Date of construction or acquisition of the property
1	43 units of Senior Affordable Housing	7/27/2010	Southern California Presbyterian Homes	$1,200,000	yes, pursuant to OA/DDA	Note 1	Former RDA, SA	$1,200,000		$8,000,000	4/3/2003, 5/14/2003
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3											
4											
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Note: To the extent that DOF may determine any asset listed in this Exhibit C should be listed on another Exhibit, the Duarte Housing Successor Entity hereby incorporates those assets into that Exhibit.

a/ May include low-mod housing, mixed-income housing, low-mod housing with commercial space, mixed-income housing with commercial space.

b/ May include California Redevelopment Law, tax credits, state bond indentures, and federal funds requirements.

Exhibit D - Loans/Grants Receivables

City of Duarte
Inventory of Assets Received Pursuant to Health and Safety Code section 34176 (a) (2)

Item #	Was the Low-Mod Housing Fund amount issued for a loan or a grant?	Amount of the loan or grant	Date the loan or grant was issued	Person or entity to whom the loan or grant was issued	Purpose for which the funds were loaned or granted	Are there contractual requirements specifying the purposes for which the funds may be used?	Repayment date, if the funds are for a loan	Interest rate of loan	Current outstanding loan balance
1	yes	12,000	03/07/96	Homeowner	Housing Assistance, silent second	Yes	be required before that date, based on certain circumstances	Note 1	12,000
2	yes	12,500	04/11/96	Homeowner	Housing Assistance, silent second	Yes	be required before that date, based on certain circumstances	Note 1	12,500
3	yes	12,000	02/28/96	Homeowner	Housing Assistance, silent second	Yes	be required before that date, based on certain circumstances	Note 1	12,000
4	yes	11,000	05/07/96	Homeowner	Housing Assistance, silent second	Yes	be required before that date, based on certain circumstances	Note 1	11,000
5	yes	10,000	02/02/96	Homeowner	Housing Assistance, silent second	Yes	be required before that date, based on certain circumstances	Note 1	10,000
6	yes	13,000	02/08/96	Homeowner	Housing Assistance, silent second	Yes	be required before that date, based on certain circumstances	Note 1	13,000
7	yes	7,500	12/26/95	Homeowner	Housing Assistance, silent second	Yes	be required before that date, based on certain circumstances	Note 1	7,500
8	yes	10,000	02/29/96	Homeowner	Housing Assistance, silent second	Yes	be required before that date, based on certain circumstances	Note 1	10,000
9	yes	15,000	12/18/95	Homeowner	Housing Assistance, silent second	Yes	be required before that date, based on certain circumstances	Note 1	15,000
10	yes	15,000	12/04/95	Homeowner	Housing Assistance, silent second	Yes	be required before that date, based on certain circumstances	Note 1	15,000
11	yes	15,000	12/22/95	Homeowner	Housing Assistance, silent second	Yes	be required before that date, based on certain circumstances	Note 1	15,000
12	yes	15,000	05/01/00	Homeowner	Housing Assistance, silent second	Yes	be required before that date, based on certain circumstances	Note 1	15,000
13	yes	15,000	12/22/95	Homeowner	Housing Assistance, silent second	Yes	be required before that date, based on certain circumstances	Note 1	15,000
14	yes	15,000	04/09/99	Homeowner	Housing Assistance, silent second	Yes	be required before that date, based on certain circumstances	Note 1	15,000
15	yes	15,000	02/27/96	Homeowner	Housing Assistance, silent second	Yes	be required before that date, based on certain circumstances	Note 1	15,000
16	yes	12,500	03/07/96	Homeowner	Housing Assistance, silent second	Yes	be required before that date, based on certain circumstances	Note 1	12,500
17	yes	15,000	12/16/97	Homeowner	Housing Assistance, silent second	Yes	be required before that date, based on certain circumstances	Note 1	15,000
18	yes	15,000	04/18/97	Homeowner	Housing Assistance, silent second	Yes	be required before that date, based on certain circumstances	Note 1	15,000
19	yes	15,000	04/15/97	Homeowner	Housing Assistance, silent second	Yes	be required before that date, based on certain circumstances	Note 1	15,000
20	yes	15,000	04/26/97	Homeowner	Housing Assistance, silent second	Yes	be required before that date, based on certain circumstances	Note 1	15,000
21	yes	15,000	06/10/97	Homeowner	Housing Assistance, silent second	Yes	be required before that date, based on certain circumstances	Note 1	15,000
22	yes	15,000	04/25/97	Homeowner	Housing Assistance, silent second	Yes	be required before that date, based on certain circumstances	Note 1	15,000
23	yes	15,000	05/16/97	Homeowner	Housing Assistance, silent second	Yes	be required before that date, based on certain circumstances	Note 1	15,000
24	yes	15,000	05/23/97	Homeowner	Housing Assistance, silent second	Yes	be required before that date, based on certain circumstances	Note 1	15,000
25	yes	15,000	09/19/97	Homeowner	Housing Assistance, silent second	Yes	be required before that date, based on certain circumstances	Note 1	15,000
26	yes	15,000	04/10/98	Homeowner	Housing Assistance, silent second	Yes	be required before that date, based on certain circumstances	Note 1	15,000
27	yes	15,000	06/02/98	Homeowner	Housing Assistance, silent second	Yes	be required before that date, based on certain circumstances	Note 1	15,000

Note 1 - interest, if any, is calculated based on sale price of property and other factors, if the property is sold before date of forgiveness.

Note 2 - To the extent that DOF may determine any asset listed in this Exhibit D should be listed on another Exhibit, the Duarte Housing Successor Entity hereby incorporates those assets into that Exhibit.

City of Duarte
Inventory of Assets Received Pursuant to Health and Safety Code section 34176 (a) (2)

Item #	Type of payment a/	Type of property with which they payments are associated b/	Property owner	Entity that collects the payments	Entity to which the collected payments are ultimately remitted	Purpose for which the payments are used	Is the property encumbered by a low-mod housing covenant?	Source of low-mod housing covenant c/	Item # from Exhibit A the rent/operation is associated with (if applicable)
1	None								
2									
3									
4									
5									
6									
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Note: To the extent that DOF may determine any asset listed in this Exhibit E should be listed on another Exhibit, the Duarte Housing Successor Entity hereby incorporates those assets into that Exhibit.

a/ May include revenues from rents, operation of properties, residual receipt payments from developers, conditional grant repayments, costs savings and proceeds from refinancing, and principal and interest payments from homebuyers subject to enforceable income limits.

b/ May include low-mod housing, mixed-income housing, low-mod housing with commercial space, mixed-income housing with commercial space.

c/ May include California Redevelopment Law, tax credits, state bond indentures, and federal funds requirements.

Exhibit F - Rents

City of Duarte
Inventory of Assets Received Pursuant to Health and Safety Code section 34176 (a) (2)

Item #	Type of payment a/	Type of property with which the payments are associated b/	Property owner	Entity that collects the payments	Entity to which the collected payments are ultimately remitted	Purpose for which the payments are used	Is the property encumbered by a low-mod housing covenant?	Source of low-mod housing covenant c/	Item # from Exhibit A the rent is associated with (if applicable)
1	None								
2									
3									
4									
5									
6									
7									
8									
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Note: To the extent that DOF may determine any asset listed in this Exhibit F should be listed on another Exhibit, the Duarte Housing Successor Entity hereby incorporates those assets into that Exhibit.

a/ May include rents or home loan payments.

b/ May include low-mod housing, mixed-income housing, low-mod housing with commercial space, mixed-income housing with commercial space.

c/ May include California Redevelopment Law, tax credits, state bond indentures, and federal funds requirements.

Exhibit G - Deferrals

City of Duarte
Inventory of Assets Received Pursuant to Health and Safety Code section 34176 (a) (2)

Item #	Purpose for which funds were deferred	Fiscal year in which funds were deferred	Amount deferred	Interest rate at which funds were to be repaid	Current amount owed	Date upon which funds were to be repaid
1	None					
2						
3						
4						
5						
6						
7						
8						
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10						
11						
12						
13						
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Note: To the extent that DOF may determine any asset listed in this Exhibit G should be listed on another Exhibit, the Duarte Housing Successor Entity hereby incorporates those assets into that Exhibit.

Agenda Item: **9.I.**

AGENDA REPORT

MEETING DATE:	December 9, 2025
TO:	Mayor and Members of the City Council
FROM:	Craig Hensley, Community Development Director
BY:	Brian Chau, Assistant Civil Engineer
SUBJECT:	Award of Contract for the Buena Vista Street at Kellwil Way Traffic Signal and Intersection Project (Project No. 26-9) and a budget amendment
RECOMMENDATION:	It is recommended that the City Council: 1) approve the award of contract for the Buena Vista Street at Kellwil Way Traffic Signal Project to Alfaro Communications Construction, Inc. in the amount of $575,165.34 with a 10% contingency for a total project cost of $633,000.00; and 2) approve a budget amendment in the amount of $108,000 from Measure M funds
FISCAL IMPACT:	The Buena Vista Street at Kellwil Way Traffic Signal Project was included in the 2025/2026 Capital Improvement Program Budget in the amount of $175,000.00 and will be funded by Gas Tax and Measure M Funds and $350,000 in funding from the Duarte Unified School District and Crestfield Townhomes. The expected project cost with contingency, less the deposit from Duarte Unified School District and Crestfield Townhomes, is $283,000.00. A budget amendment of $108,000 is needed to complete the project

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BACKGROUND

On September 24, 2024, the Duarte City Council approved the design for the traffic signal installation and intersection improvements at Buena Vista Street and Kellwil Way.

The Buena Vista Street and Kellwil Way intersection is adjacent to Beardslee Elementary School. In 2019, a traffic signal warrant study was conducted for the intersection. The findings indicated that the intersection did not meet most of the California Manual on Uniform Traffic Control Devices (MUTCD) signal warrants, except for "Warrant 5 School Crossing," due to its proximity to Beardslee Elementary School. As a result, the study recommended installing a traffic signal at this location. This recommendation was incorporated into the City's Safe Routes to School Plan in 2024.

At the time, the City discussed the issue with Duarte Unified School District (DUSD) with the goal of joint funding for traffic signal construction. When DUSD proposed development at the former Andres Duarte school site and the relocation of the day care operation to Beardslee School, Staff met with DUSD and the Developer and negotiated a three party agreement to pay for the traffic signal. Each of the three parties were responsible for $175,000, based on the original estimate of $525,000.

Construction completion is targeted for mid-summer 2026, before the start of the school year. While the City has included stipulation in the specifications to expedite delivery, traffic signal poles have been known to be a long lead item with potential delays. Other potential delay factors include Southern California Edison delays on power source completion and implementation of signal timing by LA County. Such delays would extend completion of the project to the end of 2026. As a temporary safety measure, the City will install a flashing stop sign at the intersection until the traffic signal becomes fully operational.

DISCUSSION/ANALYSIS

The specifications for this project were made available, and the project was published in accordance with the Duarte Municipal Code (DMC) Section 2.36.060.

On November 10, 2025, eleven (11) bids were submitted electronically. The results are as follows:

1	**Alfaro Communications Construction, Inc.**	**$**	**575,165.34**
2	Select Electric, Inc	$	575,995.00
3	Comet Electric, Inc.	$	599,848.00
4	International Line Builders, Inc.	$	601,847.00
5	DBX, Inc.	$	615,537.00
6	Elecnor Belco Electric, Inc.	$	624,665.00
7	California Professional Engineering, Inc.	$	631,516.40
8	Calpromax Engineering	$	639,640.00
9	PTM GENERAL ENGINEERING SERVICES, INC.	$	639,939.00
10	Servitek Electric Inc.	$	708,855.00
11	Diamond Construction	$	858,398.00

The lowest responsible and responsive proposal is Alfaro Communications Construction, Inc.; they have successfully completed work for Caltrans, City of Industry, City of Montebello, and City of Glendora. Their federal and state license status has been verified.

While the original estimate for the project was $525,000.00, the cost increased due to the addition of street calming measures such as bulb-outs, striping and ADA ramp upgrades. The City budgeted $175,000 for its share of the project but with the higher bid, the City's contribution towards construction will be $283,000.

The bids for this project will install seven new traffic signal poles and upgrade three ADA curb ramps along with removing and replacing identified sidewalk and curb and gutter, a bulb-out for added protection to those crossing at the east side of the intersection. Also, the intersection will be restriped to match the new configuration of the intersection. This is an important traffic safety upgrade for the area. The increased traffic control and pedestrian safety near the school will benefit the community.

RECOMMENDATION

It is recommended that the City Council: 1) approve the award of contract for the Buena Vista Street at Kellwil Way Traffic Signal Project to Alfaro Communications Construction, Inc. in the amount of $575,165.34 with a 10% contingency for a total project cost of $633,000.00; and 2) approve a budget amendment in the amount of $108,000 from Measure M funds.

FISCAL IMPACT

The Buena Vista Street at Kellwil Way Traffic Signal Project was included in the 2025/2026 Capital Improvement Program Budget in the amount of $175,000.00 and will be funded by Gas Tax and Measure M Funds and $350,000 in funding from the Duarte Unified School District and Crestfield Townhomes. The expected project cost with contingency, less the deposit from Duarte Unified School District and Crestfield Townhomes, is $283,000.00. A budget amendment of $108,000 is needed to complete the project.

ATTACHMENTS

A. Project Locations Map
B. Agreement for Construction of Maintenance Services

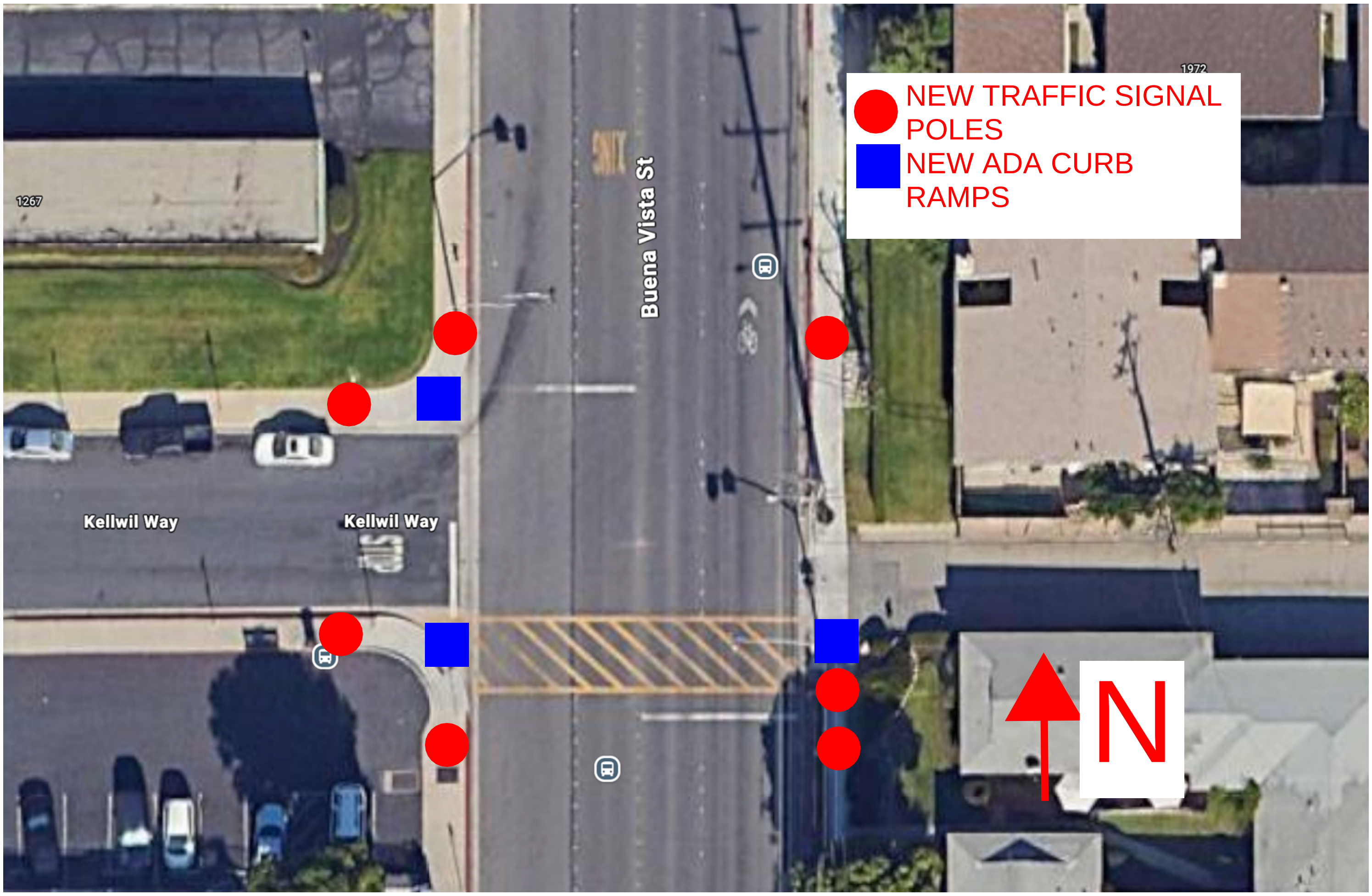
Fiscal Review:

Kristen Petersen
Assistant City Manager/
Director of Administrative Services

Reviewed and Approved:

Brian Villalobos
City Manager

BUENA VISTA AND KELLWIL WAY INTERSECTION - EXHIBIT A



CITY OF DUARTE
AGREEMENT FOR CONSTRUCTION OR MAINTENANCE SERVICES

THIS AGREEMENT FOR CONSTRUCTION OR MAINTENANCE SERVICES ("**Agreement**"), made and effective as of __________ ("**Effective Date**"), by and between the City of Duarte ("**City**"), and **Alfaro Communications Construction, Inc.,** a [California corporation], ("**Contractor**"). Contractor and the City are hereafter together referred to as the "**Parties**" and each individually as a "**Party**." In consideration of the mutual covenants and conditions set forth herein, and for good and valuable consideration, the sufficiency and receipt of which are hereby acknowledged, the Parties agree as follows:

1. RECITALS.

This Agreement is made and entered into with respect to the following facts:

A. That City desires to obtain through Contractor the work set forth and described in the Scope of Work attached hereto as Exhibit A and incorporated herein by this reference ("**Contractor Services**").

B. That Contractor represents to the City that Contractor is well qualified to perform the Contractor Services by reason of Contractor's training, expertise, experience, and background.

C. That the public interest, convenience, and necessity require that City obtain the Contractor Services upon the terms and conditions set forth herein.

D. That City and Contractor mutually desire to enter into this Agreement for the provision of the Contractor Services by Contractor for and on behalf of City, in accordance with the terms and conditions set forth herein.

2. SERVICES AND WORK

A. Provision of Contractor Services. During the term of this Agreement, Contractor shall provide the Contractor Services as set forth in Exhibit A. Time is of the essence for this Agreement.

B. Additional Services. If City desires to add additional work, services, work locations, or service locations not specifically described in Exhibit A ("**Additional Services**"), City shall notify Contractor thereof at least thirty (30) days in advance of the time such Additional Services shall commence. Contractor shall perform such Additional Services, and compensation for the work performed shall be paid by City in accordance with the Budget and Fee Schedule attached hereto as Exhibit B and incorporated herein by this reference, or as otherwise may be agreed in writing by City and Contractor. It is expressly understood by Contractor that the provisions of this Subsection 2(B) shall not apply to work specifically set forth in Exhibit A or reasonably contemplated therein. Contractor hereby acknowledges that it accepts the risk that the work to be performed as included in Scope of Work may be more costly or time consuming than Contractor anticipates and that Contractor shall not be entitled to additional compensation. Unless contradictory of this Subsection 2(B), all provisions in this Agreement applicable to Contractor's performance of the Contractor Services shall also apply to the Additional Services.

C. Standard of Performance. In performing the Contractor Services, Contractor shall use the skill and care that a highly specialized professional with significant expertise in the field would use under similar circumstances. To the extent that Contractor retains subcontractors to perform any portion of any of the Contractor Services, Contractor has a duty to City to ensure that the tasks, work, and services performed by such subcontractors meet the same highly specialized professional level, skill, and expertise expected of Contractor.

D. Labor, Equipment, Materials. Contractor shall equip itself with all necessary labor, equipment, and materials to perform the Contractor Services specified in this Agreement. Contractor represents that the Contractor Services will be performed by Contractor or under its direct supervision, and that all personnel engaged in such work shall be fully qualified and shall be authorized and permitted under applicable Federal, State, and local laws to perform the Contractor Services. Contractor shall pay all wages, salaries, and other amounts due such personnel in connection with their performance of the Contractor Services and as required by law. Contractor ensures that all goods, materials, equipment, or personal property included within the Contractor Services shall be of good quality and fit for the purpose intended.

E. Work Site. Contractor has or will investigate the work site and is or will be fully acquainted with the conditions there existing, prior to commencement of the Contractor Services. Should Contractor discover any conditions, including any latent or unknown conditions, which will materially affect the performance of the Contractor Services, Contractor shall immediately inform City of such fact in writing and shall not proceed except at Contractor's risk until written instructions are received from the City Representative (as defined below).

F. Independent Contractor. All Contractor Services, and all work, services, labor, equipment, and materials furnished in conjunction therewith shall be furnished by Contractor as an independent contractor, subject to the inspection and approval of City, or the City Representative (as defined below). City shall have the right to control Contractor only as to results of the Contractor Services rendered pursuant to this Agreement. Neither City nor any of its officers, officials, employees, or agents shall have control over the conduct of Contractor or any of Contractor's officers, employees, or agents. Contractor shall not at any time or in any manner represent that it or any of its officers, employees, or agents is in any manner officers, officials, employees, or agents of City. Contractor shall not incur or have the power to incur any debt, obligation, or liability whatsoever against City, or bind City in any manner. No City-provided employee benefits shall be available to the Contractor or any of Contractor's employees in connection with this Agreement. Except for the fees paid to Contractor as provided in this Agreement, City shall not pay salaries, wages, or other compensation to Contractor for performing Contractor

Services hereunder for City. City shall not be liable for compensation or indemnification to Contractor for injury or sickness arising out of performing Contractor Services hereunder.

3. AUTHORITY OF THE CITY REPRESENTATIVE

A. City Representative. The "**City Representative**" shall be Stephanie Sandoval, Public Works Manager of City of Duarte, acting personally or through their duly authorized agents, each agent acting only within the scope of authority delegated to them.

B. Scope of Authority. The City Representative shall convey to Contractor the decision of City regarding any and all questions which may arise as to the quality or acceptability of materials furnished and work performed, and as to the manner of performance and rate of progress of the work. The City Representative shall further convey to Contractor the decision of City regarding all questions which may arise as to the acceptable fulfillment of this Agreement on the part of Contractor; and all questions as to claims and compensations. The City Representative's communicated decisions shall be final, and the City Representative shall have authority to enforce and make effective such communicated decisions so that Contractor can carry out such decisions promptly.

4. TERM OF AGREEMENT

This Agreement shall commence and terminate on the dates set forth in Exhibit A.

5. SUSPENSION OR TERMINATION OF AGREEMENT

A. City may at any time, for any reason, with or without cause, suspend or terminate this Agreement, or any portion hereof, by serving written notice upon Contractor. Upon receipt of said notice, Contractor shall immediately cease all Contractor Services under this Agreement, unless the notice provides otherwise. In the event this Agreement is suspended or terminated pursuant to this Subsection 5(A), Contractor shall submit a final invoice/report to City pursuant to Section 6, and City shall be entitled to receive a return of the fee paid to Contractor, or portion thereof, if the reason for the termination is failure by Contractor to have timely performed the Services set forth in Exhibit A. In City's sole and absolute discretion, prior to effecting a suspension or termination pursuant to this Subsection 5(A), City may first serve upon Contractor a written notice of the default specifying the default and the amount of time that Contractor shall have to cure, correct, or remedy the default. If Contractor fails to cure the default within the specified period of time, City shall have the right to immediately terminate this Agreement pursuant to this Subsection 5(A). Notwithstanding any other provision of this Agreement to the contrary, City's termination of this Agreement pursuant to this Subsection 5(A) shall not preclude or prejudice any other remedy to which City may be entitled in law or in equity.

B. Contractor may terminate this Agreement only due to a material breach by City, and only upon not less than thirty (30) days' prior written notice to City which notice shall specify the material default. Upon receipt of such notice, City may, but shall not be obligated to, effect to remedy such default, which remedy will cause the notice of termination to no longer apply, and this Agreement to continue in effect.

6. COMPENSATION

A. Amount of Compensation. Compensation will be determined according to the Budget and Fee Schedule set forth in Exhibit B.

B. Invoices. Contractor shall invoice City monthly for all work performed by Contractor under this Agreement. Invoices shall include billings for all charges, including authorized direct costs incurred by Contractor during the month covered by the invoice. All charges for labor, work, or services shall describe with specificity the services rendered and shall set forth the number of hours worked and hourly rates in accordance with Exhibit B. Within thirty (30) days of receipt of an invoice, and upon determination by City that the invoice is in order and that Contractor has performed all requested or required work or services in a timely and competent manner, City shall pay such invoice.

C. Records of Contractor Services and Payments. Contractor shall maintain complete and accurate records with respect to costs, expenses, receipts, and other such information required by City that relate to the performance of Contractor Services under this Agreement. Contractor shall also maintain adequate records of Services provided in sufficient detail to produce an evaluation of Services. All such records shall be maintained in accordance with generally accepted accounting principles and shall be clearly identified and readily accessible. Contractor shall provide free access to the representatives of City or its designees at reasonable times to such books and records; shall give City the right to examine and audit said books and records; shall permit City to make transcripts therefrom as necessary; and shall allow inspection of all work, data, documents, proceedings, and activities related to this Agreement. Such records, together with supporting documents, shall be maintained for a period of six (6) years after receipt of final payment.

7. LICENSES, PERMITS, APPROVALS, FEES

A. Contractor must possess at the time of commencing the Contractor Services and throughout the duration of this Agreement, a Contractor's License, issued by the State of California, which is current and in good standing. Contractor shall ensure that any subcontractor working on the Contractor Services possesses at the time of commencing work and throughout the duration of such subcontractor's work on the Contractor Services, a Contractor's License, issued by the State of California, which is current and in good standing. Contractor shall take out and maintain during the life of this Agreement a valid City Business License.

B. Contractor shall obtain at its sole cost and expense such licenses, permits, and approvals as may be required by law for the performance of the Contractor Services prior to commencing work. Contractor and its employees, agents, and subcontractors shall, at their sole cost and expense, keep in effect during the term of this Agreement any licenses, permits, and approvals that are legally required for the performance of the Contractor Services. Contractor shall have the sole obligation to pay for any fees, assessments, and taxes. plus applicable penalties and interest, which may be imposed by law and arise from or are necessary for Contractor's performance of the Contractor Services, and shall indemnify, defend and hold harmless City and its elected and appointed officials, boards, members, officers, agents, representatives, employees, and volunteers ("**City Personnel**") against any such fees, assessments, taxes, penalties or interest levied, assessed, or imposed against City hereunder.

8. INSURANCE AND LIABILITY

A. Contractor shall not commence work under this Agreement until it has secured all types and amounts of insurance required under this Section 8, nor shall it allow any subcontractor to commence work on any subcontract to this Agreement until all similar insurance required of the subcontractor has been obtained. Without limiting Contractor's indemnification obligations, Contractor shall procure and maintain, at its sole cost and for the duration of this Agreement, insurance coverage as provided in Exhibit C, against all claims for injuries against persons or damage to property which may arise from or in connection with the performance of the work hereunder by Contractor, its agents, representatives, employees, and/or subcontractors. If Contractor subcontracts any portion of the work, the contract between Contractor and such subcontractor shall require the subcontractor to maintain the same policies of insurance that Contractor is required to maintain pursuant to this Section 8.

B. The City's Director of Administrative Services shall have the authority to adjust or amend the insurance requirements in Exhibit C of this Agreement so long as such amendment or adjustment is agreed to in writing by the Parties.

9. INDEMNIFICATION

A. Contractor shall indemnify, defend (with legal counsel approved by City), and hold harmless City and City Personnel from and against all liability, loss, damage, expense, cost (including without limitation reasonable attorneys' fees, expert fees, and all other costs and fees of litigation) of every nature ("**Claims**") arising out of or in connection with Contractor's negligence, recklessness, or willful misconduct in the performance of work hereunder or its failure to comply with any of its obligations contained in this Agreement, except such loss or damage which is caused by the sole or active negligence or willful misconduct of City. Should conflict of interest principles preclude a single legal counsel from representing both City and Contractor, or should City otherwise find Contractor's legal counsel unacceptable, then Contractor shall reimburse City its costs of defense, including without limitation reasonable attorneys' fees, expert fees, and all other costs and fees of litigation. Contractor shall promptly pay any final judgment rendered against City and City Personnel with respect to Claims determined by a trier of fact to have been the result of Contractor's negligent, reckless, or wrongful performance. It is expressly understood and agreed that the foregoing provisions are intended to be as broad and inclusive as is permitted by the law of the State of California and will survive the expiration or termination of this Agreement.

B. Contractor's obligations under this Section 9 apply regardless of whether such claim, charge, damage, demand, action, proceeding, loss, stop notice, cost, expense, judgment, civil fine or penalty, or liability was caused in part or contributed to by City or City Personnel. However, without affecting the rights of City under any provision of this Agreement, Contractor shall not be required to indemnify and hold harmless City for liability attributable to the active negligence of City, provided such active negligence is determined by agreement between the Parties or by the findings of a court of competent jurisdiction. In instances where City is shown to have been actively negligent and where City's active negligence accounts for only a percentage of the liability involved, the obligation of Contractor will be for that entire portion or percentage of liability not attributable to the active negligence of City.

C. Contractor hereby authorizes City to deduct from any amount payable to Contractor (whether arising out of this Agreement or otherwise) any amounts the payment of which may be in dispute hereunder or which are necessary to compensate City for any losses, costs, liabilities, or damages suffered by City, and all amounts for which City may be liable to third parties, by reason of Contractor's negligent acts, errors, or omissions, or willful misconduct, in performing or failing to perform Contractor's obligations under this Agreement. City in its sole and absolute discretion, may withhold from any payment due to Contractor, without liability for interest, an amount sufficient to cover such claim. The failure of City to exercise such right to deduct or withhold shall not act as a waiver of Contractor's obligation to pay City any sums Contractor owes City.

10. OBSERVING LAWS AND ORDINANCES

Contractor shall keep itself fully informed of all existing and future Federal, State, regional, county, and municipal laws, ordinances, and regulations, which in any manner affect the conduct of the work, and of all applicable orders and decrees of bodies or tribunals having any jurisdiction or authority over the work. If any discrepancy or inconsistency is discovered in this Agreement in relation to any such law, ordinance, regulation, order, or decree, Contractor shall forthwith report the same to the City Representative in writing. Contractor shall at all times observe and comply with and shall cause all its agents and employees to observe and comply with all such existing and future laws, ordinances, regulations, orders, and decrees, and shall protect, indemnify, hold harmless, and defend to the fullest extent permitted by law City and City Personnel against any claim or assertion of liability, or liability arising from or based on the violation of any such law, ordinance, regulation, order, or decree, whether by Contractor or by its agents, representatives, employees, or subcontractors.

11. NON-DISCRIMINATION

Contractor covenants that, by and for itself, its heirs, executors, assigns, and all persons claiming under or through them, that in the performance of this Agreement there shall be no discrimination against or segregation of, any person or group of persons on account of any impermissible classification including, but not limited to, race, color, creed, religion, sex, gender, gender identity, gender expression, physical or mental disability, age, military status, marital or familial status, sexual orientation, national origin, or ancestry. Contractor shall incorporate the foregoing provisions in all subcontracts.

12. PATENTED AND COPYRIGHTED MATERIALS

Contractor shall assume all costs arising from the use of patented or copyrighted materials, including, but not limited to, equipment, devices, processes, and software programs, used or incorporated in the Contractor Services performed by Contractor under this Agreement. Pursuant to Section 8, Contractor shall indemnify, defend (with legal counsel acceptable to City), and hold City and City Personnel harmless from any and all suits, actions, or proceedings of every nature for or on account of the use of any patented or copyrighted materials.

13. PREVAILING WAGE REQUIREMENTS

A. Public Work. Contractor expressly acknowledges and agrees that City has never previously affirmatively represented to Contractor, its employees, or its agents in writing or otherwise that the work to be covered under this Agreement is not a "public work," as defined in California Labor Code section 1720 of the Labor Code. In connection with the development, construction (as defined by applicable law), and operation of the project, including, without limitation, any public work (as defined by applicable law), if any, Contractor shall bear all risks of payment or non-payment of Federal and/or State prevailing wages and/or the implementation of California Labor Code sections 1726 and 1781, as the same may be enacted, adopted, or amended from time to time, and/or any other provision of law. To the extent applicable, City will enforce all penalties required by law for Contractor's failure to pay prevailing wages.

B. California Labor Code. Contractor's attention is directed to Division 2, Part 7, Chapter 1 of the Labor Code of the State of California and especially to Article 2 (Wages) and Article 3 (Working Hours), thereof.

(i) In accordance with California Labor Code sections 1773 and 1773.2, City has found and determined the general prevailing rates of wages in the locality in which the public work is to be performed are those determined by the Director of Industrial Relations and available at https://www.dir.ca.gov/OPRL/2022-1/PWD/Southern.html. Copies of the prevailing rates of wages are maintained with City's principal office and are available to any interested party on request. Contractor shall post a copy of the prevailing rate of per diem wages at each job site.

(ii) Contractor is aware of and will comply with the provisions of California Labor Code section 1776, including the keeping of payroll records and furnishing certified copies thereof in accordance with said section. Pursuant to California Labor Code section 1771.4, Contractor must submit certified payroll records to the Labor Commissioner using the Department of Industrial Relations' electronic certified payroll reporting (eCPR) system.

(iii) Pursuant to California Labor Code section 1810 it is stipulated hereby that eight (8) hours labor constitutes a legal day's work hereunder.

(iv) Pursuant to California Labor Code section 1815, work performed by employees of contractors in excess of eight (8) hours per day, and forty (40) hours during any one week, shall be permitted upon public work upon compensation for all hours worked in excess of eight (8) hours per day at not less than 1 ½ times the basic rate of pay.

(v) Pursuant to California Labor Code section 1813, it is stipulated hereby that Contractor shall, as a penalty to City, forfeit $25 for each worker employed in the execution of this Agreement by Contractor or by any subcontractor hereunder for each calendar day during which such worker is required or permitted to work more than eight (8) hours in any one calendar day and forty (40) hours in any one (1) calendar week in violation of the provisions of Article 3 (commencing with Section 1810), Chapter 1, Part 7, Division 2 of the California Labor Code.

(vi) Contractor is aware of and will comply with the provisions of California Labor Code sections 1777.5 and 1777.6 with respect to the employment of apprentices. Pursuant to section 1777.5 it is hereby stipulated that Contractor will be responsible for obtaining compliance therewith on the part of any and all subcontractors employed by them in connection with this Agreement.

(vii) Pursuant to California Labor Code section 1775, it is hereby stipulated that Contractor shall, as a penalty to City, forfeit not more than $200 for each calendar day, or portion thereof, for each worker paid less than the prevailing rates as determined by the Director of Industrial Relations for the work or craft in which the worker is employed for the Contractor Services by Contractor or any subcontractor.

C. Bidding Eligibility. Pursuant to California Labor Code section 1771.1, no contractor or subcontractor may be listed on a bid proposal for a public works project unless registered with the Department of Industrial Relations.

D. DIR Monitoring. Pursuant to California Labor Code section 1771.4, Contractor is hereby notified that this project is subject to compliance monitoring and enforcement by the Department of Industrial Relations.

14. CONFLICTS OF INTEREST

A. City Personnel. No member, officer, or employee of City, or their designees or agents, and no public official who exercises authority over or has responsibilities with respect to this Agreement during his/her tenure or for one (1) year thereafter, shall have any interest, direct or indirect, in any agreement or sub-agreement, or the proceeds thereof, for work to be performed in connection with the Contractor Services performed under this Agreement.

B. Contractor. Contractor represents, warrants, and covenants that he, she, or it presently has no interest, direct or indirect, which would interfere with or impair in any manner or degree the performance of Contractor's obligations and responsibilities under this Agreement. Contractor further agrees that while this Agreement is in effect, Contractor shall not acquire or otherwise obtain any interest, direct or indirect, that would interfere with or impair in any manner or degree the performance of Contractor's obligations and responsibilities under this Agreement. Contractor acknowledges that pursuant to the provisions of the Political Reform Act (California Government Code section 87100 et seq.), City may determine Contractor to be a "Contractor" as that term is defined by the Political Reform Act. In the event City makes such a determination, Contractor agrees to complete and file a "Statement of Economic Interest" with the City Clerk to disclose such financial interests as required by City. In such event, Contractor further agrees to require any other person doing work under this Agreement to complete and file a "Statement of Economic Interest" to disclose such other person's financial interests as required by City.

15. NO UNDUE INFLUENCE

Contractor declares and warrants that no undue influence or pressure was or is used against or in concert with any officer or employee of City in connection with the award, terms, or implementation of this Agreement, including any method of coercion, confidential financial arrangement, or financial inducement. No officer or employee of City shall receive compensation, directly or indirectly, from Contractor, or from any officer, employee, or agent of Contractor, in connection with the award of this Agreement or any work to be conducted as a result of this Agreement. Contractor further warrants that it has not employed or retained any company or person other than a bona fide employee working for Contractor, to solicit or secure this Agreement and that it has not paid or agreed to pay any company or person any fee, commission, percentage, brokerage fee, gift, or any other consideration contingent upon, or resulting from, the award or making of this Agreement. For breach or violation of this warranty, City shall have the right to annul this Agreement without liability or, in its discretion, to deduct from the Agreement price or consideration, or otherwise recover, the full amount of such fee, commission, percentage, brokerage fee, gift, or contingent fee.

16. ASSIGNMENT

Contractor shall not assign, hypothecate, or otherwise transfer this Agreement or any portion hereof, without first obtaining the written consent of City. If such an assignment, hypothecation, or transfer is made or attempted by Contractor, the assignment, hypothecation, or transfer shall be void; and City, at its sole option, may terminate this Agreement upon the giving of a 24-hour written notice to Contractor of such termination.

17. PERFORMANCE

If Contractor should neglect to prosecute the work to City's satisfaction, or, in City's reasonable discretion, fail to perform any provisions of this Agreement, City, after five (5) days written notice to Contractor, may without prejudice to any other remedy City may take appropriate action, including, but not limited to, any of the following: (i) meeting with Contractor and/or its agents or subcontractors to review the quality of the work and resolve matters of concern; (ii) requiring Contractor to have the work repeated at no additional fee until it is satisfactory; (iii) withholding payment of City's compensation to Contractor for any unsatisfactory work performed; (iv) suspending delivery of work to Contractor for an indefinite time; (v) correcting such deficiencies and deducting the cost thereof from the payment then or thereafter due Contractor, provided, however, that the City Representative shall approve such action and certify the amount thereof to be charged to Contractor; and/or (vi) terminating this Agreement. Except as may be expressly set forth in this Agreement, the rights and remedies of the Parties are cumulative and the exercise by either Party of one or more of such rights or remedies or other rights or remedies as may be permitted by law or in equity shall not preclude the exercise by such Party, at the same or different times, of any other rights or remedies to which such Party may be entitled.

18. FORCE MAJEURE

Any time period specified in this Agreement for performance of work and services shall be extended because of any delays due to unforeseeable causes beyond the control and without the fault or negligence of City or Contractor, including, but not restricted to, acts of God or of the public enemy, unusually severe weather, fires, earthquakes, floods, epidemics, quarantine restrictions, riots, strikes, freight embargoes, wars, litigation, and/or acts of any governmental agency, including City, if the delaying Party shall within ten (10) days of the commencement of such delay notify the other Party in writing of the causes of the delay ("**Force Majeure Event**"). If Contractor is the delaying Party, City shall ascertain the facts and the extent of delay and extend the time for performing the work and services for the period of the enforced delay when and if in the judgment of City such delay is justified. City's determination shall be final and conclusive upon the Parties. In no event shall Contractor be entitled to recover damages against City for any delay in the performance of this Agreement, however caused. Contractor's sole remedy shall be an extension of this Agreement pursuant to this Section 18. For the avoidance of doubt, Force Majeure Event shall not include (i) financial distress nor the inability of either Party to make a profit or avoid a financial loss; (ii) changes in the market prices or conditions; or (iii) a Party's financial inability to perform its obligations hereunder. The current events related to the COVID-19 pandemic are known and shall not constitute Force Majeure Event, future impacts of the COVID-19 pandemic may be considered a Force Majeure Event to the extent that they prevent the performance of a Party's obligations under this Agreement.

19. NOTICE

Any notice, payment, or instrument required or permitted to be given or delivered by this Agreement may be given or delivered by personal delivery or by depositing the same in any United States mail depository, first class postage prepaid, and addressed as follows, or to such other address provided by a written notice from one Party to the other:

If to City:	City of Duarte 1600 Huntington Drive Duarte, CA 91010 Attn: Brian Chau Email: bchau@cityofduarte.ca.gov
If to Contractor:	Alfaro Communications Construction Inc. 15614 S. Atlantic Ave Compton, CA 90221 Attn: Hugo Alfaro

20. WARRANTY

Contractor warrants all work under this Agreement (which for purposes of this Section 20 shall be deemed to include unauthorized work which has not been removed and any non-conforming materials incorporated into the work) to be of good quality and free from any defective or faulty material and workmanship. Contractor agrees that for a period of one (1) year (or the period of time specified elsewhere in this Agreement or in any guarantee or warranty provided by any manufacturer or supplier of equipment or materials incorporated into the work, whichever is later) after the date of final acceptance, Contractor shall within ten (10) days after being notified in writing by City of any defect in the work or non-conformance of the work to this Agreement, commence and prosecute with due diligence all work necessary to fulfill the terms of the warranty at Contractor's sole cost and expense. Contractor shall act sooner as requested by City in response to an emergency. In addition, Contractor shall, at its sole cost and expense, repair and replace any portions of the work (or work of other contractors) damaged by Contractor's defective work or which becomes damaged in the course of repairing or replacing defective work. For any work so corrected, Contractor's obligation hereunder to correct defective work shall be reinstated for an additional one (1) year period, commencing with the date of acceptance of such corrected work. Contractor shall perform such tests as City may require to verify that any corrective actions, including, without limitation, redesign, repairs, and replacements, comply with the requirements of this Agreement. All costs associated with such corrective actions and testing, including the removal, replacement, and reinstitution of equipment and materials necessary to gain access, shall be the sole responsibility of Contractor. All warranties and guarantees of subcontractors, suppliers, and manufacturers with respect to any portion of the work, whether express or implied, are deemed to be obtained by Contractor for the benefit of City, regardless of whether such warranties and guarantees have been transferred or assigned to City by separate agreement and Contractor agrees to enforce such warranties and guarantees, if necessary, on behalf of City. This provision may be waived in Exhibit A if the Contractor Services hereunder do not include construction of any improvements or the supplying of equipment or materials.

21. ATTORNEYS' FEES

Notwithstanding anything in this Agreement to the contrary, in no event shall Contractor be entitled to economic or consequential damages or to punitive damages. In the event of any litigation arising from or related to this Agreement, the prevailing Party shall be entitled to recover from the non-prevailing Party all reasonable costs incurred, including staff time, court costs, attorneys' fees, expert witness fees, and other related expenses.

22. NON-LIABILITY OF CITY OFFICERS AND EMPLOYEES

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

23. SEVERABILITY

If any portion of this Agreement is found by a court of competent jurisdiction to be invalid, void, illegal, or unenforceable, the remainder of the provisions hereof shall remain in full force and effect and shall in no way affect, impair, or invalidate any other term, covenant, or condition, or provision contained in this Agreement. Upon a determination that any term or provision is invalid, illegal, or unenforceable, the Parties shall negotiate in good faith to modify this Agreement to give effect to the original intent of the Parties as closely as possible in order that the transactions contemplated hereby be performed as originally contemplated to the greatest extent possible.

24. EXECUTION

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

25. NO WAIVER

No delay or omission in the exercise of any right or remedy by a non-defaulting Party on any default shall impair such right or remedy or be construed as a waiver. No waiver by either Party of any of the provisions of this Agreement shall be effective unless explicitly set forth in writing and signed by the Party so waiving. Except as otherwise set forth in this Agreement, no failure to exercise, or delay in exercising, any right, remedy, power, or privilege arising from this Agreement shall operate or be construed as a waiver thereof, nor shall any single or partial exercise of any right, remedy, power, or privilege hereunder preclude any other or further exercise thereof or the exercise of any other right, remedy, power, or privilege.

26. NO THIRD-PARTY BENEFICIARIES

This Agreement benefits solely the Parties to this Agreement and their respective permitted successors and assigns and nothing in this Agreement, express or implied, confers on any other person any legal or equitable right, benefit, or remedy of any nature whatsoever under or by reason of this Agreement.

27. NON-LIABILITY OF CITY PERSONNEL

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

28. GOVERNING LAW AND VENUE

The internal laws of the State of California, without regard to principles of conflicts of laws, shall govern the interpretation of this Agreement. In addition to any other rights or remedies permitted by law, either Party may take legal action, in law or in equity, to cure, correct, or remedy any default, to recover damages for any default, to compel specific performance of this Agreement, to obtain declaratory or injunctive relief, or to obtain any other remedy consistent with the purposes of this Agreement. The Superior Court of the County of Los Angeles shall have exclusive jurisdiction over any litigation between the Parties concerning this Agreement. Service of process on City shall be made in the manner required by law for service on a public entity. Service of process on Contractor shall be made in any manner permitted by law and shall be effective whether served inside or outside of California.

29. SURVIVAL

The terms, provisions, representations, and certification contained in this Agreement, or inferable therefrom, shall survive the expiration or termination of this Agreement and the payment of the compensation hereinabove provided.

30. SECTION HEADINGS AND SUBHEADINGS

The section headings and subheadings contained in this Agreement are included for convenience only and shall not limit or otherwise affect the terms of this Agreement.

31. INTEGRATION, CONSTRUCTION, AND AMENDMENT

This Agreement contains the entire understanding of the Parties and supersedes any and all other written or oral understandings as to those matters contained herein, and no prior oral or written understanding shall be of any force or effect with respect to those matters covered thereby. The terms of this Agreement shall be construed in accordance with the meaning of the language used and shall not be construed for or against either Party by reason of the authorship of this Agreement or any other rule of construction which might otherwise apply. This Agreement shall be construed and interpreted with and shall be governed and enforced in all respects according to the laws of the State of California and as if drafted by both Parties. No amendment, change or modification of this Agreement shall be valid unless in writing, stating that it amends, changes, or modifies this Agreement, signed by all the Parties hereto.

32. COUNTERPARTS

This Agreement may be executed in counterparts, each of which shall be deemed to be an original, and such counterparts shall constitute one and the same instrument.

33. SPECIAL PROVISIONS

Any special provisions applicable to this Agreement are set forth in Exhibit D, attached hereto and incorporated herein by this reference.

34. CITY MANAGER AUTHORITY

City's City Manager shall have the authority to make non-material changes, non-material amendments, or clerical edits to this Agreement on behalf of the City.

[Signatures on following page.]

IN WITNESS WHEREOF, the City Council of the City of Duarte caused the Agreement to be subscribed by its Mayor or City Manager and said Contractor has executed or caused this Agreement to be executed by its duly authorized officer(s).

CITY OF DUARTE:

____
Brian Villalobos, City Manager

Date: ___________________________

CONTRACTOR:
Alfaro Communications Construction, Inc.

____

By: Hugo Alfaro

____

Its: President

Date: ___________________________

By: Mayra Martinez

____

Its: V. President

Date: ___________________________

ATTEST

____
Frances Jimenez, City Clerk

Date: ___________________________

APPROVED AS TO FORM
RUTAN & TUCKER, LLP

____
Thai Viet Phan, City of Duarte

Date: ___________________________

EXHIBIT A

Scope of Work

PROJECT DESCRIPTION:

The general nature of the work consists of furnishing all labor, material, equipment, services, and incidentals required for the Traffic Signal and Intersection Improvements for the intersection of Buena Vista Street and Kellwil Way. The scope of the work includes removal of existing traffic signal equipment, removal of conflicting signing and striping, installation of new signing and striping, installation of new traffic signal system, removal of existing ADA ramps, removal of existing sidewalk, installation of new ADA ramps, installation of new sidewalk, and installation of new bulb-outs.

TO THE CITY OF DUARTE, CALIFORNIA:

The undersigned, and bidder, declares that he/she has carefully examined the location of the proposed work, including additive work, that he/she has examined the Special Provisions and read the accompanying instructions to bidders, and hereby proposes and agrees, if the proposal is accepted, to furnish all materials to do all work required to complete the said work in accordance with the said Standard Specifications, Special Provisions, and plans in the time and manner therein prescribed for the unit prices set forth in the following schedule:

PERFORMANCE SCHEDULE:

Construction shall be completed within 180 working days after the date stipulated on the Notice to Proceed.

EXHIBIT B

Budget and Fee Schedule

Item		Quantity	Unit	Alfaro Communications Construction, Inc.	
				Unit Price	Total Price
1	Mobilization and Demobilization	1	LS	$ 18,200.00	$ 18,200.00
2	Traffic Control	1	LS	$ 12,540.00	$ 12,540.00
3	Traffic Signal Removal	1	LS	$ 14,630.00	$ 14,630.00
4	Signing and Striping	1	LS	$ 26,732.40	$ 26,732.40
5	Traffic Signal	1	LS	$ 411,307.38	$ 411,307.38
6	Remove Existing Improvements and Construct Bulb-Out	1	LS	$ 17,883.00	$ 17,883.00
7	Remove Existing Improvements and Construct ADA Curb Ramp w/Domes	3	EA	$ 7,274.42	$ 21,823.26
8	Remove Existing Sidewalk and Construct New 4" PCC Sidewalk	800	SF	$ 14.14	$ 11,312.00
9	Remove Existing Parkway/Landscape and Construct 4" PCC Sidewalk	765	SF	$ 16.18	$ 12,377.70
10	Remove Existing Spandrel and Construct New Spandrel	250	SF	$ 32.73	$ 8,182.50
11	Remove Existing Cross Gutter and Construct New PCC Cross Gutter	150	SF	$ 81.88	$ 12,282.00
12	Remove Existing Curb and Gutter and Construct New Curb and Gutter	120	LF	$ 43.68	$ 5,241.60
13	Remove Existing Landscape and Construct Variable Height 6" Slough Curb	15	LF	$ 176.90	$ 2,653.50
Total Base Bid					**$ 575,165.34**

The bid prices shall include any and all costs, including labor, materials, and all other incidental cost to complete the project, in compliance with the Bid and Contract Documents and applicable standards. All other work items not specifically listed in the bid schedule, but necessary to complete this work per bid and contract documents and applicable standards are assumed to be included in the bid prices.

EXHIBIT C

Insurance Requirements

A. Insurance Coverage Required. The policies and amounts of insurance required hereunder shall be as follows:

(i) Commercial General Liability (including premises and operations, contractual liability, personal injury, death, and independent contractor liability): In an amount no less than $5,000,000.00 per occurrence and $10,000,000.00 general aggregate, for bodily injury, personal injury, and property damage, including without limitation, blanket contractual liability.

(ii) Automobile Liability (including owned, non-owned, leased, and hired autos): In an amount no less than ($5,000,000.00), combined single limit, per occurrence for bodily injury, death, and property damage.

(iii) Workers' Compensation Insurance (Statutory Limits) and Employer's Liability Insurance (with limits of at least $1,000,000) for Contractor's employees in accordance with the laws of the State of California, including California Labor Code section 3700.

(iv) Umbrella or Excess Liability Insurance that will provide bodily injury, personal injury, death, and property damage liability coverage at least as broad as the primary coverages set forth above, including commercial general liability, automobile liability, and employer's liability. Such policy or policies shall include the following terms and conditions:

(A) A drop-down feature requiring the policy to respond in the event that any primary insurance that would otherwise have applied proves to be uncollectable in whole or in part for any reason;

(B) Pay on behalf of wording as opposed to reimbursement;

(C) Concurrency of effective dates with primary policies;

(D) Policies shall "follow form" to the underlying primary policies; and

(E) Insureds under primary policies shall also be insureds under the umbrella or excess policies.

(v) Contractor's Pollution Liability Insurance that will provide for liability arising out of sudden, accidental, and gradual pollution, and remediation. The policy shall be no less than $1,000,000 per claim and the aggregate. All activities contemplated in this agreement shall be specifically scheduled on the policy as "covered operations." The policy shall provide coverage for remediation of the site in the event of an environmental contamination event arising out of the materials, supplies, products, work, operations, or workmanship.

B. ontractor's Insurance General Requirements.

(i) All insurance policies shall be issued by an insurance company currently authorized by the Insurance Commissioner to transact business of insurance or is on the List of Approved Surplus Line Insurers in the State of California, with an assigned policyholders' Rating of A- (or higher) and Financial Size Category Class VII (or larger) in accordance with the latest edition of Best's Key Rating Guide, unless otherwise approved by the City Representative.

(ii) Commercial General Liability, Automobile Liability, and Employer's Liability shall name City and City Personnel as additional insureds and contain no special limitations on the scope of protection afforded to City and City Personnel. All insurance provided hereunder shall include the appropriate endorsements.

(iii) All insurance policies shall be primary insurance and any insurance or self-insurance maintained by City and/or City Personnel shall be in excess of Contractor's insurance and shall not contribute with it.

(iv) All insurance policies shall be "occurrence" rather than "claims made" insurance.

(v) All insurance policies shall apply separately to each insured against whom a claim is made or suit brought, except with respect to the limits of the insurer's liability.

(vi) All insurance policies shall be endorsed to state that the insurer shall waive all rights of subrogation against City and City Personnel.

(vii) All insurance policies shall be written by good and solvent insurer(s) admitted to do business in the State of California and approved in writing by City.

(viii) All insurance policies shall be endorsed to state that coverage shall not be suspended, voided, cancelled, reduced in coverage or in limits, non-renewed, or materially changed for any reason, without thirty (30) days prior written notice thereof given by the insurer to City by U.S. mail, or by personal delivery, except for nonpayment of premiums, in which case ten (10) days prior notice shall be provided.

(ix) All insurance policies shall state that City shall not be liable for the payment of premiums or assessments under the policy.

(x) Insurance policies shall not contain any limiting provision or endorsement that has not been submitted to City for approval. By way of example, additional insured endorsements shall not be limited to "ongoing operations," exclude contractual liability, restrict coverage to the "sole" liability of Contractor, or contain any other limitation contrary to this Agreement.

C. Deductibles. Any deductibles or self-insured retentions must be declared to and approved by City. City reserves the right to require that self-insured retentions be eliminated, lowered, or replaced by a deductible. Self-insurance will not be considered to comply with these specifications unless approved in writing by City.

D. Evidence of Coverage. Contractor shall furnish City with certificates of insurance demonstrating the coverage required by this Agreement which shall be received and approved by City not less than five (5) working days before work on the Contractor Services commences. At least thirty (30) days prior to the expiration of any policy of insurance required under this Agreement, a signed complete certificate of insurance, with all endorsements provided herein, showing that such insurance coverage has been renewed or extended, shall be filed with City.

E. Workers Compensation Insurance. Contractor shall file with City the following signed certification:

> "I am aware of, and will comply with, Divisions 4 and 5 of the California Labor Code by securing, paying for, and maintaining in full force and effect for the duration of the Agreement, complete Workers' Compensation Insurance, and shall furnish a Certificate of Insurance to City before execution of the Agreement."

In the event Contractor has no employees requiring Contractor to provide Workers' Compensation Insurance, Contractor shall so certify to City in writing prior to City's execution of the Agreement. City and City Personnel shall not be responsible for any claims in law or equity occasioned by failure of Contractor to comply with this Section E - Workers Compensation Insurance or with the provisions of law relating to workers' compensation.

F. Default of Insurance Requirements. In addition to any other remedies at law or equity City may have if Contractor fails to provide or maintain any insurance policies or policy endorsements to the extent and within the time required by this Section F – Default of Insurance Requirements, City may, at its sole option, exercise any of the following remedies, which are alternatives to other remedies City may have and are not the exclusive remedy for Contractor's breach: (i) obtain such insurance and deduct and retain the amount of the premiums for such insurance from any sums due under this Agreement; (ii) order Contractor to stop work under this Agreement or withhold any payment that becomes due to Contractor hereunder, or both, until Contractor demonstrates compliance with the insurance requirements herein; and/or (iii) terminate this Agreement

Agenda Item: **9.J.**

AGENDA REPORT

MEETING DATE:	December 9, 2025
TO:	Mayor and Members of the City Council
BY:	Craig Hensley, Community Development Director
SUBJECT:	Second Reading of Ordinance No. 25-05
RECOMMENDATION:	It is recommended that Council adopt Ordinance No. 25-05
FISCAL IMPACT:	None

BACKGROUND

Every three years, the California Building Standards Commission publishes an update of the California Building Codes (CBC). In December 2022, the City Council adopted Ordinance No. 914, which included a comprehensive revision to Chapter 16.04, such as: deleting outdated sections of the Code, and updating Municipal Code sections addressed within the 2022 CBC. The 2025 CBC goes into effect on January 1, 2026 and should be adopted by the City. Proposed Ordinance No. 25-05 is attached and provides for the adoption of the new Codes.

ATTACHMENTS

A. Ordinance No. 25-05

Fiscal Review:

Kristen Petersen
Assistant City Manager/
Director of Administrative Services

Reviewed and Approved:

Brian Villalobos
City Manager

ORDINANCE NO. 25-05

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF DUARTE, CALIFORNIA, AMENDING CHAPTER 16.04, "BUILDING LAWS," OF TITLE 16, "BUILDINGS AND CONSTRUCTION," OF THE DUARTE MUNICIPAL CODE

WHEREAS, on January 1, 2025 the "California Building Code" becomes effective, requiring all plans to be reviewed, and permits to be issued using the latest sets of adopted building regulations; and

WHEREAS, the Duarte City Council seeks and intends to protect the health, safety, and welfare of the residents of the City of Duarte by adopting the most current "California Building Codes"; and

WHEREAS, Municipal Code Amendment 25-01 modifies Chapter 16.04. (Building Laws) of the Duarte Municipal Code establishing definitions, requirements, and regulations for the construction of various structures, building, and appurtenances, all attached hereto and made part of this Ordinance; and

WHEREAS, notice of a public hearing on the proposed amendment was given in accordance with applicable law; and

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF DUARTE, CALIFORNIA, DOES HEREBY ORDAIN AS FOLLOWS:

SECTION 1. The Recitals above are true and correct and incorporated herein by this reference.

SECTION 2. Chapter 16.04, "Building Laws," of the Title 16, "Buildings and Construction," of the Duarte Municipal Code, is amended as follows:

A. Chapter 16.04.010 ("Adoption of county codes by reference") of the Duarte Municipal Code is amended as follows:

(a) The city adopts by reference, except as otherwise provided in this chapter, the following codes:

(1) The 2025 edition of the California Building Code Volume 1 and 2 with Appendices F, G, H, I, J, N, and Chapter 1 Division II; based on the 2021 International Building Code as published by the International Code Council, is hereby adopted by reference.
(2) The 2025 edition of the California Electrical Code.
(3) The 2025 edition of the California Plumbing Code with Appendix H.
(4) The 2025 edition of the California Mechanical Code.
(5) The 2025 edition of the California Residential Code with Appendices
(6) The 2025 edition of the California Green Building Standards Code.
(7) The 2025 edition of the California Building Code, Appendix J as amended by Los Angeles County related to grading.
(8) The 2025 edition of the California Energy Code

(9) The 2025 edition of the California Reference Standard Code
(10) The 2025 edition of the California Administrative Code.
(11) The 2025 edition of the California Existing Building Code.
(12) The 2021 edition of the International Property Maintenance Code with Appendix H
(13) The 2025 edition of the California Historical Building Code.

(b) The foregoing laws are hereinafter, for convenience, referred to collectively as the "California Building Code" and shall, except as hereafter provided, be and become the building, plumbing, electrical and mechanical, and residential codes of the city.

(c) Except as hereinafter provided, the California Building Code, Chapter 1, Division II, 2025 Edition, is hereby made a part hereof as though set forth in full and the same shall be established and adopted as the rules, regulations, provisions and conditions for the erection, construction, enlargement, alteration, repair, moving, removal, conversion, demolition, occupancy, equipment, use and maintenance of buildings or structures in the City, and is hereby adopted by reference as the Scope and Administration Provisions of the City of Duarte.

B. Chapter 16.04.060 Section 109.4 California Building Code amended—Work commencing before building permit issuance.

Section 109.4.1 of the California Building Code shall be amended to add the following:

The additional fee established for work commencing before issuance of building permits shall be determined by the building official and shall be no less than the established investigation fee and no greater than two times the established permit fee.

C. Chapter 16.04.065 ("Section 111 California Building Code amended—Certificate of occupancy" of the Duarte Municipal Code is amended as follows:

Section 111.2.1 of the California Building Code shall be added to read as follows:

(a) In addition to the requirements of Section 111, the following minimum requirements shall be completed prior to any occupancy or utilities connected:

(1) Written clearance from the fire and public works departments and planning and business license divisions.

(2) The following when applicable:

(A) Electronic copy of plans received.
(B) Verification of school fees paid.
(C) Grading certificate received.
(D) All plan review fees paid.
(E) Sewer assessment fees paid.
(F) Hazard materials statements received.
(G) Subcontractor's list received.

D. Chapter 16.01.080 Section 105.2 California Building Code amended- Work exempt from permit.

Section 105.2 of the Building Code shall be amended by amending exemptions 2 and 9 to read as follows:

(2) Fences other than swimming pool barriers, not over 6 feet (2134 mm high).

(9) Prefabricated swimming pools accessory to a Group R-3 occupancy that are less than 18 inches deep, do not exceed 5,000 gallons and are installed entirely above ground.

E. Chapter 16.04.090 Small Residential rooftop solar energy systems.

(a) APPLICABILITY. This section applies to the permitting of all small residential rooftop solar energy systems, as defined herein, in the city.

(b) DEFINITIONS. SECTION The following words and phrases as used in this section are defined as follows:

(1) "Electronic submittal" means the utilization of one or more of the following: e-mail; the internet.

(2) "Small residential rooftop solar energy system" means all of the following:

(a) A solar energy system that is no larger than ten kilowatts alternating current nameplate rating or thirty kilowatts thermal.
(b) A solar energy system that conforms to all applicable state fire, structural, electrical, and other building codes as adopted or amended by the city and paragraph (iii) of subdivision (c) of Section 714 of the Civil Code, as such section or subdivision may be amended, renumbered, or redesigned from time to time.
(c) A solar energy system that is installed on a single or duplex family dwelling.
(d) A solar panel or module array that does not exceed the maximum legal building height as defined by the authority having jurisdiction.

(3) "Solar energy system" has the same meaning set forth in paragraphs 1 and 2 of subdivision (a) of Section 801.5 of the Civil Code, as such section or subdivision may be amended, renumbered, or redesignated from time to time.

(c) SOLAR ENERGY SYSTEM REQUIREMENTS.

(1) All solar energy systems shall meet applicable health and safety standards and requirements imposed by the state of California and of the Los Angeles County Fire Department.

(2) Solar energy systems for heating water in single-family residences and for heating water in commercial or swimming pool applications shall be certified by an accredited listing agency as defined by the California Plumbing and Mechanical Code.

(3) Solar energy systems for producing electricity shall meet all applicable safety and performance standards established by the California Electrical Code, the Institute of Electrical and Electronics Engineers, and accredited testing laboratories such as Underwriters Laboratories and, where applicable, rules of the Public Utilities Commission regarding safety and reliability.

(d) DUTIES OF THE BUILDING DIVISION AND BUILDING OFFICIAL.

(1) Duarte Municipal Code Sections 16.04.090 govern expedited, streamlined permitting process for small residential rooftop solar energy systems

(2) All documents required for the submission of an expedited small residential rooftop solar energy system shall be made available to the public on the city of Duarte website.

(3) An applicant's electronic signature shall be accepted on all forms, applications and other documents, in-lieu of a wet signature. However, because the city's ability to accept electronic signatures on forms, applications and other permit documents is still under development, the city can only accept electronic signatures that are sent via email or fax.

(4) A checklist shall be prepared by the building official of all requirements with which a small residential rooftop solar energy system shall comply to be eligible for expedited review.

(5) The small residential rooftop solar energy system permit process and checklist shall substantially conform to recommendations for expedited permitting, including the checklist, contained in the most current version of the California Solar Permitting Guidebook. The city may modify the checklist and standards found in the California Solar Permitting Guidebook due to unique climactic, geological, seismological, or topographical conditions.

(6) The fees prescribed for the permitting of small residential rooftop solar energy systems shall be established from time to time by resolution of the city council and shall be in compliance with Government Code Section 65850.55, Government Code Section 66015, Government Code Section 66016, and State Health and Safety Code Section 17951.

(e) PERMIT REVIEW AND INSPECTION REQUIREMENTS.

(1) The applicant may submit the permit application and associated documentation to the city's building division by person, mail, or electronic submittal together with any required permit process and inspection fees.

(2) The city of Duarte Building Division shall implement an administrative, non-discretionary review process to expedite approval of small residential rooftop solar energy systems. The building division shall issue a permit(s) after receipt of a complete application that meets the requirements of the checklist and the payment of applicable permit fees, either through mail, phone or in-person. The city cannot currently process electronic (online) payments. Upon receipt of an incomplete application, the building division shall issue a written correction notice detailing all deficiencies in the

application and any additional information required to be eligible for expedited permit issuance.

(3) An approval of the application and/or issuance of the permit(s) does not authorize an applicant to connect the small residential rooftop energy system to the local utility provider's electricity grid. The applicant is responsible for obtaining such approval or permission from the local utility provider.

(4) Prior to submitting an application, the applicant shall:

(a) Verify to the applicant's reasonable satisfaction through the use of standard engineering evaluation techniques that the support structure for the small residential rooftop solar energy system is stable and adequate to transfer all wind, seismic, and dead and live loads associated with the system to the building foundation; and

(b) At the applicant's cost, verify to the applicant's reasonable satisfaction using standard electrical inspection techniques that the existing electrical system including existing line, load, ground and bonding wiring as well as main panel and subpanel sizes are adequately sized, based on the existing electrical system's current use, to carry all new photovoltaic electrical loads.

(5) For a small residential rooftop solar energy system eligible for expedited review, only one inspection shall be required, which shall be done in a timely manner and may include a consolidated inspection by the building official and fire chief. If a small residential rooftop solar energy system fails inspection, a subsequent inspection is authorized; however the subsequent inspection need not conform to the requirements of this subsection.

(6) The building official may require an applicant to apply for a use permit if the official finds, based on substantial evidence, that the solar energy system could have a specific, adverse impact upon the public health and safety. Such decisions may be appealed to the planning commission. If a use permit is required, the building official may deny an application for the use permit if the official makes written findings based upon substantive evidence in the record that the proposed installation would have a specific, adverse impact upon public health or safety and there is no feasible method to satisfactorily mitigate or avoid, as defined, the adverse impact. Such findings shall include the basis for the rejection of the potential feasible alternative for preventing the adverse impact. Such decisions may be appealed to the planning commission.

(7) Any condition imposed on an application shall be designed to mitigate the specific, adverse impact upon health and safety at the lowest possible cost.

(8) "A feasible method to satisfactorily mitigate or avoid the specific, adverse impact" includes, but is not limited to, any cost-effective method, condition, or mitigation imposed by the city on another similarly situated application in a prior successful application for a permit. The city shall use its best efforts to ensure that the selected method, condition, or mitigation

meets the conditions of subparagraphs (A) and (B) of paragraph (1) of subdivision (d) of Section 714 of the Civil Code defining restrictions that do not significantly increase the cost of the system or decrease its efficiency or specified performance.

F. Chapter 16.04.110 Section 105.5 California Building Code amended – Permit expiration.

(a) Every residential permit issued shall become invalid unless the work on the site authorized by such permit is commenced within three hundred sixty-five (365) days after its issuance, or if work has been suspended or abandoned for a period of one hundred eighty days between each required inspection. Every commercial permit issued shall become invalid unless the work on the site authorized by such permit is commenced within one hundred eighty days (180) after its issuance, or if work has been suspended or abandoned for a period of one hundred eighty (180) days between each required inspection. The building official is authorized to grant, in writing, only one extension of time for a period of one hundred eighty (180) days. The extension shall be requested in writing and justifiable cause demonstrated.

G. Chapter 16.04.120 Section 109.7 California Building Code amended – Reinspection fees.

(a) Section 109.7 of Chapter 1, Division II is added to the CBC to read as follows:

109.7 Reinspection Fees. A reinspection fee may be imposed for each inspection or reinspection, when such portion of work for which inspection is called is not complete or when required corrections are not made. This section is not to be interpreted as requiring reinspection fees the first time a job is rejected for failure to comply with the requirements of the technical codes, but as a method of controlling the practice of calling inspections before the job is ready for such inspection or reinspection. Reinspection fees may be imposed when the approved plans are not readily available to the inspector; for failure to provide access on the date for which the inspection is requested; or for deviating from plans requiring the approval of the Building Official. To obtain a reinspection, the applicant must file an application in writing upon a city-approved form and pay the applicable reinspection fee. In instances where reinspection fees have been assessed, additional inspection of the work will not be performed until the required fees have been paid.

H. Chapter 16.04.150 Section 2406.4.3.1 California Building Code amended- Glazing in windows in high fire hazard severity zones.

(a) Section 2406.4.7 Glazing windows in High Fire Hazard Severity Zones- Section 2406.3.1 of the California Building Code is hereby added to read as follows:

1. Glazing in High fire Hazard Severity Zones Shall be Tempered Glazing.

I. Chapter 16.04.160 Section 3109.1 through 3109.4 California Building Code amended- Swimming pool barrier requirements.

(a) The following provisions is hereby added to Volume 2, Chapter 31 of the California Building Code ("Special Construction") as follows:

1. 3109.1 General. The design and construction of swimming pools, spas and hot tubs shall comply with this code.
2. 3109.3 Residential swimming pools. Residential swimming pools shall be completely enclosed by a barrier complying with Sections 3109.3.1 through 3109.3.3.
3. 3109.3.1.1 Barrier Height and Clearances. The top of the barrier must be at least 60 inches above grade measured on the side of the barrier that faces away from the swimming pool. The maximum vertical clearance between grade and the bottom of the barrier must be two inches measured on the side of the barrier that faces away from the swimming pool. Where the top of the pool structure is above grade, the barrier is authorized to be at ground level or mounted on top of the pool structure, and the maximum vertical clearance between the top of the pool structure and the bottom of the barrier must be four inches.
4. 3109.3.1.1 Openings. Openings in the barrier must not allow passage of a 4-inch-diameter sphere.
5. 3109.3.1.2 Solid barrier surfaces. Solid barrier surfaces which do not have openings shall not contain indentations or protrusions except for normal construction tolerances and tooled masonry joints.
6. 3109.3.1.3 Closely spaced horizontal members. Where the barrier is composed of horizontal and vertical members and the distance between the tops of the horizontal members is less than 45 inches, the horizontal members shall be located on the swimming pool side of the fence. Spacing between vertical members shall not be greater than 1¾ inches in width. Where there are decorative cutouts within vertical members, spacing with the cutouts shall not be greater than 1¾ inches in width.
7. 3109.3.1.4 Widely spaced horizontal members. Where the barrier is composed of horizontal members and the distance between the tops of the horizontal members is 45 inches or more, spacing between vertical members must not be greater than 4 inches. Where there are decorative cutouts within vertical members, spacing must not be greater than 1¾ inches in width.
8. 3109.3.1.5 Chain link dimensions. Mesh size for chain link fences must not be greater than 1¾ inches in width, unless the fence is provided with slats fastened at the top or bottom that reduce the openings to not more than 1¾ in width.
9. 3109.3.1.6 Diagonal members. Where the barrier is composed of diagonal members shall not be greater than 1¾ inches.
10. 3109.3.1.7 Gates. Access gates must comply with the requirements of Sections 3109.3.1 through 3109.3.1.6 and must be equipped to accommodate a locking device. Pedestrian access gates must open outward away from the pool and must be self-closing and have a self-latching device, with the self-latching device placed no lower than 60 inches above the ground. Doors other

than pedestrian access gates located on the private single-family home's doors providing direct access to the swimming pool or spa must have a self-latching device placed no lower than 54 inches above the ground. Gates other than pedestrian access gates must have a self-latching device and must be equipped with lockable hardware or padlocks and must remain locked at all times when not in use. Release mechanisms must comply with Sections 1010.1.9 and 1109.13. Where release mechanisms of the self-latching device are located less than 60 inches above grade measured on the side of the barrier that faces away from the swimming pool, the release mechanism must be located on the pool side of the gate at least three inches below the top of the gate and the gate barrier may have no opening greater than one-half inch within 18 inches of the release mechanism.

11. 3109.3.1.8 Dwelling wall as a barrier. Where a wall of a dwelling serves as part of the barrier, two safety devices must be provided in accordance with Section 115922 of the California Health and Safety Code. With the exception of removable mesh fences without having other drowning prevention safety features in place as listed in Section 115922.
12. 3109.3.1.9 Pool structure as barrier. Where an above-ground pool structure, and the means of access is a ladder or steps, then the ladder or steps either shall be capable of being secured, locked or removed to prevent access, or the ladder or steps shall be surrounded by a barrier that meets the requirements of Sections 3109.3.1.1 through 3109.3.1.8. Where the ladder or steps are secured, locked or removed, any opening shall not allow the passage of a 4-inch-diameter sphere.
13. 3109.3.2 Indoor swimming pools. Wall surrounding indoor swimming pools shall not be required to comply with Section 3109.3.1.8. through 3109.3.3.
14. 3109.3.3 Prohibited Locations. Barriers shall be located as to prohibit permanent structures, equipment or similar objects from being used to climb the barriers. There shall be a clear zone of not less than 36" between the exterior of the enclosure and any permanent structures or equipment such as pumps, filters and heaters that can be used to climb the enclosure.
15. 3109.4 Residential Swimming Pools—Withholding approval. Plaster inspection or approval to fill a pool or spa with water shall be withheld by the Building Official, until there has been compliance with all fencing and other requirements of this Section.
16. Appendices deleted. Appendices A, B, C, D, E, and K are deleted.

J. Chapter 16.04.180 ("California Plumbing Code") of the Duarte Municipal Code is amended as follows:

16.04.180 California Plumbing Code.

(a) ADOPTION OF THE CALIFORNIA PLUMBING CODE, 2025 EDITION. The 2025 Edition of the California Plumbing Code (Part 5 of Title 24 of the California Code of Regulations), based on the 2024 Uniform Plumbing Code as published by the International Association of Plumbing and Mechanical Officials, is hereby adopted by reference. A copy of the plumbing code as adopted is on file in the office of community development and is open to public inspection."

(b) Section 604.3 of the 2025 Edition of the California Plumbing Code is hereby amended to read as follows:

Copper or copper alloy tube for water piping shall be Type K when copper pipe is used. Other plumbing materials shall be subject to the requirements of the Plumbing Code.

K. Chapter 16.04.190 ("California Residential Code") of the Duarte Municipal Code is amended as follows:

16.04.190 California Residential Code.

(a) ADOPTION OF THE CALIFORNIA RESIDENTIAL CODE, 2025 EDITION. The 2025 Edition of the California Residential Code (Part 2.5 of Title 24 of the California Code of Regulations) is hereby adopted by reference. A copy of the residential code as adopted is on file in the office of community development and is open for public inspection.

(b) SECTION R403 FOOTINGS. Section R403.1.2, R 403.1.3, R403.1.4, R403.1.5 and R403.1.61 of the CRC are amended to read as follows:

(1) R403.1.2 Continuous Footings in Seismic Design Categories D0, D1 D2, and E. Exterior walls of buildings located in Seismic Design Categories D0, D1, D2, and E, must be supported by continuous solid or fully grouted masonry or concrete footings. Other footing materials or systems must be designed in accordance with accepted engineering practice. The braced wall panels at exterior walls of buildings located in Seismic Design Categories D0, D1, D2 and E must be supported by continuous footings. All required interior braced wall panels in buildings must be supported by continuous footings.

(2) The exception is deleted in its entirety.

(3) Section R403.1.3 Footing and Stem wall reinforcing in Seismic Design Categories D0, D1, D2 and E. Concrete footings located in Seismic Design Categories D0, D1, D2, and E, as established in Table R301.2(1), must have minimum reinforcement in accordance with this section and Figure R403.1.3. Reinforcement must be installed with support and cover in accordance with Section R403.1.3.5.

(4) Section R403.1.3.1 Concrete stem walls with concrete footings. In Seismic Design Categories D0, D1, D2, and E, where a construction joint is created between a concrete footing and a concrete stem wall, a minimum of one No. 4 vertical bar must be installed at not more than four feet (4') on center. The vertical bar must have a standard hook and extend to the bottom of the footing and must support and cover as specified in Section R608.5.4.5. A minimum of one No. 4 horizontal bar must be installed

within 12 inches of the top of the stem wall and one No. 4 horizontal bar must be located 3 to 4 inches from the bottom of the footing.

(5) Section R403.1.3.2 Masonry stem walls with concrete footings. In Seismic Design Categories D0, D1, D2, and E, where a masonry stem wall is supported on a concrete footing, a minimum of one No. 4 vertical bar must be installed at not more than four feet (4') on center. The vertical bar must have a standard hook and extend to the bottom of the footing and must have support and cover as specified in Section R403.1.3.5.3 and extend a minimum of 14 inches into the stem wall. Standard hooks must comply with Section R608.5.4.5. A minimum of one No. 4 horizontal bar must be installed within 12 inches of the top of the wall and one No. 4 horizontal bar must located 3 to 4 inches from the bottom of the footing. Masonry stem walls must be solid grouted.

(6) Section R403.1.3.3 Slabs-on-ground with turned-down footings. In Seismic Design Categories D0, D1, D2, and E, slabs on ground cast monolithically with turned-down footings must have a minimum of one No. 4 bar at the top and the bottom of the footing or one No. 5 bar or two No. 4 bars in the middle third of the footing depth. Where the slab is cast monolithically with the footing, No. 3 or larger vertical dowels with standard hooks on each end must be installed at not more than 4 feet on center in accordance with Figure R403.1.3, Detail 2. Standard hooks must comply with Section R608.5.4.5.

(7) Section R403.1.3.4 Interior bearing and braced wall footings in Seismic Design Categories D0, D1, D2, and E. In Seismic Design Categories D0, D1, D2, and E, interior footings supporting bearing walls or braced wall panels, and cast monolithically with a slab on grade, must extend to a depth of not less than 12 inches below grade.

(c) Section R403.1.3.6 is deleted in its entirety.

(d) Section R403.1.6.1 Foundation anchorage in Seismic Design Categories C, D0, D1, D2, and E. In addition to the requirements of Section R403.1.6, the following requirements apply to wood light-frame structures in Seismic Design Categories D0, D1, D2, and E and wood light-framed townhouses in Seismic Design Category C.

L. Chapter 16.04.200 (“California Electrical Code") of the Duarte Municipal Code is amended as follows:

16.04.200 California Electrical Code.

(a) ADOPTION OF THE CALIFORNIA ELECTRICAL CODE, 2025 EDITION. The 2025 Edition of the California Electrical Code (Part 3 of Title 24 of the California Code of Regulations), based on the 2023 National Electrical Code as published by the National Fire Protection Association, is hereby adopted by reference. A copy of the electrical code as adopted is on file in the office of community development and is open for public inspection.”

(b) Article 6901.13 of the California Electrical Code is being amended to read as follows:

690.13 Photovoltaic System Disconnecting Means.
Means Shall be provided to disconnect the PV system from all systems including power systems, energy storage systems, and utilization equipment and its association premises wiring.

(A) Location

(1) Readily Accessible

Photovoltaic System Disconnecting Means. Location. The PV disconnecting means shall be installed at a readily accessible location outside of a building or structure nearest the point of entrance of the system conductors. A single visible, lockable AC disconnect shall be within 3 feet of the meter on the exterior of the building. Where disconnecting means of systems above 30V are readily accessible to unqualified persons, any enclosure door or hinged cover that exposes live parts when open shall be locked or require a tool to open.

M. Chapter 16.04.210 (“California Mechanical Code") of the Duarte Municipal Code is amended as follows:

16.04.210 California Mechanical Code.

ADOPTION OF THE CALIFORNIA MECHANICAL CODE, 2025 EDITION. The 2025 Edition of the California Mechanical Code (Part 4 of Title 24 of the California Code of Regulations), based on the 2024 Uniform Mechanical Code as published by the International Association of Plumbing and Mechanical Officials, is hereby adopted by reference. A copy of the mechanical code as adopted is on file in the office of community development and is open for public inspection.

N. Chapter 16.04.230 (“California Energy Code") of the Duarte Municipal Code is amended as follows:

16.04.230 California Mechanical Code.

ADOPTION OF THE CALIFORNIA ENERGY CODE, 2025 EDITION. The 2025 Edition of the California Energy Code (Part 6 of Title 24 of the California Code of Regulations), as published by the International Code Council, is hereby adopted by reference. A copy of the energy code as adopted is on file in the office of community development and is open to public inspection.”

O. Chapter 16.04.240 (“California Historical Building Code") of the Duarte Municipal Code is amended as follows:

16.04.240 California Historical Building Code.

ADOPTION OF THE CALIFORNIA HISTORICAL BUILDING CODE, 2025 EDITION. The 2025 Edition of the California Historical Building Code (Part 8 of Title 24 of the California Code of Regulations), as published by the International Code Council, is hereby adopted by reference. A copy of the historical building code as adopted is on file in the office of community development and is open to public inspection."

P. Chapter 16.04.250 ("California Existing Building Code") of the Duarte Municipal Code is amended as follows:

16.04.250 California Existing Building Code.

ADOPTION OF THE CALIFORNIA EXISTING BUILDING CODE, 2025 EDITION. The 2025 Edition of the California Existing Building Code (Part 10 of Title 24 of the California Code of Regulations), as published by the International Code Council, is hereby adopted by reference. A copy of the existing building code as adopted is on file in the office of community development and is open to public inspection."

SECTION 3. CEQA DETERMINATION

In adopting this Resolution, the City Council finds that the project is categorically exempt from the California Environmental Quality Act (CEQA) pursuant to the following exemptions and each of them independently: Section 15306, relating to "Information Collection", as the collection of data, resource evaluation and research which do not result in serious or major disturbance to an environmental resource; and Section 15309, relating to "Inspections", as to check for performance of an operation, or quality, health, or safety of a project, is categorically exempt from CEQA. Therefore, no further environmental review is necessary. A notice of exemption will be prepared for this project.

SECTION 4. SEVERABILITY.

If any section, subsection, subdivision, paragraph, sentence, clause or phrase, or portion of this Ordinance is, for any reason, held to be unconstitutional or invalid or ineffective by any court of competent jurisdiction, such decision shall not affect the validity or effectiveness of the remaining portions of this Ordinance or any part thereof. The City Council herby declares that it would have adopted this Ordinance and each section, subsection, subdivision, paragraph, sentence, clause or phrase of this Ordinance irrespective of the fact that one or more sections, subsections, subdivisions, paragraphs, sentences, clauses or phrases be declared unconstitutional or invalid or ineffective. To this end the provisions of this Ordinance are declared to be severable.

SECTION 5. POSTING OF ORDINANCE.

The City Clerk shall certify as to the adoption of this Ordinance and shall cause this Ordinance to be posted in the manner provided for in the Duarte Municipal Code.

THE FOREGOING ORDINANCE IS PASSED, APPROVED, AND ADOPTED by a vote of no less than a majority of City Council at a regular meeting of the City Council of the City of Duarte held on the 9th day of December 2025.

____
Tera Martin Del Campo, Mayor
City of Duarte

APPROVED AS TO FORM:

____
Thai Viet Phan
City Attorney

ATTEST:

____
Frances Jimenez
City Clerk

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

I, Frances Jimenez, City Clerk of the City of Duarte, County of Los Angeles, State of California, hereby attest to the above signature and certify that Ordinance No. 25-05 was adopted by the City Council of said City of Duarte at a regular meeting of said Council held on the 9th day of December 2025, by the following vote:

AYES:
NOES:
ABSTAIN:
ABSENT:

____
Frances Jimenez
City Clerk

Agenda Item: **11.A.**

AGENDA REPORT

MEETING DATE:	December 9, 2025
TO:	Mayor and Members of the City Council
FROM:	Craig Hensley, Community Development Director
BY:	Tina Gall, LDM Associates, Inc., Community Development Block Grant Consultant
SUBJECT:	Community Development Block Grant (CDBG) Program - Consideration to approve the City of Duarte's CDBG Proposed Program for Fiscal Year (FY) 2026-2027 (July 1, 2026 – June 30, 2027)
RECOMMENDATION:	Staff recommends that the City Council: 1. Conduct a Public Hearing and receive public testimony; 2. Allocate approximately $109,000 in FY 2026-2027 to implement a new FY 2026-2027 CDBG Project, Installation of Americans with Disabilities Act-Compliant (ADA) Curb Ramps; 3. Authorize the City Manager, or designee, to execute all necessary contract documents in a form approved by the City Attorney; and, 4. Authorize staff the ability to make adjustments due to changes in CDBG funding allocations and/or as needed due to programmatic interpretations by the Los Angeles County Development Authority (LACDA)
FISCAL IMPACT:	The City anticipates receiving allocation of approximately $109,000 in FY 2026-2027 CDBG Funds

BACKGROUND

Duarte has been a participating city in the Los Angeles County Development Authority's (LACDA) federal Community Development Block Grant (CDBG) Program for many years. The City's annual allocation of federal CDBG funds previously supported the successful construction of Americans with Disabilities Act (ADA) compliant improvements to City Hall, city streets, sidewalks and curb ramps. The mission of the CDBG Program is to principally benefit low and moderate income persons, aid in the prevention of neighborhood deterioration and meet other urgent community development needs.

The Los Angeles County Development Authority (LACDA) requires participating cities to submit the proposed use of their annual CDBG allocation by February 2, 2026, including general project descriptions, budgets, and documentation of City Council action and proof of public meeting notification. For purposes of budgeting, the estimated Fiscal Year (FY) 2026-2027 CDBG allocation will be approximately $109,000. The City's final CDBG allocation will be announced by LACDA in spring 2026, and may vary within two to five percent, depending upon final federal budget appropriations.

LACDA advised participating cities that additional CDBG Program funding reductions may occur, and that the long-term growth or continuation of the Program is never assured. Therefore, alternative plans for implementing the City's CDBG activities should be considered in the event of continued CDBG funding reductions.

DISCUSSION/ANALYSIS

Proposed 2026-2027 Duarte CDBG Project - Americans with Disabilities Act-Compliant (ADA) Curb Ramps

It is recommended that the City use its FY 2026-2027 CDBG funds to initiate a new CDBG project, entitled, "Duarte Americans with Disabilities Act-Compliant (ADA) Curb Ramps". Approximately 10-15 ADA-Compliant Curb Ramps are expected to be installed throughout the City.

Table 1 - Proposed Duarte ADA-Compliant Curb Ramps CDBG Project and Budget	
2026-2027 Estimated CDBG Funds	**$109,000**
***Total CDBG Program Funding**	**$109,000**
***Note:** Staff requests that the City Council's recommendation include language giving staff the ability to make adjustments to projects, due to programmatic interpretations by LACDA and final funding allocations.	

A portion of the total CDBG Project budget will be used for CDBG Administration and federal labor standards compliance services. The City will continue to use LDM Associates, Inc., a qualified consulting firm, to provide professional CDBG Program Administration and federal labor standards compliance services to ensure that federal CDBG Program requirements are met.

RECOMMENDATION

Staff recommends that the City Council:

1. Allocate $109,000 in 2026-2027 CDBG funds to implement a new CDBG Project, entitled, "Installation of Americans with Disabilities Act-Compliant (ADA) Curb Ramps";
2. Authorize the City Manager, or designee, to execute all necessary contract documents in a form approved by the City Attorney; and,
3. Authorize staff the ability to make adjustments due to changes in CDBG funding allocations and/or as needed due to programmatic interpretations by the Los Angeles County Development Authority (LACDA).

FISCAL IMPACT
Allocation of $109,000 in 2026-2027 CDBG funds.

Fiscal Review:

Kristen Petersen
Assistant City Manager/
Director of Administrative Services

Reviewed and Approved:

Brian Villalobos
City Manager

Agenda Item: **13.A.**

AGENDA REPORT

MEETING DATE:	December 9, 2025
TO:	Mayor and Members of the City Council
FROM:	Kristen Petersen, Assistant City Manager/Admin. Serv. Director
BY:	Angela Chiaromonte, Financial Services Manager
SUBJECT:	Audited Financial Statements for Fiscal Year 2024/25
RECOMMENDATION:	It is recommended that the City Council receive and file the Audited Financial Statements for Fiscal Year 2024/25
FISCAL IMPACT:	None

BACKGROUND

After the end of each fiscal year, an independent accounting firm is used to conduct a financial audit of the City of Duarte and the Housing Authority. On March 25, 2025 the Council entered into a Professional Services Agreement with LSL, LLP ("LSL") for audit services for a three-year period beginning with fiscal year ending June 30, 2025. LSL conducted our independent audit for fiscal year 2024/25.

DISCUSSION/ANALYSIS

Copies of the City financial statements for the fiscal year ended June 30, 2025, are attached. The auditor found them to be prepared in accordance with generally accepted accounting principles and to fairly present the financial position of the City. We are proud to announce that the auditor did not identify any deficiencies in 2024/25.

The original 2024/25 General Fund budget was adopted in June 2024 with a projected deficit of $2.6 million. At the mid-year review in February 2025, we projected that fiscal year 2024/25 would end with a deficit of $3.1 million. Since that time revenues came in approximately $1.3 million higher than projected and expenses came in $2.3 million lower than projected. This positive change is due to revenues coming in higher than our conservative projections and expenses coming in lower largely due to delayed projects. Some examples of revenues that came in higher than projected were taxes at $500,000 more, building permits at $217,000 more and interest earnings at $325,000 more. Examples of delayed projects that were not completed as of June 30th include the City Hall façade improvements at $1.1 million, the City Yard electrical upgrade, the Public Safety office improvements and the City's Strategic Plan. With these changes, the City's General Fund actually ended the fiscal year with a surplus of $83,207, a nearly balanced budget, which translates into a fund balance of $27 million in unrestricted cash, $2.3 million for special projects assigned by the City Council, $2 million restricted specifically for improvements in the Town Center Specific Plan area, $1.1 million for encumbered projects that will roll over to fiscal year 25/2026, $303,000 for pension costs, $240,000 for public art, $94,000 for storm drain improvements, and $2,600 for vehicle replacement.

In 2025, the U.S. economy was trying to balance steady inflation with slower growth. While inflation has come down from its highest point, prices are still rising faster than the Federal Reserve would like. Because of that, the Federal Reserve is keeping interest rates higher, which makes loans and credit more expensive for families and businesses. The job market has also slowed down, with fewer new jobs and some industries cutting workers, though areas like technology and healthcare remain fairly strong. Global tensions and higher trade costs are also affecting investment. With that, sectors such as clean energy and AI continue to grow, and consumer spending, especially on services, remains solid. While these factors may indicate to some that the economy may move toward a slow, steady recovery, we will continue to manage the City's operations with conservative and cautious projections.

Please note that staff will be bringing the 2025/26 midyear budget before City Council in February 2026. We will discuss and analyze the fund balance more at that time, because the 2024/25 estimated fund balance was used when the City Council adopted the budget in June and now the actual ending fund balance will serve as a part of the 2025/26 mid-year analysis.

RECOMMENDATION

It is recommended that the City Council receive and file the Audited Financial Statements for Fiscal Year 2024/25.

FISCAL IMPACT

None.

ATTACHMENTS

A. Audited Financial Statements for Fiscal Year 2024/25

Fiscal Review:

Kristen Petersen
Assistant City Manager/
Director of Administrative Services

Reviewed and Approved:

Brian Villalobos
City Manager

CITY OF DUARTE

ANNUAL FINANCIAL REPORT FOR THE FISCAL YEAR ENDED JUNE 30, 2025

Sacramento, CA
2151 River Plaza Drive
Suite 150
Sacramento, CA 95833

Irvine, CA – Headquarters
500 Technology Drive
Suite 350
Irvine, CA 92618

The Woodlands, TX
21 Waterway Avenue
Suite 30089
The Woodlands, TX 77380

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CITY OF DUARTE, CALIFORNIA

Annual Financial Report

For the Fiscal Year Ended June 30, 2025

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CITY OF DUARTE, CALIFORNIA

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

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INDEPENDENT AUDITORS' REPORT

To Honorable Mayor and City Council
City of Duarte, California

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the City of Duarte (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, each major fund, and the aggregate remaining fund information of the City as of June 30, 2025, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America 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 15 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, *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 City Council
City of Duarte
Duarte, 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 Reporting Required by Government Auditing Standards

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

Sincerely,

LSL, LLP

Irvine, California
November 20, 2025

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MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)

Financial Highlights for Year Ended June 30, 2025

This discussion and analysis are intended to provide readers with a narrative overview of the City of Duarte's (City's) financial activities for the fiscal year ended June 30, 2025. This information should be considered in conjunction with the accompanying financial statements and the notes to those statements.

Financial Highlights

- At the close of the fiscal year, the City's assets exceeded its liabilities by $95,646,283 (net position). A significant part of assets is the estimated value of cash and investments and infrastructure, which has been capitalized in accordance with the requirements of GASB 34.
- During the fiscal year, City revenues exceeded expenses and the City's net position reflects an increase of $4,040,739.
- The City's governmental funds had ending fund balances of $50,421,067 which is a decrease of $144,155 from the prior year fund balance of $50,565,222.
- This fiscal year, the City's General Fund experienced a net change in Fund Balance of $83,207. The relatively small net change in fund balance of $83,207 indicates that revenues and expenditures were nearly balanced.
- The City's long-term liabilities decreased by $653,145 during the fiscal year to $3,919,199 due largely to the normal scheduled repayments. See Note 8 for further details.
- At June 30, 2025, the City reported a net pension liability of $18,366,664 and related deferred outflows of $5,179,834 and deferred inflows of $717,390. See Note 11 for further details.
- At June 30, 2025, the City reported an OPEB liability of $3,695,831 and related deferred outflows of $1,066,772 and deferred inflows of $2,732,681. See Note 12 for further details.

Overview of the Basic Financial Statements

The City's basic financial statements consist of three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the basic financial statements. In addition, required supplementary information is provided relating to the City's budgets for major funds.

Government-wide Financial Statements

The government-wide financial statements are found on pages 20 through 22 of this report. They are designed to give readers an overview of the City's financial position. These statements include all of the City's assets and liabilities, using the full accrual basis of accounting, which is similar to accounting methods used by most private sector companies. All of a fiscal year's revenues and expenses are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. As a result, assets, liabilities, and expenses are reported in these statements for some transactions that will result in cash flow in future fiscal periods.

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

The "Statement of Activities" presents information showing the City's revenues and expenses for the fiscal year. Functional activities are identified in this statement; whereby direct and indirect functional costs are shown net of related program revenue. This statement shows the extent to which the various functions depend on general taxes and non-program revenues for support.

The government-wide financial statements encompass the activities of four different legal entities: the City of Duarte, the Duarte Housing Authority, the Duarte Community Facilities Financing Authority and the Duarte Public Financing Authority. This is in keeping with generally accepted accounting principles, as the City's elected officials have a continuing oversight responsibility for all four entities.

The City of Duarte provides an array of services to the public similar to those of other municipal governments. These include police protection, parks and recreation, planning and development, public works, code enforcement, animal control, transit services, and refuse collection. The Housing Authority is responsible for promoting the development of low and moderate-income housing. The function of both Financing Authorities is to facilitate the issuance of debt by both the City and the Housing Authority.

Fund Financial Statements

The fund financial statements can be found on pages 23 through 29 of this report. 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. Fund accounting is used to demonstrate compliance with finance related legal requirements. All of the funds of the City of Duarte are governmental funds.

Governmental Funds

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

The City maintains twenty-one individual governmental funds. Two of these funds are considered "major" and, according to generally accepted accounting principles, are reported separately in the fund financial statements. The remaining nineteen funds are reported on a consolidated basis.

Because the focus of fund financial statements is narrower than that of the government-wide financial statements, it can be useful to compare the two. Comparisons may give readers a better understanding of the long-term impact of the City's near-term financial decisions. On pages 26 and 28 of this report, statements are provided reconciling the "Governmental Fund Balance Sheet" and the "Governmental Fund Statement of Revenues, Expenditures and Changes in Fund Balances" to the government-wide financial statements.

Notes to the Basic Financial Statements

This report includes notes to the basic financial statements. They provide additional information that is important to set a complete understanding of the data contained in the government-wide and fund financial statements. The notes can be found on pages 30 through 58 of the report.

Government-wide Financial Analysis

The government-wide financial analysis focuses on net position and changes in net position for the City's governmental activities. A summary of net position as of June 30, 2025, is as follows:

Net Position

	Governmental Activities	
	2024	2025
Current and other assets	$ 55,350,541	$ 56,887,126
Capital assets	63,227,736	67,726,375
Total Assets	$ 118,578,277	$ 124,613,501
Deferred Outflows of Resources	$ 8,127,880	$ 6,246,606
Other liabilities	4,431,864	5,304,817
Long-term liabilities outstanding	26,891,799	25,981,694
Total Liabilities	$ 31,323,663	$ 31,286,511
Deferred Inflows of Resources	$ 4,266,571	$ 3,927,313
Net assets (liabilities):		
Net Investment In Capital Assets	$ 59,670,311	$ 64,379,337
Restricted	16,863,221	16,887,815
Unrestricted	14,582,391	14,379,131
Total Net Position	$ 91,115,923	$ 95,646,283

As discussed earlier in this analysis, net position may serve as an indicator of the City's financial position. At the end of the fiscal year 2025, assets and deferred outflows exceeded liabilities and deferred inflows by $95,646,283.

The City's primary assets were cash - $48,750,668, land held for resale - $3,739,689 and capital assets - $67,726,375. A portion of the City's cash is comprised by reserves and special funds for restricted uses and therefore is unavailable to pay for current general activities. Land held for resale represents the value of properties held by the City for future development purposes. The capital assets figure is the estimated value of all the equipment, land, buildings, and infrastructure owned by the City. It conforms to accounting rules requiring such assets be inventoried, valued, and depreciated.

The City's primary liabilities are its net pension liability - $18,366,664, its net OPEB liability - $3,695,831 and its long-term liabilities for notes, leases, subscriptions, and compensated absences - $3,919,199.

A summary of the changes in the City's net position for the fiscal year ended June 30, 2025, is as follows:

A summary of the changes in the City's net position for the fiscal year ended June 30, 2025, is as follows:

Changes In Net Position

	Governmental Activities	
	2024	2025
Revenues:		
Program Revenues:		
Charges For Services	$ 4,174,366	$ 4,085,087
Operating Grants	2,772,223	2,809,213
Capital Grants	2,513,353	2,542,087
General Revenues:		
Taxes	16,304,534	16,108,779
Use Of Money And Property	2,302,351	2,357,409
Motor Vehicle In Lieu	2,997,160	3,027,922
Miscellaneous	374,373	293,839
Total Revenues	31,438,360	31,224,336
Expenses:		
Governmental Activities:		
General Government	6,952,817	7,169,341
Safety	7,560,586	7,788,106
Development	4,658,200	5,124,507
Recreation And Culture	4,118,923	4,341,122
Transportation	2,554,442	2,670,591
Interest Expense And Fiscal Charges	80,297	89,930
Total expenses	25,925,265	27,183,597
Changes in net position	5,513,095	4,040,739
Net position - beginning of fiscal year	85,602,828	91,115,923
Change in accounting principle	-	489,621
Net position - beginning, as restated	85,602,828	91,605,544
Net position - end of fiscal year	**$ 91,115,923**	**$ 95,646,283**

At fiscal year-end, the City's net position had increased by $4,040,739.

As described in Note 15 to the financial statements, the City implemented new accounting guidance, GASB Statement No. 101, Compensated Absences. The implementation of this new accounting guidance resulted in a restatement of the beginning net position in fiscal year 2025.

City Fund Financial Analysis

The City fund analysis focuses on governmental fund balances and on any restrictions or commitments that limit the availability of fund balances for future use.

As of June 30, 2025, the City's governmental funds had a total ending fund balance of $50,421,067 This amount represents a decrease of $144,155, or 0.3% as compared to the prior fiscal year fund balance of $50,565,222.

Really the majority of the decrease took place in the Special Revenue Funds, which represent about $14.2 million of the City's governmental funds. The changes were in the Park Development fund related to projects pending grant reimbursements, SB1, Measure R, and Measure M related to construction projects, and the PEG fund related to the new Audio-Visual system.

Capital Asset and Debt Administration

Capital Assets

At fiscal year-end, the City had $67.7 million invested in a broad range of capital assets including buildings, parks, streets, sidewalks, traffic signals, sewers, storm drains, curbs and gutters, streetlights, vehicles, medians, leases, subscription-based information technology and other assets. This amount represents an overall increase (including additions, deductions and depreciation) of $4,498,639 as compared to the prior fiscal year. Additional information can be found in Note 6.

Debt Administration

At the end of the fiscal year, the City had both bonded and other long-term liabilities totaling $3,919,199.

A summary of the City's long-term liabilities activity for the fiscal year ended is as follows:

Long Term Liabilities at Year-end

	2024	2025	Increase (Decrease)
US Bancorp Infrastructure Lease	$ 2,110,556	$ 1,940,794	$ (169,762)
Apple Lease	21,605	-	(21,605)
CA Energy Comm Loan	29,439	9,959	(19,480)
Leases	837,038	926,017	88,979
Subscriptions	417,404	284,598	(132,806)
Accrued vacation & sick leave	1,156,302	757,831	(398,471)
Total debt	$ 4,572,344	$ 3,919,199	$ (653,145)

Additional information about the City's debt may be found in Note 8 to the basic financial statements.

Economic Factors and Next Year's Budget

The General Fund's spendable fund balance ended fiscal year 2025 with $33.1 million, which included $2.3 million in funds for special one-time projects, $2 million in funds that are specifically restricted for improvements in the Town Center Specific Plan area, $1.1 million in funds encumbered for projects that will roll over to fiscal year 2026, $240 thousand for public art and $399 thousand in restricted funds for storm drain, pension and vehicle replacement expenses.

This is a $500 thousand decrease in General Fund's spendable fund balance. The main reason for the decrease in fund balance is the portion that was allocated by Council from the Special Project funds for the Huntington Drive landscape median project. However, there is also $1.1 million in encumbered funds due to delayed projects that would have decreased cash balance in the current year but instead will roll over to fiscal year 2025/26.

General Fund revenues came in higher than projected and expenses came in lower than projected at Midyear. This is due in part to our conservative projections and the delayed projects mentioned above. The City will continue to take a conservative approach to its forecasts and aim to hold operating expenses in balance with ongoing revenues, while focusing large one-time capital projects on one-time revenues, grant funds and designated fund balances in order to maintain a sustainable budget.

Requests for Information

These financial statements are designed to provide citizens, taxpayers, customers, investors, and creditors with a general overview of the City's finances and to demonstrate accountability for the money it receives. If there are questions, or a need for more information, please contact the City of Duarte, 1600 Huntington Drive, Duarte, California, 91010, or call (626) 357-7931.

BASIC FINANCIAL STATEMENTS

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Government-Wide Financial Statements

CITY OF DUARTE
Statement of Net Position
June 30, 2025

		Governmental Activities
ASSETS		
Cash and investments	$	48,448,159
Receivables:		
Accounts		120,870
Taxes		2,574,398
Accrued interest		484,218
Due from other governments		712,530
Prepaid costs		650
Restricted assets:		
Cash and investments with fiscal agent		302,509
Lease receivables		504,103
Land held for resale		3,739,689
Capital assets (not being depreciated)		26,196,790
Capital assets (net of accumulated depreciation/amortization)		41,529,585
Total assets		**124,613,501**
DEFERRED OUTFLOWS OF RESOURCES		
Pension related items		5,179,834
OPEB related items		1,066,772
Total deferred outflows of resources		**6,246,606**
LIABILITIES		
Accounts payable		3,577,081
Accrued liabilities		164,751
Retainage payable		185,670
Accrued interest payable		35,522
Deposits payable		935,664
Unearned revenues		406,129
Noncurrent liabilities:		
Due within one year:		
Notes, leases, subscriptions, and compensated absences		861,836
Due in more than one year:		
Notes, leases, subscriptions, and compensated absences		3,057,363
Net pension liability		18,366,664
Net OPEB liability		3,695,831
Total liabilities		**31,286,511**
DEFERRED INFLOWS OF RESOURCES		
Pension related items		717,390
OPEB related items		2,732,681
Leases		477,242
Total deferred inflows of resources		**3,927,313**
NET POSITION		
Net investment in capital assets		64,379,337
Restricted:		
Development projects		10,130,903
Transportation		6,046,682
Storm drains		93,704
Pensions		302,509
Public Art		239,700
Recreation and culture		74,317
Unrestricted		14,379,131
Total net position	**$**	**95,646,283**

See accompanying Notes to the Basic Financial Statements

CITY OF DUARTE
Statement of Activities
For the Fiscal Year Ended June 30, 2025

		Program Revenues			Net (Expenses) Revenues and Changes in Net Position — Primary Government
	Expenses	Charges for Services	Operating Contributions and Grants	Capital Contributions and Grants	Governmental Activities
Functions/Programs:					
Primary government:					
Governmental activities:					
General government	$ 7,169,341	$ 79,943	$ 288,423	$ -	$ (6,800,975)
Safety	7,788,106	333,794	348,076	-	(7,106,236)
Development	5,124,507	3,347,055	253,928	970,767	(552,757)
Recreation and cultural	4,341,122	324,295	-	264,272	(3,752,555)
Transportation	2,670,591	-	1,918,786	1,307,048	555,243
Interest expense and fiscal charges	89,930	-	-	-	(89,930)
Total primary government	**$ 27,183,597**	**$ 4,085,087**	**$ 2,809,213**	**$ 2,542,087**	**(17,747,210)**

General revenues:	
General revenues:	
Property taxes, levied for general purposes	3,505,941
Sales taxes	9,919,831
Franchise taxes	1,481,813
Business license taxes	391,440
Other taxes	809,754
Motor vehicle in lieu	3,027,922
Use of money and property	2,357,409
Miscellaneous income	293,839
Total general revenues	**21,787,949**
Change in net position	**4,040,739**
Net position - beginning	91,115,923
Change in accounting principle	489,621
Net position - beginning, as restated	91,605,544
Net position - ending	**$ 95,646,283**

Fund Financial Statements

Governmental Fund Financial Statements

CITY OF DUARTE
Balance Sheet
Governmental Funds
June 30, 2025

	General Fund	Capital Projects Fund Community Improvement	Other Nonmajor Funds	Total Governmental Funds
ASSETS				
Cash and cash equivalents	$ 33,686,059	$ 754,499	$ 14,310,110	$ 48,750,668
Receivables (net of allowance for uncollectible):				
Accounts	115,261	-	5,609	120,870
Interest	484,218	-	-	484,218
Leases	504,103	-	-	504,103
Taxes	2,389,005	-	185,393	2,574,398
Due from other funds	251,531	-	-	251,531
Due from other governments	112,273	416,540	183,717	712,530
Prepaid expenses	650	-	-	650
Land held for resale	2,857,936	-	881,753	3,739,689
Total assets	**$ 40,401,036**	**$ 1,171,039**	**$ 15,566,582**	**$ 57,138,657**
LIABILITIES				
Accounts payable	$ 1,923,395	$ 110,770	$ 1,534,297	$ 3,568,462
Accrued payroll	161,646	-	2,955	164,601
Unearned revenue	197,436	208,693	-	406,129
Retainage payable	124,441	5,830	55,399	185,670
Other payables	8,769	-	-	8,769
Deposits	905,664	-	30,000	935,664
Due to other funds	-	-	251,531	251,531
Total liabilities	**3,321,351**	**325,293**	**1,874,182**	**5,520,826**
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenues	119,625	416,540	183,357	719,522
Leases	477,242	-	-	477,242
Total deferred inflows of resources	**596,867**	**416,540**	**183,357**	**1,196,764**
FUND BALANCES (DEFICITS)				
Nonspendable:				
Prepaid costs	650	-	-	650
Land held for resale	2,857,936	-	-	2,857,936
Leases receivable	504,103	-	-	504,103
Restricted for:				
Development projects	2,050,236	429,206	7,651,461	10,130,903
Recreation and culture	-	-	74,317	74,317
Transportation	-	-	6,046,682	6,046,682
Storm drains	93,704	-	-	93,704
Pensions	302,509	-	-	302,509
Public art	239,700	-	-	239,700
Committed to:				
Vehicle replacement	2,648	-	-	2,648
Assigned:				
Special projects	2,331,492	-	-	2,331,492
Encumbrances	1,139,784	-	-	1,139,784
Unassigned	26,960,056	-	(263,417)	26,696,639
Total fund balances (deficits)	**36,482,818**	**429,206**	**13,509,043**	**50,421,067**
Total liabilities and fund balances (deficits)	**$ 40,401,036**	**$ 1,171,039**	**$ 15,566,582**	**$ 57,138,657**

CITY OF DUARTE
Reconciliation of the Governmental Funds Balance Sheet
to the Statement of Net Position
June 30, 2025

Amounts reported for governmental activities in the Statement of Net Position are different because:

Total fund balances - governmental funds		$ 50,421,067
Capital assets, net of accumulated depreciation/amortization, used in governmental activities are not financial resources and, therefore, are not reported in the funds.		67,726,375
Differences between expected and actual experiences, assumption changes and net differences between projected and actual earnings, and contributions subsequent to the measurement date for the postretirement benefits (pension and OPEB) are recognized as deferred outflows of resources and deferred inflows of resources on the Statement of Net Position.		
Deferred outflows-pension related	5,179,834	
Deferred outflows-OPEB related	1,066,772	
Deferred inflows-pension related	(717,390)	
Deferred inflows-OPEB related	(2,732,681)	
Total deferred outflows and inflows related to postemployment benefits		2,796,535
Long-term liabilities that are not due and payable in the current period, and therefore, are not reported in the funds.		
Direct placement and direct borrowings	(1,950,753)	
Leases and SBITA payable	(1,210,615)	
Compensated absences	(757,831)	
Accrued interest payable on long-term debt	(35,522)	
Net pension liability	(18,366,664)	
Net OPEB liability	(3,695,831)	
Total long-term liabilities		(26,017,216)
Revenues reported as unavailable revenue in the governmental funds and recognized in the statement of activities. These are included in the intergovernmental revenues in the governmental fund activity.		719,522
Net position of governmental activities		**$ 95,646,283**

See accompanying Notes to the Basic Financial Statements

CITY OF DUARTE
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Fiscal Year Ended June 30, 2025

		Special Revenue Fund	Capital Projects Fund		
		Formerly Major Fund	Formerly Nonmajor Fund		
	General Fund	SB1/RMRA Special Revenue	Community Improvement	Total Nonmajor Funds	Total Governmental Funds
REVENUES					
Taxes	$ 16,108,779	$ -	$ -	$ -	$ 16,108,779
Intergovernmental	3,355,394	-	510,365	3,877,938	7,743,697
Fines and fees	381,646	-	-	-	381,646
Licenses and permits	1,593,994	-	-	-	1,593,994
Use of money and property	1,778,170	-	17,573	561,666	2,357,409
Special assessments	-	-	-	1,023,923	1,023,923
Charges for services	1,061,755	-	-	23,769	1,085,524
Miscellaneous	261,807	-	-	21,902	283,709
Interest income	14,215	-	-	-	14,215
Total revenues	**24,555,760**	**-**	**527,938**	**5,509,198**	**30,592,896**
EXPENDITURES					
General government	6,499,464	-	-	-	6,499,464
Safety	7,607,432	-	-	197,181	7,804,613
Development	2,932,262	-	-	1,877,811	4,810,073
Recreation and cultural	3,680,662	-	-	128,730	3,809,392
Transportation	-	-	-	924,476	924,476
Capital outlay	3,522,517	-	481,455	2,613,910	6,617,882
Debt service:					
Principal retirement	347,726	-	-	197,613	545,339
Interest expense and fiscal charges	40,016	-	-	53,503	93,519
Total expenditures	**24,630,079**	**-**	**481,455**	**5,993,224**	**31,104,758**
Excess (deficiency) of revenues over (under) expenditures	**(74,319)**	**-**	**46,483**	**(484,026)**	**(511,862)**
OTHER FINANCING SOURCES (USES)					
Debt issuance proceeds	345,056	-	-	-	345,056
Proceeds for sale of capital assets	22,651	-	-	-	22,651
Transfers in	958,033	-	-	1,168,214	2,126,247
Transfers out	(1,168,214)	-	-	(958,033)	(2,126,247)
Total other financing sources (uses)	**157,526**	**-**	**-**	**210,181**	**367,707**
Net change in fund balances	**83,207**	**-**	**46,483**	**(273,845)**	**(144,155)**
Fund balances - beginning	36,399,611	848,163	-	13,317,448	50,565,222
Change within financial reporting entity	-	(848,163)	382,723	465,440	-
Fund balances - beginning, as restated	36,399,611	-	382,723	13,782,888	50,565,222
Fund balances (deficit) - ending	**$ 36,482,818**	**$ -**	**$ 429,206**	**$ 13,509,043**	**$ 50,421,067**

See accompanying Notes to the Basic Financial Statements

CITY OF DUARTE
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities
For the Fiscal Year Ended June 30, 2025

Amounts reported for governmental activities in the Statement of Activities are different because:		
Net change in fund balances - total governmental funds:		$ (144,155)
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of these assets is allocated over their estimated useful lives and reported as depreciation/amortization expense. This is the amount by which capital outlays exceeded depreciation/amortization expense in the current period.		
Capital outlay	6,617,292	
Amounts not recorded as capital outlays that were capitalized	207,209	
Depreciation/amortization expense	(2,229,343)	
Total adjustment		4,595,158
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds.		
Earned but unavailable grant revenues	635,525	
Total adjustment		635,525
The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) is to increase/(decrease) net position.		
Donations of capital assets	116,400	
Miscellaneous capital asset adjustments	54,390	
Gain/(loss) on disposal of capital assets	(212,918)	
Total adjustment		(42,128)
Bond and other debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position. Repayment of bond and other debt principal is an expenditure in the governmental funds, but repayment reduces long-term liabilities in the Statement of Net Position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the Statement of Activities.		
Leases and SBITAs issued	(345,056)	
Principal payments	545,339	
Total adjustment		200,283
Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.		
Accrued interest on long-term debt	3,589	
Compensated absences	(91,150)	
Changes in pension liabilities and related deferred outflows and inflows of resources	(1,427,709)	
Changes in OPEB liabilities and related deferred outflows and inflows of resources	311,326	
Total adjustment		(1,203,944)
Change in net position of governmental activities		**$ 4,040,739**

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Notes to The Basic Financial Statements

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City of Duarte, California (the City) was incorporated August 22, 1957. The City operates under a Council-Manager form of government. The City's major operations include police, code enforcement, animal control, parks and recreation, planning and development, public works, transit services, refuse collection, and general administrative services.

The basic financial statements of the City have been prepared in conformity with accounting principles generally accepted in the United States of America as applied to governmental agencies. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the City's accounting policies are described below.

A. Reporting Entity

As required by generally accepted accounting principles in the United States of America, these financial statements present the City of Duarte (the primary government) and its component units. The component units discussed below are included in the City's reporting entity because of the significance of their operational or financial relationship with the City. These entities are legally separate from each other. However, the City of Duarte elected officials have a continuing oversight responsibility over the Finance Authority and Housing Authority.

An organization is fiscally dependent on the primary government if it is unable to adopt its budget, levy taxes or set rates or charges, or issue bond debt without approval by the primary government. In a blended presentation, a component unit's balances and transactions are reported in a manner similar to the balances and transactions of the City. Component unites are presented on a blended basis when the component unit's governing body is substantially the same as the City's or the component unit provides services almost entirely to the City.

Blended Component Units

The Duarte Public Financing Authority (the Authority) was organized in 1988 for the specific purpose of facilitating the issuance of debt instruments. It has no separate existence and has acted as a conduit between the issuer (the City) and the underwriters. Separate financial statements of the Public Financing Authority were not prepared.

The Duarte Housing Authority (the Housing Authority) was established pursuant to California Housing Authorities Law (Health and Safety Code Sections 34200 et seq.) on March 22, 2011. The purpose of the Housing Authority is to provide safe and sanitary housing opportunities for Duarte residents. Although the Housing Authority is legally separate, it is reported as if it were part of the City because the City Council also serves as the governing board of the Housing Authority. Separate financial statements of the Housing Authority were not prepared.

Organizations Other Than Component Units

Other governmental agencies, such as the County of Los Angeles, the Duarte Unified School District, etc. provide services within the City. However, each of these agencies is governed by an independently elected governing board. Accordingly, their financial information is not included within the scope of this financial report, because the City Council does not have a continuing oversight responsibility over them, nor are their financial operation closely related thereto.

B. Government-wide and Fund Financial Statements

The City's government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government and its component units. The City does not have any business-type activities; therefore, only governmental activities are reported.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

The City uses funds to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities. These statements provide information about the government's funds, including its blended component units. Separate statements for each fund are presented.

The accounts of the City are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with separate self-balancing accounts that comprise its assets, deferred outflows, liabilities, deferred inflows, fund equity, revenues, and expenditures/expenses.

Government resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The minimum number of funds is maintained consistent with legal and managerial requirements.

C. Funds

The City reports the following major governmental funds:

General Fund - The General Fund is the general operating fund of the City which accounts for all or most of the City's general activities and financial resources except those that are required to be accounted for in another fund.

Community Improvement Fund – This fund accounts for the City's capital improvement projects that are paid through special funds.

Additionally, the City reports the following fund types:

Special Revenue Funds – Special Revenue Funds are used to account for the revenues derived from specific revenue sources, which are restricted by law or administrative regulation for specified purposes.

Capital Projects Funds – Capital Project Funds are used to account for financial resources to be used for the acquisition and construction of capital assets.

Debt Service Funds - Debt Service Funds are used to account for the accumulation of resources for the periodic payment of principal and interest on long-term debt.

Governmental fund financial statements include a Balance Sheet and a Statement of Revenues, Expenditures, and Changes in Fund Balances for all major governmental funds. An accompanying schedule is presented to reconcile and explain the differences in net position as presented in these statements to the net position presented in the government-wide financial statements. The City has presented all major funds that met those qualifications.

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

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Non-exchange transactions, in which the City gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and donations is recognized in the fiscal year for which all eligibility requirements have been satisfied.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded when a liability is incurred, except for principal and interest on long-term liabilities, claims and judgments, and employee leave benefits, which are recognized as expenditures when they are due and payable.

Property taxes, franchise taxes, licenses, intergovernmental revenue, charges for services, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government. Amounts reported as program revenues include 1) charges to members, customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes. When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, and then use unrestricted resources as needed.

E. Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Net Position/ Fund Balance

Cash and Cash Equivalents
The City has defined cash and cash equivalents to include cash on hand, demand deposits, as well as cash with fiscal agents. Additionally, each fund's equity in the City's investment pool is treated as a cash equivalent because the funds can deposit or effectively withdraw cash at any time without prior notice or penalty.

Investments
Investments are stated at fair value, (generally quoted market prices). The City's policy is to hold investments until maturity or until market values equal or exceed cost.

Prepaid Items
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.

Land Held for Resale
Land Held for Resale is an inventory of land purchased, which will be sold. The land is recorded at the lower of the acquisition cost or market.

Leases Receivable
The City's lease receivables are measured at the present value of payments expected to be received during the lease term. Under the lease agreements, the City receives variable lease payments as each lease has an annual increase in payment of 1% to 4%. See Note 5 on page 41.

Capital Assets
Capital assets, which include land, intangible assets (e.g., easements and rights of way), buildings, improvements, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the government-wide financial statements. Capital assets are defined by the City as assets with a purchase cost of over $5,000 and have a useful life of two years or more. Assets are recorded at actual historical cost or estimated historical cost. Donated capital assets are recorded at acquisition value at the date of donation. Acquisition value is the price that would be paid to acquire an asset with equivalent service potential on the date of the donation.The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Capital assets of the primary government are depreciated using the straight-line method over the following estimated useful lives:

Buildings	60 years
Sewer System	60 years
Machinery & Equipment	5 - 35 years
Improvements	10 - 20 years
Other Infrastructure	10 - 50 years

GASB Statement No. 34 requires the City to report and depreciate new infrastructure assets. Infrastructure assets include roads, bridges, underground pipe (other than related to utilities), traffic signals, etc. These infrastructure assets are the largest asset class of the City.

Right to use assets
The right to use assets are initially measured at an amount equal to the initial measurement of the related lease or subscription liability plus any lease or subscription payments made prior to the lease or subscription term, less lease or subscription incentives, and plus ancillary charges necessary to place the lease or subscription asset into service. The right to use assets are amortized on a straight-line basis over the life of the related lease or subscription contract.

Deferred Inflows and Outflows of Resources
In addition to assets, the Statement of Financial Position will sometimes report a separate section for deferred outflows 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 government has two items that qualify for reporting in this category. They are deferred outflows relating to the net pension obligation, and the net OPEB obligation reported in the government-wide statement of net position. These outflows are the results of contributions made after the measurement period, which are expensed in the following fiscal year, of adjustments due to difference in proportions which are deferred and amortized over the expected average remaining service lifetime.

In addition to liabilities, the Statement of Financial Position will sometimes reports separate section for deferred inflows of resources. The separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The government has two items that qualify for reporting in this category. Deferred inflows related to leases represent the difference between the actual payments received on the lease each fiscal year and the straight-line amortization over the lifetime of the lease. The deferred inflows of unavailable revenues arises only under a modified accrual basis of accounting. Accordingly, the item, unavailable revenue, is reported in the governmental funds balance sheet. The governmental funds report unavailable revenues from two sources: sales taxes and grant revenues. These amounts are deferred and recognized as an inflow of resources in the period that amounts become available. In addition, the government has two items that qualify for reporting in this category which are deferred inflows in relation to the net pension obligation and the net OPEB obligation reported in the government-wide statements of net position. These inflows are the results of the net difference between projected and actual earnings on pension plan investments, difference between actual contributions and plan's share of contributions, and adjustment due to differences in proportions. These amounts are deferred and amortized over the expected remaining service life.

Property Tax Revenues
In general, property taxes in California are levied in accordance with Article 13B of the State Constitution at 1% of county-wide assessed valuations. This one percent is allocated pursuant to State law to the appropriate units of local government, including the City.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Property taxes are levied during July of each fiscal year and are due on November 1 and February 1. Property taxes become delinquent after December 10 and April 10 for the first and second installments, respectively. The lien date is January 1. The City accrues property tax received within 60 days after fiscal year- end in the fund financial statements.

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

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

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

Other Postemployement Benefits (OPEB)
For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the City's plan (OPEB Plan) and additions to/deductions from the OPEB Plan's fiduciary net position have been determined on the same basis. For this purpose, benefit payments are recognized when currently due and payable in accordance with the benefit terms. Investments are reported at fair value.

Compensated Absences
The City recognizes a liability for compensated absences for leave time that (1) has been earned for services previously rendered by employees, (2) accumulates and is allowed to be carried over to subsequent years, and (3) is more likely than not to be used as time off or settled (for example paid in cash to the employee or payment to an employee flex spending account) during or upon separation from employment. Based on the criteria listed, two types of leave qualify for liability recognition for compensated absences – vacation and sick leave. The liability for compensated absences is reported as incurred in the financial statements. The liability for compensated absences includes salary-related benefits, where applicable.

Vacation
The City's policy permits employees to accumulate earned but unused vacation benefits, which are eligible for payment at the employee's current pay rate upon separation from employment.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Sick Leave
The City's policy permits employees to accumulate earned but unused sick leave. All sick leave lapses when employees leave the employ of the City and, upon separation from service, no monetary obligation exists. However, a liability for estimated value of sick leave that will be used by employees as time off is included in the liability for compensated absences.

Interfund Activities
Interfund activity is reported as loans, services provided, reimbursements, or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as reimbursement. All other interfund transactions are treated as transfers.

Net Position and Fund Balances
In the government-wide financial statements, net position is classified in the following categories:

Net Investment in Capital Assets: This component of net position consists of capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, notes or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

Restricted Net Position: This component of net position represents external restrictions imposed by creditors, grantors, contributors, or laws or regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation.

Unrestricted Net Position: This component of net position represents the net position that does not meet the definition of "restricted" or "net investment in capital assets."

In the fund financial statements, governmental funds are classified in the following categories:

Nonspendable Fund Balance – includes amounts that are (a) not in spendable form, or (b) legally or contractually required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash, for example: inventories, prepaid amounts, the portion of the lease receivable in excess of the deferred inflow of resources for the lease receivable, and long-term notes receivable.

Restricted Fund Balance – includes amounts that are restricted for specific purposes stipulated by external resources providers, constitutionally or through enabling legislation. Restrictions may effectively be changed or lifted only with the consent of resource providers.

Committed Fund Balance – includes amounts that can only be used for the specific purposes determined by a formal action of the City's highest level of decision-making authority, the City Council. Commitments may be changed or lifted only by the City taking the same formal action that imposed the constraint originally (for example: resolution).

Assigned Fund Balance – includes amounts intended to be used by the City for specific purposes that are neither restricted nor committed. Intent is expressed by (a) City Council or (b) a body (a budget, finance committee, or management (City Wide Leadership team, which consists of City Manager and Executive Department Heads)) to which the assigned amounts are to be used for specific purposes. Assigned amounts also include all residual amounts in governmental funds (except negative amounts) other than the General Fund that are not classified as nonspendable, restricted, or committed.

Unassigned Fund Balance – the residual classification for the General Fund and includes all amounts not contained in the other classifications. Governmental funds report residual negative balances as unassigned fund balance.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Deficit Fund Balances or Net Position
The following funds have a deficit fund balance at June 30, 2025 :

Nonmajor Fund - Park Development	$(263,417)

The City expects to eliminate these deficits with anticipated future revenues from grants, deferred payments, and reimbursements.

New GASB Pronouncements Effective during Fiscal Year

The following Government Accounting Standards Board (GASB) pronouncement was effective for and implemented for the fiscal year ended June 30, 2025:

GASB Statement No. 101, Compensated Absences

The requirements of this Statement will improve financial reporting by implementing a unified recognition and measurement model that will result in a liability for compensated absences that more appropriately reflects when a government incurs an obligation. Establishing the unified model will result in consistent application to any type of compensated absence and will eliminate potential comparability issues between governments that offer different types of leave. This Statement will also result in a more robust estimate of the amount of compensated absences that a government will pay or settle, which will enhance the relevance and reliability of information about the liability for compensated absences.

GASB Statement No. 102, Certain Risk Disclosures

The requirements of this Statement will improve financial reporting by providing users of financial statements with essential information that currently is not often provided. The disclosures will provide users with timely information regarding certain concentrations or constraints and related events that have occurred or have begun to occur that make a government vulnerable to a substantial impact. As a result, users will have better information with which to understand and anticipate certain risks to a government's financial condition.

New GASB Pronouncements Effective in Future Fiscal Years

The provisions of Statement Number 103 *"Financial Reporting Model Improvements"* are effective for fiscal years beginning after June 15, 2025.

The provisions of Statement Number 104 *"Disclosure of Certain Capital Assets"* are effective for fiscal years beginning after June 15, 2025.

NOTE 2 - CASH AND INVESTMENTS

A. Cash and Investments

Cash and investments as of June 30, 2025, are classified in the accompanying financial statements as follows:

Statement of Net Position	
Cash on hand	$ 3,025
Demand deposits	4,200,909
Investments in Local Agency Investment Fund (LAIF)	44,244,225
Restricted:	
Cash and investments with fiscal agent	302,509
Total cash and investments	$ 48,750,668

NOTE 2 - CASH AND INVESTMENTS (CONTINUED)

B. Deposits

At June 30, 2025, the carrying amount of the City's deposits was $4,200,909 and the bank balance was $4,433,507. The difference represents the outstanding checks and outstanding deposits.

The California Government Code requires California banks and savings and loans associations to secure the City's deposits by pledging government securities with a fair value of 110% of the City's deposits. California law also allows financial institutions to secure City deposits by pledging first trust deed mortgage notes have a fair value of 150% of the City's total deposits. The City Treasurer may waive the collateral requirement for deposits which are fully insured up to $250,000 by the FDIC. The collateral for deposits in federal and state-chartered banks is held in safekeeping by an authorized Agent of Depository recognized by the State of California Department of Banking. The collateral of deposits with savings and loan associations is generally held in safekeeping by the Federal Home Loan Bank in San Francisco, California as an Agent of Depository. These securities are physically held in an undivided pool for all California public agency depositors. Under Government Code Section 53655, the placement of securities by a bank or savings and loan association with an "Agent of Depository" has the effect of perfecting the security interest in the name of the local governmental agency. Accordingly, all collateral held by California Agents of Depository are considered to be held or, and in the name of, the local government agency.

C. Investments

Investments Authorized by the California Government Code and the City's Investment Policy

The City's Investment Policy is reviewed and adopted by the City Council each fiscal year. The investment policy does not address investment of debt proceeds held by a bond trustee. Investments of debt proceeds held by a bond trustee are governed by provisions of the debt agreements, rather than the general provisions of the California Government Code or the City's investment policy. There are no investments held by a bond trustee as of June 30, 2025. The table below identifies the allowable investment types authorized by the California Government Code and the City's adopted Investment Policy (the "Investment Policy"). The table also identifies certain restrictions related to interest rate risk and concentration of credit risk. The Investment Policy restricts the Treasurer to invest in only the types of investments listed herein, which is more restrictive than the Government Code.

Investment Types Authorized by State Law	Authorized by Investment Policy	Maximum Maturity		Maximum Percentages of Portfolio	
		CGC	City	CGC	City
California State Bonds	Yes	5 years	5 years	None	None
Federal Agency and U.S-Government Sponsored Enterprise Obligations		5 years	5 years	None	None
U.S Treasury Securities	Yes	5 years	5 years	None	None
Certificates of Deposit	Yes	5 years	5 years	30%	30%
Time Deposits	Yes	5 years	5 years	None	None
Local Agency Investment Fund (LAIF)	Yes	5 years	N/A	N/A	None

NOTE 2 - CASH AND INVESTMENTS (CONTINUED)

Information about the sensitivity of the fair values of the City's restricted money market investments 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)	
Investment Type	6 Months or Less	
Restricted Cash with fiscal agents:		
Local Agency Investment (LAIF)	$	44,244,225
U.S Bank Money Market Mutual Fund		302,509

D. 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. The City's LAIF investment of $44,244,225 does not have a rating provided by a nationally recognized statistical rating organization. The City's restricted cash of $302,509 held in U.S. Bank Money Market Mutual Fund does not have a rating by a nationally recognized statistical rating organization.

E. Concentration of Credit Risk

The entire investment balance of the City is invested in the LAIF external investment pool.

F. 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 California Government 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 to deposits: The California Government 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 notes having a fair value of 150% of the secured public deposits.

As of June 30, 2025, $3,950,909 of the City's deposits with financial institutions in excess of federal depository insurance limits was held in collateralized accounts.

NOTE 2 - CASH AND INVESTMENTS (CONTINUED)

G. Fair Value Measurements

Investments are stated as fair value and are valued on a yearly basis. The City categorizes its fair value measurement within the fair value hierarchy established by generally accepted accounting principles. Securities classified in Level 1 of the fair value hierarchy are valued using prices quoted in active markets for those securities. Securities classified in Level 2 of the fair value hierarchy are valued using other observable inputs such as matrix pricing techniques or based on quoted prices for assets in markets that are not active. Matrix pricing is used to value securities based on the securities' relationship to benchmark quoted prices. Level 3 are valued using the income approach such as discounted cash flow techniques. Investment in an external government pool is not subject to reporting within the level hierarchy. The entire balance of investments is in an external government pool. Please see additional information in "Investment in State Investment Pool".

H. Investment in State Investment Pool

The City is a voluntary participant in the Local Agency Investment Fund (LAIF) that is regulated by the California Government Code 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. The City's LAIF balance at June 30, 2025, was $44,244,225 which reflected an unrealized gain of $52,955 for the current fiscal year.

The total amount invested by all public agencies in LAIF as of June 30, 2025, was $24.1 billion. LAIF is part of the California Pooled Money Investment Account (PMIA), which at June 30, 2025, has a balance of $178.1 billion (55.09% was invested in government securities). The average maturity of PMIA investments was 248 days as of June 30, 2025.

NOTE 3 - INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

The composition of interfund balances as of June 30, 2025, is as follows:

A. Due To/Due From Other Funds

	Due From Other Funds	Due to Other Funds
Major Funds:		
General Fund	$ 251,531	$ -
Nonmajor Special Revenue Funds:		
Community Development Block	-	60
PEG	-	5,609
Park Development Grant	-	245,862
	$ 251,531	$ 251,531

The purpose of Due to/Due from is to eliminate negative cash balances at fiscal year-end in various funds. These will be eliminated as additional funds are received or the general fund transfers funds to cover the shortfalls.

NOTE 13 - CONDUIT OBLIGATIONS (CONTINUED)

B. Transfers In/Transfers Out

	(Transfers Out)		
Transfers In	General Fund	Nonmajor Funds	Total
General Fund	$ -	$ 958,033	$ 958,033
Nonmajor Funds	1,168,214	-	1,168,214
Total	$ 1,168,214	$ 958,033	$ 2,126,247

Transfers out in the amount of $1,168,214 were made out of the General Fund into the Lighting and Landscaping Fund ($910,385) for capital and administrative costs, into the PAG Fund ($36,992) to pay for leased car maintenance costs, and the Infrastructure Debt Service fund ($220,837) for debt payment costs. Transfers In in the amount of $958,033 were made to reimburse the General Fund for expenditures paid on behalf of the State Gasoline Tax Fund ($112,884), Lighting and Landscape Fund ($343,200), Measure M Fund ($119,286), Proposition A Transit Fund ($76,000), the Proposition C Transit Fund ($61,700), Measure R LR Transit Fund ($81,845) and SB1/RMRA ($163,118).

NOTE 4 - NOTES RECEIVABLE

Notes and loans receivable as of June 30, 2025, are comprised of the following:

A. Investment in State Investment Pool

As part of development agreements with certain builders and in order to assist those individuals and families who are the most in need, the Housing Authority of the City of Duarte provides loans to low-and-moderate- income level residents for the acquisition and rehabilitation of residences. As a part of the agreement, the Housing Authority accepted second trust deeds from eligible buyers so that the buyers could purchase the property. The second trust deeds are cancelable after 25 years should the buyers remain in the property. If the property is sold, the Housing Authority recovers its second trust deed and interest to be calculated within certain limits. Since the amount, if any, the Housing Authority will receive is unknown, the City has recorded an allowance for doubtful accounts for the full amount of the receivables. The City will record income if the property is sold. The City has has a net $0 balance of these loans outstanding at June 30, 2025.

As part of the Estoppel Certificate, Consent & Agreement, a note was established on December 4, 2013, between the City, Southern California Presbyterian Homes, and Andres Duarte Terrace II. L.P. for the development of a 43-unit affordable housing project located within the City. The note will not be repaid for 56 years. The City recorded an allowance for doubtful accounts of $1,200,000 due to the large number of years until the balloon payment on the note is due.

The balance of all notes and loans receivable at June 30, 2025, is $1,200,000 with an allowance for doubtful accounts of $1,200,000 for net notes and loans receivable of $0 as of June 30, 2025.

NOTE 5 - LEASES RECEIVABLE

As of June 30, 2025, City had 6 active leases. The leases have receipts that range from $20,015 to $33,397 and interest rates that range from 2.5110% to 4.0000%. As of June 30, 2025, the total combined value of the lease receivable is $504,103, and the combined value of the deferred inflow of resources is $477,242. No variable payments, not included in the lease receivable, were received within the fiscal year. The City recognized $133,371 of lease revenue during fiscal year 2025.

NOTE 6 - CAPITAL ASSETS

A summary of the changes in capital assets for the fiscal year ended June 30, 2025, is as follows:

	Balance July 1, 2024	Additions	Deletions	Transfers	Balance June 30, 2025
Governmental activities:					
Capital assets, not being depreciated					
Land	$ 21,737,333	$ -	$ -	$ -	$ 21,737,333
Construction-in-progress	3,273,459	6,076,072	-	(4,890,074)	4,459,457
Total capital assets, not being depreciated	25,010,792	6,076,072	-	(4,890,074)	26,196,790
Capital assets, being depreciated:					
Infrastructure	51,079,788	116,400	-	4,890,074	56,086,262
Structure and improvements	12,105,534	20,385	200,000	-	11,925,919
Machinery and equipment	3,160,087	333,003	514,180	-	2,978,910
Lease Assets					
Buildings	489,652	10,925	-	-	500,577
Vehicles	653,889	283,050	-	-	936,939
Machinery and Equipment	80,169	22,115	7,775	-	94,509
Subscription assets	655,099	78,465	96,403	-	637,161
Total capital assets, being depreciated	68,224,218	864,343	818,358	4,890,074	73,160,277
Less accumulated depreciation:					
Infrastructure	23,601,683	1,439,918	-	-	25,041,601
Structure and improvements	4,641,481	202,389	64,363	-	4,779,507
Machinery and equipment	1,236,253	155,082	483,626	-	907,709
Lease Assets					
Buildings	-	100,505	-	-	100,505
Vehicles	264,292	165,540	-	-	429,832
Machinery and Equipment	60,350	25,493	8,322	-	77,521
Subscription assets	203,215	140,416	49,614	-	294,017
Total accumulated depreciation	30,007,274	2,229,343	605,925	-	31,630,692
Total capital assets, being depreciated, net	38,216,944	(1,365,000)	212,433	4,890,074	41,529,585
Total governmental activities capital assets	$ 63,227,736	$ 4,711,072	$ 212,433	$ -	$ 67,726,375

Depreciation and amortization expense was charged to functions of the primary government as follows:

Governmental activities:

General government	$ 359,674
Safety	18,144
Development	29,623
Recreation and culture	362,878
Transportation	1,459,024
Total	$ 2,229,343

Lease Assets

The City has recorded 22 leased cars, 1 leased building, 1 leased parking lot, and 2 leased office equipment right to use assets. The related leases are discussed in the long-term liabilities Note 8. The right to use leased assets are amortized on a straight-line basis over the terms of the related leases.

NOTE 7 - DEFERRED INFLOWS/OUTFLOWS OF RESOURCES

Unavailable revenues are deferred in accordance with GASB Statements No. 23 and No. 65. The City has unavailable revenues of intergovernmental receivables. The balance of unavailable revenues reported as deferred inflows of resources at June 30, 2025, was $719,522. The balance of lease receivables reported as deferred inflows of resources at June 30, 2025, was $477,242. This represents the amount of lease revenue deferred related to the receivable which is amortized on a straight-line basis for the life of the lease. For information about deferred inflows and outflows related to pensions, see Note 11. For information about deferred inflows and outflows related to OPEB, see Note 12.

NOTE 8 - LONG-TERM LIABILITIES

The following is a summary of changes in long-term liabilities for the fiscal year ended June 30, 2025:

	Balance, as Restated July 1, 2024	Additions	Deletions	Balance June 30, 2025	Due Within One Year
Governmental activities					
U.S. Bancorp Infrastructure Lease	$ 2,110,556	$ -	$ (169,762)	$ 1,940,794	$ 173,870
Apple Lease	21,605	-	(21,605)	-	-
CA Energy Commission Loan	29,439	-	(19,480)	9,959	9,959
Total direct placement and direct borrowings	2,161,600	-	(210,847)	1,950,753	183,829
Enterprise Leases	327,214	280,024	(151,239)	455,999	140,761
Canon Lease	19,953	-	(18,410)	1,543	1,543
Public Safety Office Lease	489,652	-	(36,055)	453,597	108,057
Quadient Leases	-	17,687	(2,809)	14,878	4,229
Mail Meter Lease	219	-	(219)	-	-
Subscriptions	417,404	47,345	(180,151)	284,598	158,296
Compensated Absences*	666,681	91,150	-	757,831	265,121
Total long-term liabilities	$ 4,082,723	$ 436,206	$ (599,730)	$ 3,919,199	$ 861,836

*The change in compensated absences above is a net change for the year

NOTE 8 - LONG-TERM LIABILITIES (CONTINUED)

Debt service payments for direct placement and direct borrowings come due as follows:

A. U.S. Bancorp Infrastructure Lease

The City of Duarte entered into a lease/purchase agreement with U.S. Bancorp Government Leasing and Finance, Inc. on September 27, 2019, to fund a project to upgrade lighting systems, HVAC system installation, control upgrades, and to install a Solar PV system in various City buildings and structures for $2,750,427. The City pledged as collateral property consisting of the Duarte Civic Center Complex and a Senior Citizens/ Community Center. The Civic Center consists of the City Hall, the Community Center, the Fitness Center, two swimming pools and a pool service building, totaling 28,600 square feet. The Senior Center is also located at the Civic Center Complex, and contains approximately 12,000 square feet, with multi-purpose rooms for classes meetings, recreational uses, and meals, and office space for on-site staff, and storage area. Lease payments are to be unconditional. In the event of a default, the City must provide the leased property back to the U.S. Bancorp or continue to make the lease payments until the property is provided to U.S. Bancorp. The lease matures on September 27, 2034, and bears interest at 2.95% per annum. Interest and principal are due annually every September 27. The liability as of June 30, 2025, is $1,940,794.

Fiscal year ending June 30,	U.S. Bankcorp Infrastructure Lease Principal	Interest
2026	$ 173,870	$ 46,967
2027	178,078	42,759
2028	182,387	38,450
2029	186,801	34,036
2030	191,321	29,516
2031-2034	1,028,337	75,848
Totals	$ 1,940,794	$ 267,576

B. Quadient – City Hall

On May 1, 2025, City of Duarte entered into a 60 month lease as Lessee for the use of Quadient - City Hall. An initial lease liability was recorded in the amount of $10,052. As of June 30, 2025, the value of the lease liability is $7,622. City of Duarte is required to make quarterly fixed payments of $540. The lease has an interest rate of 3.0590%. The value of the right to use asset as of June 30, 2025 of $10,052 with accumulated amortization of $2,345 is included with Equipment on the Lease Class activities table found in Note 6. The debt matures as follows:

Fiscal year ending June 30,	Quadient - City Hall Principal	Interest
2026	$ 1,889	$ 269
2027	1,948	211
2028	2,008	151
2029	2,071	89
2030	1,595	24
Totals	$ 9,511	$ 744

NOTE 8 - LONG-TERM LIABILITIES (CONTINUED)

C. Quadient – Public Safety

On August 1, 2022, City of Duarte entered into a 63 month lease as Lessee for the use of Quadient - Public Safety. An initial lease liability was recorded in the amount of $12,063. As of June 30, 2025, the value of the lease liability is $3,027. City of Duarte is required to make quarterly fixed payments of $619. The lease has an interest rate of 3.0590%. The value of the right to use asset as of June 30, 2025 of $12,063 with accumulated amortization of $9,000 is included with Equipment on the Lease Class activities table found in Note 6. The debt matures as follows:

Fiscal year ending	Quadient - Public Safety	
June 30,	Principal	Interest
2026	$ 2,340	$ 137
2027	2,412	65
2029	615	5
Totals	$ 5,367	$ 207

D. CA Energy Commission Loan

The State of California Energy Resources Conservation and Development Commission issued a loan to the City for an Energy Efficiency project to be completed in July 2011. The Loan was issued in October 2011 in the amount of $218,847. The liability as of June 30, 2025, is $9,959. The loan matures on December 22, 2025, and bear interest at 3% per annum. Principal and Interest on the loan is payable semi-annually every December and June.

Fiscal year ending	CA Energy Commission Loan	
June 30,	Principal	Interest
2026	$ 9,959	$ 150
Totals	$ 9,959	$ 150

E. Enterprise Leases

Management to replace all of the City's vehicles. The City intends to replace the vehicles on a rolling basis on a 5-year schedule. Each fiscal year the City will trade in their owned vehicles as part of signing a lease for a new replacement vehicle. During the fiscal year 2020-2021 the City entered into 12 such lease agreements. During the fiscal year 2021-2022 the City entered into 1 such lease agreement. During the fiscal year 2022-2024 the City entered into 3 such lease agreements. During the fiscal year 2024-2025 the City entered into 7 such lease agreements and ended one lease agreement entered into in prior fiscal years. Additional leases are expected over the next few fiscal years as per the City's replacement plan. The vehicles are leased for 5-years and then will be traded in for new replacement vehicles. The interest rate on these leases range from 0.27% to 4.77%. The first payment is due upon delivery for each vehicle and payments continue for a total of 60 months. Monthly payments range from $170 to $1,013 on a per vehicle basis. The debt matures as follows:

Fiscal year ending	Enterprise Leases	
June 30,	Principal	Interest
2026	$ 140,761	$ 12,338
2027	117,040	8,407
2028	110,233	3,947
2029	69,076	1,502
2030	18,889	115
Totals	$ 455,999	$ 26,309

NOTE 8 - LONG-TERM LIABILITIES (CONTINUED)

F. Canon Lease

On August 9, 2021, the City entered into a lease with Canon Solutions America, Inc. to lease a copy machine. The lease payments are $1,545 a month for 48 months with an interest rate of 1.20%. The debt matures as follows:

Fiscal year ending	Canon Lease	
June 30,	Principal	Interest
2026	$ 1,543	$ 2
Totals	$ 1,543	$ 2

G. Public Safety Office Lease

The City entered into a lease agreement in April of 2025 for the use of office space for the Public Safety department from July 1, 2025 through June 30, 2034. The monthly base rent from July 1, 2025 through June 30, 2029 shall be $10,076. The City received a base rent credit of $5,000 for the twelve months from July 2025 through June 2025. The lease auto renews on July 1, 2029 with a rent increase of 12% with rental payments remaining flat for the remaining five years. Either party shall have the right to terminate the lease at any time by providing twelve months prior written notice, provided, however, that said twelve month notice may not be given any earlier than June 30, 2028 with the effective date of said early termination to be no earlier than June 30, 2029. The debt matures as follows:

Fiscal year ending	Public Safety Office	
June 30,	Principal	Interest
2026	$ 108,057	$ 12,854
2027	111,543	9,369
2028	115,141	5,771
2029	118,856	2,057
Totals	$ 453,597	$ 30,051

H. Subscription-Based Information Technology Arrangements

As of June 30, 2025, the City had 12 active subscriptions. The subscriptions have payments that range from $0 to $56,809 and interest rates that range from 2.96% to 5.00%. As of June 30, 2025, the total value of the subscription liability was $284,598. The subscriptions had no variable payments, not included in the subscription liability, within the fiscal year.

Fiscal year ending	Subscriptions	
June 30,	Principal	Interest
2026	$ 158,296	$ 9,488
2027	126,302	4,291
Totals	$ 284,598	$ 13,779

I. Defeased Bonds

The City has a defeased general obligation in the prior years by placing the proceedings of new bonds and the City's own resources into irrevocable trust accounts to provide for all future debt service payments on the old bonds. Accordingly, those trust account assets and the liability for those defeased bonds are not included in the City's financial statements. At June 30, 2025, $4,371,966 defeased bonds remain outstanding. Of the amount of defeased bonds outstanding, $4,609,053 is held by a trustee that may substitute the risk-free monetary assets held for the repayment of the debt with non-risk-free monetary assets.

NOTE 9 - LIABILITY, WORKER'S COMPENSATION, AND PURCHASED INSURANCE

A. Description of Self-Insurance Pool Pursuant to Joint Powers Agreement

The City of Duarte is a member of the California Joint Powers Insurance Authority (Authority). The Authority is composed of 126 California public entities and is organized under a joint powers' agreement pursuant to California Government Code §6500 et seq. The purpose of the Authority is to arrange and administer programs for the pooling of self-insured losses, to purchase excess insurance or reinsurance, and to arrange for group purchased insurance for property and other lines of coverage. The Authority began covering claims of its members in 1978. Each member government has an elected official as its representative on the Board of Directors. The Board operates through a nine-member Executive Committee.

B. Primary Self-Insurance Programs of the Authority

Each member pays an annual contribution at the beginning of the coverage period. The total funding requirement for primary self-insurance programs is based on an actuarial analysis. Costs are allocated to individual agencies based on payroll and claims history, relative to other members of the risk-sharing pool.

Primary Liability Program
Claims are pooled separately between police and general government exposures. (1) The payroll of each member is evaluated relative to the payroll of other members. A variable credibility factor is determined for each member, which establishes the weight applied to payroll and the weight applied to losses within the formula. (2) The first layer of losses includes incurred costs up to $100,000 for each occurrence and is evaluated as a percentage of pool's total incurred costs within the first layer. (3) The second layer of losses includes incurred costs from $100,000 to $500,000 for each occurrence and is evaluated as a percentage of the pool's total incurred costs within the second layer. (4) Incurred costs from $500,000 to $50 million, are distributed based on the outcome of cost allocation within the first and second loss layers.

The overall coverage limit for each member, including all layers of coverage, is $50 million per occurrence. Subsidence losses also have a $50 million per occurrence limit. The coverage is composed of a combination of pooled self-insurance, reinsurance, and excess insurance. Additional information concerning the coverage structure is available on the Authority's website: https://cjpia.org/coverage/risk-sharing-pools.

Workers' Compensation Program
Claims are pooled separately between public safety (police and fire) and general government exposures. The payroll of each member is evaluated relative to the payroll of other members. A variable credibility factor is determined for each member, which establishes the weight applied to payroll and the weight applied to losses within the formula. (2) The first layer of losses includes incurred costs up to $75,000 for each occurrence and is evaluated as a percentage of the pool's total incurred costs within the first layer. (3) The second layer of losses includes incurred costs from $75,000 to $200,000 for each occurrence and is evaluated as a percentage of the pool's total incurred costs within the second layer. (4) Incurred costs from $200,000 to statutory limits are distributed based on the outcome of cost allocation within the first and second loss layers.

For 2024-25 the Authority's pooled retention is $1 million per occurrence, with reinsurance to statutory limits under California Workers' Compensation Law. Employer's Liability losses are pooled among members to $1 million. Coverage from $1 million to $5 million is purchased through reinsurance policies, and Employer's Liability losses from $5 million to $10 million are pooled among members.

C. Purchased Insurance

Pollution Legal Liability Insurance
The City participates in the pollution legal liability insurance program which is available through the Authority. The policy covers sudden and gradual pollution of scheduled property, streets, and storm drains owned by the City. Coverage is on a claims-made basis. There is a $250,000 deductible. The Authority has an aggregate limit of $20 million.

NOTE 9 - LIABILITY, WORKER'S COMPENSATION, AND PURCHASED INSURANCE (CONTINUED)

<u>Property Insurance</u>
The City participates in the all-risk property protection program of the Authority. This insurance protection is underwritten by several insurance companies. City property is currently insured according to a schedule of covered property submitted by the City to the Authority. City property currently has all-risk property insurance protection in the amount of $29,493,073. There is a $10,000 deductible per occurrence except for non-emergency vehicle insurance which has a $2,500 deductible.

<u>Earthquake and Flood Insurance</u>
The City purchases earthquake and flood insurance on a portion of its property. The earthquake insurance is part of the property protection insurance program of the Authority. City property currently has earthquake protection in the amount of $6,869,431. There is a deductible of 5% per unit of value with a minimum deductible of $100,000.

<u>Crime Insurance</u>
The City purchases crime insurance coverage in the amount of $1,000,000 with a $2,500 deductible. The fidelity coverage is provided through the Authority.

<u>Special Event Tenant User Liability Insurance</u>
The City further protects against liability damages by requiring tenant users of certain property to purchase low-cost tenant user liability insurance for certain activities on City property. The insurance premium is paid by the tenant user and is paid to the City according to a schedule. The City then pays for the insurance. The insurance is facilitated by the Authority.

D. Adequacy of Protection
During the past three fiscal years, none of the above programs of protection experienced settlements or judgments that exceeded pooled or insured coverage. There were also no significant reductions in pooled or insured liability coverage in 2024-25.

NOTE 10 - DEFERRED COMPENSATION PLAN

The City has made available to its employees a deferred compensation plan, whereby employees authorize the City to withhold funds from salaries to be invested in individual investment accounts. Funds may be withdrawn by participants upon termination of employment or retirement. As of July 1, 2024, the City began making matching contributions of up to $100 per month for each employee already contributing to the Plan. The City made $214,772 contributions to the Plan during fiscal year 2025. The amount held by trustees for the employees at June 30, 2025, was $4,200,102. These amounts are not recorded in the books of the City and as such not included in these financial statements.

A. Plan Description

All qualified employees are eligible to participate in the City’s Miscellaneous Employee Pension Plan, cost-sharing multiple employer defined benefit pension plan administered by the California Public Employees Retirement System (CalPERS). Benefit provisions under the Plan are established by State statute and City resolution. CalPERS issues a publicly available report that includes a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on the CalPERS’ website.

B. 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 or 52 with statutorily reduced benefits depending on the retirement tier. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is the Optional Settlement 2W Death Benefit. The cost-of-living adjustments for each plan are applied as specified by the Public Employees’ Retirement Law.

NOTE 11 - RETIREMENT PLAN (CONTINUED)

The Plan's provisions and benefits in effect at June 30, 2025 (measurement date), are summarized as follows:

	Tier 1*	Tier 2*	PEPRA
Hire date/CalPERs	Prior to	On or After	On or After
Enrollment Date	January 1, 2010	January 1, 2010	January 1, 2013
Benefit formula	2.5% @ 55	2% @ 60	2% @ 62
Benefit vesting schedule	5 years service	5 years service	5 years service
Benefit payments	monthly for life	monthly for life	monthly for life
Retirement age	minimum 50 yrs	minimum for 50 yrs	minimum 52 yrs
Monthly benefits as a % of	50 yrs - 63+ yrs	50 yrs - 63+ yrs	50 yrs - 63+ yrs
Eligible compensation	1.425% - 2.418%	1.092% - 2.418%	1.000% - 2.500%
Required employee contribution rates	8.00%	7.00%	8.25%
Required employer contribution rates	14.99%	10.93%	8.18%

*Plan closed to new entrants

C. <u>Contribution Description</u>

Section 20814 (c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employees be determined on an annual basis by the actuary and shall be effective on July 1 following notice of a change in the rate. Funding contributions for the Plan are determined annually on an actuarial basis of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the fiscal year, with an additional amount to finance any unfunded accrued liability.

The City is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

For the fiscal year ended June 30, 2025, the contributions recognized as part of pension expense for the Plan were as follows:

	Miscellaneous
Contributions - employer	$ 1,996,283

D. <u>Pension Liabilities, Pension Expense, and Deferred Outflows, and Deferred Inflows of Resources Related to Pensions</u>

As of June 30, 2025, the City reported net pension liabilities for its proportionate share of the net position liability of the Plan as follows:

	Proportionate Share of Net Pension Liability
Miscellaneous	$ 18,366,664

NOTE 11 - RETIREMENT PLAN (CONTINUED)

The City's net pension liability for the Plan is measured as the proportionate share of the net pension liability. The net pension liability of the Plan is measured as of June 30, 2024, and the total pension liability for the Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2023 rolled forward to June 30, 2024 using standard update procedures. The City's proportion of the net pension liability was based on a projection of the City's long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined.

The City's proportionate share of the net pension liability for the Plan as of June 30, 2023, and 2024 was as follows:

	Miscellaneous
Proportion - June 30, 2023	0.148063%
Proportion - June 30, 2024	0.151447%
Change - Decrease	0.003384%

For the fiscal year ended June 30, 2025, the City recognized pension expense of $1,427,709. At June 30, 2025, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Contributions made after the measurement date	$ 1,996,283	$ -
Difference between expected and actual experience	1,587,967	61,961
Change in assumptions	472,061	-
contribution	66,177	104,888
Adjustments due to differences in proportion	-	550,541
Net difference between projected and actual earnings	1,057,346	-
Total	$ 5,179,834	$ 717,390

The $1,996,283 reported as deferred outflows of resources related to contributions subsequent to the measurement date and will be recognized as a reduction of the net pension liability in the fiscal year ended June 30, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions and will be recognized as pension expense as follows:

Fiscal year ended June 30,	Deferred Outflows/(Inflows) of Resources
2026	$ 598,926
2027	2,253,359
2028	(23,784)
2029	(362,340)
Total	$ 2,466,161

NOTE 11 - RETIREMENT PLAN (CONTINUED)

E. Actuarial Methods and Assumptions Used to Determine Total Pension Liability

The total pension liabilities were determined by rolling forward the total pension liability determined in June 30, 2023 actuarial valuation to June 30, 2024. The June 30, 2024, total pension liability was based on the following actuarial methods and assumptions:

Valuation date	June 30, 2023
Measurement date	June 30, 2024
Actuarial cost method	Entry age normal cost method
Actuarial assumptions	
Discount rate	6.90%
Inflation	2.30%
Payroll growth	Varies by entry age/service
Projected salary increases	Varies by age/service
Investment rate of return	6.90%
Mortality	Data for all Funds (1)

(1) The mortality table was developed based on CalPERS' specific data. The rates incorporate Generational Mortality to capture ongoing mortality improvement using 80% of Scale MP 2020 published by the Society of Actuaries. For more details, please refer to the 2021 experience study report that can be found on the CalPERS' website.

F. 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 Plans 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 pension plan investments was applied to all periods of projects benefit payments to determine the total pension liability.

In determining the long-term expected rate of return, CalPERS took into account long-term market return expectations as well as the expected pension fund cash flows. Projected returns for all asset classes are estimated and, combined with the risk estimates, are used to project compound (geometric) returns over the long term. The discount rate used to discount liabilities was informed by the long-term projected portfolio return.

The expected real rates of return by asset class can be found in CalPERS' Annual Comprehensive Financial Report (ACFR) for the fiscal year ended June 30, 2025.

The following presents the net pension liability/(asset) of the Plan as of the measurement date, calculated using the discount rate of 6.90%, as well as what the net pension liability/(asset) would be if it were calculated using a discount rate that is 1 percentage-point lower (5.90%) or 1 percentage-point higher (7.90%) than the current rate:

NOTE 11 - RETIREMENT PLAN (CONTINUED)

		Miscellaneous
1.0% Decrease		5.90%
Net Pension Liability	$	26,619,000
Current Discount Rate		6.90%
Net Pension Liability	$	18,366,664
1.0% Increase		7.90%
Net Pension Liability	$	11,573,777

<u>Pension Plan Fiduciary Net Position</u>

Detailed information about each pension plan's fiduciary net position is available in the separately issued CalPERS' financial reports.

NOTE 12 - OTHER POST-EMPLOYMENT BENEFITS

A. <u>Plan Description</u>

The City has established a retiree healthcare plan (HC Plan) The HC Plan provides employees healthcare coverage under the California Public Employees Medical and Hospital Care Act (PEMCHA) as a agent multiple employer defined-benefit post-employment healthcare plan. PEMCHA governs health care provided to employees and retirees under health care plans administered by CalPERS. All public agencies providing health care to their active employees through CalPERS' PEMCHA plans are also required to offer health care under those plans to their retirees. The rules regarding retiree health care are found in sections 22892 and 22893 of the Government Code.

Under PEMCHA, the City will provide medical insurance coverage for retirees and their dependents though the PERS system. To be eligible, employees must retire within one hundred and twenty days of their separation from employment with the City on or after age 50 (age 52 for PEPRA new hires) with at least 5 years of CalPERS service. Eligible employees receive up to a maximum amount determined each year as a contribution toward the cost of monthly health premiums if the eligible retiree is covered in a CalPERS' health plan. As of June 30, 2025, the maximum coverage rates are $814 a month, $1,628 a month, and $2,117 a month for a retiree only, retiree plus 1, and retiree family tiers, respectively. The same equal benefit must be provided to retirees as active employees. Benefits are paid for the lifetime of the retiree as long as he or she continues to participate in PEMCHA, with continuation to the surviving spouse, if any.

The City also pays an administrative fee of 0.32% of premium on behalf of all active employees and retirees. Retirees who waive medical insurance coverage and provide proof of other coverage will be reimbursed by the City in a tiered schedule ranging from $218 to $566 per month.

The City joined the Public Agencies Post-Retirement Health Care Plan Trust (Trust) in September of 2007 for the purpose of prefunding other post-employment benefits for past services. The Trust is a public agency multiple-employer trust that was established to provide member public agencies economies of scale and efficiency of administration in the funding of each agency's respective other post-employment benefit obligations.

As of the June 30, 2025 actuarial valuation, the Plan provided benefits to 107 beneficiaries consisting of 54 active employees and 53 inactive employees or their beneficiaries.

NOTE 12 - OTHER POST-EMPLOYMENT BENEFITS (CONTINUED)

A direct employer payment toward the cost of OPEB benefits is referred to as an “explicit subsidy”. In addition, if claims experience of employees and retirees are pooled when determining premiums, retiree premiums are based on a pool of members which, on average, are younger and healthier. For certain types of coverage such as medical insurance, this results in an “implicit subsidy” of retiree premiums by active employee premiums since the retiree premiums are lower than they would have been if retirees were insured separately. GASB Statement No. 75 and Actuarial Standards of Practice generally require that an implicit subsidy of retiree premium rates be valued as an OPEB liability.

B. Contributions

The City Council establishes health care coverage rates each fiscal year by Memoranda of Understanding with the applicable employee bargaining units. The City currently pays the benefits as they come due on behalf of the beneficiaries. In addition, the City makes an additional voluntary contribution to the Trust at a rate set during the budget process. During FY 2024-2025 the City paid $415,535 in post-employment healthcare costs directly to PERS and an additional contribution of $173,000 into PARS during FY 2024-2025 for a total contribution amount of $588,535

C. Net OPEB Liability

The City’s net OPEB liability was measured as of June 30, 2025, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation dated June 30, 2025. Standard actuarial update procedures were used to project/discount from valuation to measurement date. The total OPEB liability was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless other specified:

Salary increases	3.0 %
Investment rate of return	6.3 %
Inflation	2.5 %
Healthcare cost trend rates	
Pre-Medicare	6.3 %
Medicare	10.0 %

D. Actuarial Methods and Assumptions

Demographic actuarial assumptions used in the valuation are based on the CalPERS’ 2021 Experience Study of the California Public Employees Retirement System using data from 1997 to 2019, except for a different basis used to project future mortality improvements. The mortality improvement scale was the MacLeod Watts Scale 2022, reflecting continued updates in available information. There were no changes between the measurement date and the report date that are expected to have a significant effect on the total OPEB liability.

The Trust published an expected return of 6.3%, reflecting updated long-term rates of returned provided by PARS in June 2025. The return rate was determined using a building-block method and best-estimate ranges of expected future real rates of return for each major asset class (expected returns, net of OPEB plan investment expense and inflation). These ranges are combined to produce the long-term expected rate of return by weighting the expected real rates of return by the target asset allocation percentage and by adding expected inflation. To achieve the goal set by the investment policy, plan assets will be managed to earn, on a long-term basis, a rate of return equal to or in excess of the target rate.

NOTE 12 - OTHER POST-EMPLOYMENT BENEFITS (CONTINUED)

E. Discount Rate and Long-Term Expected Rate of Return

GASB Statement No. 75 allows the use of a discount rate that is up to the expected long-term rate of return on the assets in the OPEB trust set aside to pay benefits, if the plan sponsor makes regular contributions to the trust such that the assets are not depleted at any point in the future. If the OPEB plan's actuary determines that contributions are not sufficient to keep the trust funded, a blend of the long-term rate of return and the yield or index rate for 20-year, tax-exempt municipal bonds will be used for the periods when the trust funds are not sufficient to cover benefit payments. Based on this requirement, the discount rate used to measure the total OPEB liability is 6.30%.

F. Changes in the OPEB Liability

The following table shows the changes in the net OPEB liability as follows:

Service Cost	$ 343,775
Interest	645,937
Difference between expected and actual experience	77,417
Change of Assumptions	162,207
Benefit Payments	(519,486)
Net change in total OPEB liability	709,850
Total OPEB liability - beginning	10,681,587
Total OPEB liability - ending (a)	$ 11,391,437
Plan fiduciary net position	
Contributions employer (1)	$ 692,486
Net investment income	689,047
Benefit payments (1)	(519,486)
Net Change in plan fiduciary net position	862,047
Plan fiduciary net position - beginning	6,833,559
Plan fiduciary net position - ending (b)	$ 7,695,606
Net OPEB liability - ending (a) - (b)	$ 3,695,831

(1) Amount includes implicit subsidy associated with benefits paid.

G. Sensitivity of the Net OPEB Liability to Changes in the Discount Rate

The following presents the Net OPEB liability of the City, as well as what the net OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (5.30%) or 1 percentage point higher (7.30%) than the current discount rate:

	1% Decrease	Current	1% Increase
Net OPEB Liability	$ 5,310,338	$ 3,695,831	$ 2,375,030

NOTE 12 - OTHER POST-EMPLOYMENT BENEFITS (CONTINUED)

H. Sensitivity of the Net OPEB Liability to Changes in the Health Care Trend Rates

The following presents the net OPEB liability, as well as what the net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1 percentage point lower (7.50% graded down to 2.90%) than the healthcare trend rate or 1 percentage point higher (9.50% graded down to 4.90%) than the current healthcare cost trend rates assumed to be 8.50% effective January 2026 and graded down to 3.90% for 20 years and 75 thereafter:

	1% Decrease	Cost Rate	1% Increase
Net OPEB Liability	$ 2,254,540	$ 3,695,831	$ 5,492,102

I. Investments

The City's policy regarding the allocation of the plan's invested assets is established and may be amended by the management of the City. The primary objective is to maximize total Plan return, subject to the risk and quality constraints set forth in the investment guidelines. The investment objective the City has selected is the Balance Strategy, which seeks to provide growth of principal and income. The asset allocation ranges for this objective as of June 30, 2025, are listed below:

PARS Balanced HighMark Plus Portfolio

		Expected Rate of Return	
	PARS Balanced	Target Allocation	Target Allocation
US Large Cap Equity	34.20 %	7.00 %	7.20 %
US Small Cap Equity	1.80 %	7.90 %	7.90 %
International Development Equity	13.50 %	6.90 %	6.90 %
Emerging Markets Equity	4.50 %	7.40 %	7.40 %
REITs	3.00 %	7.20 %	7.00 %
Listed Infrastructure	3.00 %	6.80 %	7.40 %
Core Bonds	35.00 %	4.50 %	5.00 %
High Yield	3.00 %	6.00 %	6.10 %
Cash	2.00 %	3.30 %	2.90 %

Market conditions may cause the account's asset allocation to vary from the stated range from time to time. The investment manager (assisting the City) will rebalance the portfolio no less than quarterly and/or when the actual weighting differs substantially from the strategic range, if appropriate and consistent with the objectives.

For the fiscal year ended June 30, 2025, the annual money-weighted rate of return on investments, net of investment expense, was 6.30 percent. The money-weighted rate of return expresses investment performance, net of investment expense adjusted for the changing amounts invested.

J. Recognition of Deferred Outflows and Deferred Inflows of Resources

Gains and losses related to changes in total OPEB liability and fiduciary net position are recognized in OPEB expense systematically over time.

NOTE 12 - OTHER POST-EMPLOYMENT BENEFITS (CONTINUED)

Amounts are first recognized in OPEB expense for the fiscal year the gain or loss occurs. The remaining amounts are categorized as deferred outflows and deferred inflows of resources related to OPEB and are to be recognized in future OPEB expense. Liability changes due to plan experience which differs from what was assumed in the prior measurement period and/or from assumption changes during the period are recognized over the OPEB plan's Expected Average Remaining Service Life (EARSL). EARSL periods used for changes arising in this current measurement period were seven years. Changes in the Fiduciary Net Position due to investment performance different from the assumed earnings rate are always recognized over 6.81 years. Liability changes attributable to benefit changes occurring during the period are recognized immediately.

K. OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB

For the fiscal year ended June 30, 2025, the City recognized OPEB income of $311,326 and reported deferred outflows and inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes of assumptions	$ 618,272	$ 152,638
Differences between expected and actual experience	448,500	2,265,582
Net difference between projected and actual earnings on OPEB plan investments	-	314,461
Total	$ 1,066,772	$ 2,732,681

Amounts reported as deferred outflows of resources related to OPEB will be recognized as expense as follows:

Fiscal Year Ended June 30,	Deferred Outflows/(Inflows) of Resources
2026	$ (314,158)
2027	(498,864)
2028	(593,638)
2029	(322,938)
2030	35,187
Thereafter	28,502
Total	$ (1,665,909)

A. Financial Cooperation Agreements

The City from time to time has provided financial assistance to health care providers for the acquisition of equipment and facilities deemed to be in the public interest. The agreements are secured by the property financed and are payable solely from payments received on the underlying security liens. Upon repayment of the debt, ownership of the property transfers to the private-sector entity served by the loan agreement, neither the Agency, the City of Duarte, nor any political subdivision thereof is obligated in any manner for repayment of the debt. Accordingly, such debt is not reported as liabilities in the accompanying financial statements.

NOTE 14 - COMMITMENTS AND CONTINGENCIES

A. Grant Audits

Under the terms of federal and state grants, periodic audits are required, and certain costs may be questioned as not being appropriate expenditures under the terms of the grants. Such audits could lead to reimbursement to the grantor agencies. City Management believes disallowance, if any, will be immaterial.

NOTE 14 - COMMITMENTS AND CONTINGENCIES (CONTINUED)

B. Memorandum of Understanding with Foothill Transit

On September 21, 2017, the City entered into a memorandum of understanding (MOU) with Foothill Transit (Transit) in which Transit will purchase three electric 35-foot electric buses for operation of the City's transit service. The City reimbursed the cost of two of the buses utilizing Prop A funds. The City will reimburse Transit for the cost of the third bus through monthly payments financed over a period of ten years at an annual interest rate of three percent. On April 1, 2019, the third bus was acquired by Transit for a base cost of $731,908 with interest over the next ten years of $116,175 for a total cost of $848,083. There is a monthly payment of $7,067.

C. Contractual Commitments

On July 1, 2025, the City entered into a contract with the Los Angeles Sheriff's Department to provide city law enforcement services for the 2024-2025 fiscal year for an estimated cost of $5.55 million.

Project	Expenditures to date as of June 30, 2025	Remaining Commitments
Huntington Dr Median Islands Landscape Improvement	$ 2,344,138	$ 164,261
Highland Promenade Project	116,600	1,000,290
Huntington Dr Street Improvements PS&E	26,916	113,504
Duarte City Hall Exterior Refresh	-	847,000

Encumbrances

Encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilitate effective cash planning and control. At year end, the amount of encumbrances expected to be honored upon performance by the vendor in the next year were as follows:

Fund	Encumbrances
General Fund	$ 1,139,784
Community Improvement	1,000,290
Nonmajor Funds	220,570
Total	$ 2,360,644

NOTE 15 - ADJUSTMENTS AND RESTATEMENTS OF BEGINNING BALANCE

During the current year, the City implemented GASB Statement No. 101, Compensated Absences. In addition to the value of unused vacation time owed to employees upon separation of employment, the City now recognizes an estimated amount of sick leave earned as of year-end that will be used by employees as time off in future years as part of the liability for compensated absences. The effects of the change in accounting principle are summarized below in the "Restatement - GASB 101 implementation" column in the table below.

NOTE 15 - ADJUSTMENTS AND RESTATEMENTS OF BEGINNING BALANCE (CONTINUED)

Due to the increased amount of funding being received, the Community Improvement Fund should be reported as a major governmental fund. The Community Improvement Fund was previously reported as a nonmajor governmental fund. In addition, due to the decreased amount of funding received, the SB1/RMRA Special Revenue fund should not be reported as a major governmental fund. The SB1/RMRA Special Revenue fund was previously reported as a major governmental fund. The effect of the change within the financial reporting entity is summarized below in the "Adjustments - changes in major funds" column in the following table:

	Net position/fund balance as of 6/30/2024 as previously reported	Restatement GASB 101 implementation	Adjustments - changes in major funds	Net position/fund balance as of 6/30/2024 as adjusted/ restated
Government-wide				
Governmental activities	$ 91,115,923	$ 489,621	$ -	$ 91,605,544
Total government-wide	$ 91,115,923	$ 489,621	$ -	$ 91,605,544
Governmental funds				
Major funds				
General Fund	$ 36,399,611	$ -	$ -	$ 36,399,611
Community Improvement Fund	-	-	382,723	382,723
Nonmajor funds				
SB1/RMRA Fund	848,163	-	(848,163)	-
Other Governmental Funds	13,317,448	-	465,440	13,782,888
Total governmental funds	$ 50,565,222	$ -	$ -	$ 50,565,222

NOTE 16 - SUBSEQUENT EVENTS

The City evaluated subsequent events for recognition and disclosure through November 20, 2025, the date on which these financial statements were available to be issued. Management concluded that no material subsequent events have occurred since June 30, 2025, that required recognition or disclosure in these financial statements.

Required Supplementary Information

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CITY OF DUARTE
Required Supplementary Information
Budgetary Comparison Schedule
General Fund
For the Fiscal Year Ended June 30, 2025

	Budget Amounts			
	Original	**Final**	**Actual Amounts**	**Variance with Final Budget Positive (Negative)**
REVENUES				
Taxes	$ 16,194,000	$ 15,694,000	$ 16,108,779	$ 414,779
Licenses and permits	777,000	1,377,000	1,593,994	216,994
Intergovernmental	3,438,000	3,438,000	3,355,394	(82,606)
Charges for services	903,400	903,400	1,061,755	158,355
Use of money and property	990,500	1,430,500	1,778,170	347,670
Fines and fees	310,000	310,000	381,646	71,646
Interest income	-	-	14,215	14,215
Miscellaneous	100,000	100,000	261,807	161,807
Total revenues	**22,712,900**	**23,252,900**	**24,555,760**	**1,302,860**
EXPENDITURES				
Current:				
General government	6,962,400	7,111,400	6,499,464	611,936
Safety	7,593,100	7,966,100	7,607,432	358,668
Development	3,414,900	3,551,900	2,932,262	619,638
Recreation and cultural	3,507,800	3,760,600	3,680,662	79,938
Capital outlay	3,766,000	4,243,600	3,522,517	721,083
Debt service:				
Principal retirement	20,300	20,300	347,726	(327,426)
Interest expense and fiscal charges	1,400	1,400	40,016	(38,616)
Total expenditures	**25,265,900**	**26,655,300**	**24,630,079**	**2,025,221**
Excess (deficiency) of revenues over (under) expenditures	**(2,553,000)**	**(3,402,400)**	**(74,319)**	**3,328,081**
OTHER FINANCING SOURCES (USES)				
Transfers in	1,025,500	1,025,500	958,033	(67,467)
Transfers out	(1,023,900)	(1,153,900)	(1,168,214)	(14,314)
Debt issuance proceeds	-	-	345,056	345,056
Proceeds for sale of capital assets	-	-	22,651	22,651
Total other financing sources (uses)	**1,600**	**(128,400)**	**157,526**	**285,926**
Net change in fund balance	**$ (2,551,400)**	**$ (3,530,800)**	**83,207**	**$ 3,614,007**
Fund balance-beginning			36,399,611	
Fund balance-ending			**$ 36,482,818**	

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CITY OF DUARTE
Required Supplementary Information
Schedule of the City's Proportationate Share of the Net Pension Liability
As of June 30, for the Last Ten Fiscal Years

Reporting Date [2] as of June 30,	Proportion of the Net Pension Liability	Proportionate Share of Net Pension Liability	Covered Payroll	Proportionate Share of the Net Pension Liability as a % of Covered Payroll	Plan's Fiduciary Net Position as a % of the Total Pension Liability
2025	0.15145%	$ 18,366,664	$ 4,261,826	431.0%	79.91%
2024	0.14806%	18,471,427	4,162,481	443.8%	77.97%
2023	0.15140%	17,488,020	4,381,600	399.1%	78.19%
2022	0.27327%	9,811,894	4,338,950	226.1%	90.49%
2021	0.27813%	15,108,868	4,272,231	353.7%	77.71%
2020	0.27900%	14,091,516	4,338,950	324.8%	77.73%
2019	0.58309%	13,503,297	4,004,164	337.2%	77.69%
2018	0.29560%	14,098,986	4,047,472	348.3%	73.31%
2017	0.30027%	12,675,786	3,970,085	319.3%	75.87%
2016	0.29101%	10,578,290	3,706,685	285.4%	79.82%

Notes to the Schedule:

Benefit Changes: None

Changes of Assumptions: None

[2] The proportions and proportionate share of the net pension liability are measured as of one year behind the reporting date. Refer to notes to basic financial statements.

CITY OF DUARTE
Required Supplementary Information
Schedules of Pension Contributions
As of June 30, For the Last Ten Fiscal Years

Fiscal Year Ending June 30,	Actuarially Determined Contribution [1]	Actual Employer Contributions [2]	Contribution Deficiency (Excess)	Covered Payroll [3]	Contribution as a % of Covered Payroll
2025	$ 528,162	$ 1,996,283	$ (1,468,121)	$ 4,261,826	46.8%
2024	506,617	506,617	-	3,985,824	12.7%
2023	505,435	505,435	-	4,381,600	11.5%
2022	525,340	525,340	-	4,338,950	12.1%
2021	537,636	537,636	-	4,272,231	12.6%
2020	459,105	459,105	-	4,004,164	11.5%
2019	449,981	449,981	-	4,047,472	11.1%
2018	421,885	421,885	-	3,970,085	10.6%
2017	400,604	400,604	-	3,706,684	10.8%
2016	285,477	285,477	-	2,467,539	11.6%

Notes to the Schedule:

[1] Historical information is required only for measurement periods for which GASB Statement No. 68 is applicable.

[2] Some employers may choose to make additional contributions towards their unfunded liability. Contributions for such plans exceed the actuarially determined contributions.

[3] Covered payroll represented above is based on pensionable earnings provided by the employer. However, GASB Statement No. 68 defines covered payroll as the total payroll of employee's pension plan. Accordingly, if pensionable earnings are different that total earnings for covered-employees, the employer should display in the disclosure footnotes the payroll based on total earnings for the covered group and recalculate the required payroll-related ratios.

The actuarial methods and assumptions used to set the actuarially determined contributions for Fiscal year 2023-2024 were from June 30, 2021 public agency valuations.

Actuarial cost method	Entry age normal cost method
Amortization method	Level percent of payroll
Average remaining period	18 years as of the valuation date
Asset valuation method	30-year direct rate smoothing

Actuarial assumptions

Discount rate	6.90%
Inflation	2.50%
Projected salary increases	Varies by entry age and service
Payroll growth	2.75%
Individual salary growth	A merit scale varying in duration of employment coupled with an assumed annual inflation growth of 2.5% and an annual production growth of 0.25%
Retirement age	The probabilities of retirement are based on the 2015 CalPERS' experience study for the period 1997 to 2011.
Mortality	The probabilities of mortality are based on CalPERS' specific data. The rate incorporates Generational Mortality to capture ongoing mortality improvement using 80% of Scale MP 2020 published by the Society of Actuaries. For more details, please refer to the 2021 experience study that can be found on the CalPERS' website.

CITY OF DUARTE
Required Supplementary Information
Schedule of Changes in the Net OPEB Liability and Related Ratios
As of June 30, For the Last Ten Fiscal Years[2]

	2025	2024
Measurement Date	6/30/2024	6/30/2023
TOTAL OPEB LIABILITY		
Service cost	$ 343,775	$ 333,762
Interest on total pension liability	645,937	617,179
Difference between expected and actual experience	77,417	-
Changes of assumptions	162,207	-
Changed due to plan experience	-	-
Benefit payments, including refunds of employee contributions	(519,486)	(443,810)
Net change in total OPEB liability	**709,850**	**507,131**
Total OPEB liability-beginning	10,681,587	10,174,456
Total OPEB liability-ending (a)	**11,391,437**	**10,681,587**
PLAN FIDUCIARY NET POSITION		
Contributions-employer	692,486	692,810
Net Increase (decrease) in fair value of investments	689,047	357,378
Benefit payments, including refunds of employee contributions	(519,486)	(443,810)
Administrative expense	-	395,384
Net change in fiduciary net position	**862,047**	**1,001,762**
Plan fiduciary net position-beginning	6,833,559	5,831,797
Plan fiduciary net position-ending (b)	**7,695,606**	**6,833,559**
Net OPEB liability/(asset) (a) - (b)	**$ 3,695,831**	**$ 3,848,028**
Plan fiduciary net position as a percentage of the total OPEB liability	**67.56%**	**63.98%**
Covered-employee payroll	$ 4,816,287	$ 4,246,072
Net OPEB liability/(asset) as a percentage of covered-employee payroll	**76.74%**	**90.63%**

Notes to Schedule:

Benefit Changes: None

Changes of Assumptions: None

[1] *Amount includes implicit subsidy associated with benefits paid.*

[2] *Fiscal year 2018 was the first year of GASB Statement No. 75 implementation; therefore only eight years are shown.*

CITY OF DUARTE
Required Supplementary Information
Schedule of Changes in the Net OPEB Liability and Related Ratios (Continued)
As of June 30, For the Last Ten Fiscal Years[2]

2023	2022	2021	2020	2019	2018
6/30/2022	6/30/2021	6/30/2020	6/30/2019	6/30/2018	6/30/2017
$ 459,669	$ 447,366	$ 389,582	$ 327,023	$ 266,160	$ 258,408
790,303	748,420	633,116	575,620	495,518	464,777
-	35,353	1,285,548	(331,435)	65,900	983,161
392,831	583,430	(419,273)	-	2,167,125	-
(4,196,475)	-	-	-	-	-
(459,831)	(462,219)	(431,406)	(365,155)	(359,809)	(662,583)
(3,013,503)	1,352,350	1,457,567	206,053	2,634,894	1,043,763
13,187,959	11,835,609	10,378,042	10,171,989	7,537,095	6,493,332
10,174,456	**13,187,959**	**11,835,609**	**10,378,042**	**10,171,989**	**7,537,095**
1,031,831	868,219	876,406	741,655	651,809	915,033
300,420	(688,055)	996,936	81,965	176,444	189,196
(459,831)	(462,219)	(431,406)	(365,155)	(359,809)	(662,583)
144,868	(29,705)	(24,255)	-	-	(13,347)
1,017,288	**(311,760)**	**1,417,681**	**458,465**	**468,444**	**428,299**
4,814,509	5,126,269	3,708,588	3,250,123	2,781,679	2,353,380
5,831,797	**4,814,509**	**5,126,269**	**3,708,588**	**3,250,123**	**2,781,679**
$ 4,342,659	**$ 8,373,450**	**$ 6,709,340**	**$ 6,669,454**	**$ 6,921,866**	**$ 4,755,416**
57.32%	**36.51%**	**43.31%**	**35.73%**	**31.95%**	**36.91%**
$ 4,422,484	$ 3,613,652	$ 3,579,723	$ 4,325,247	$ 3,926,264	$ 4,211,793
98.20%	**231.72%**	**187.43%**	**154.20%**	**176.30%**	**112.91%**

CITY OF DUARTE
Required Supplementary Information
Schedule of OPEB Contributions
As of June 30, For the Last Ten Fiscal Years[1]

	2025	2024
Actuarially Determined Contribution	$ 692,486	$ 709,176
Contribution in Relation to the Actuarially Determined Contributions	(599,700)	(692,810)
Contribution Deficiency (Excess)	$ 92,786	$ 16,366
Covered-Employee Payroll	$ 4,816,287	$ 4,246,072
Contributions as a percentage of Covered-Employee Payroll	12.5%	16.32%

Notes to Schedule:

[1] Fiscal Year 2018 was the 1st year of implementation therefore only eight years are shown.

CITY OF DUARTE
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF OPEB CONTRIBUTIONS (CONTINUED)
AS OF JUNE 30, 2023, FOR THE LAST TEN FISCAL YEARS

2023	2022	2021	2020	2019	2018
$ 1,022,910	$ 867,895	$ 765,007	$ 803,739	$ 782,535	$ 1,491,134
(1,031,831)	(868,219)	(876,406)	(741,655)	(651,809)	(915,033)
$ (8,921)	$ (324)	$ (111,399)	$ 62,084	$ 130,726	$ 576,101
$ 4,422,484	$ 3,613,652	$ 3,579,723	$ 4,325,247	$ 3,926,264	$ 4,211,793
23.33%	24.03%	24.48%	17.15%	16.60%	21.73%

NOTE 1: BUDGETS AND BUDGETARY ACCOUNTING

The City adopts an annual budget prepared in accordance with accounting principles generally accepted in the United States of America and on the modified accrual basis of accounting for its governmental funds. The City Manager or designee is authorized to transfer budgeted amounts between the accounts of any department. Any revisions that alter the total appropriations of any department or fund must be approved by the City Council. Prior year appropriations lapse unless they are approved for carryover into the following fiscal year. Expenditures may not legally exceed appropriations at the fund level.

Other Supplemental Information

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Combining and Individual Fund Statements and Schedules:

	Special Revenue Funds			
	SB1/RMRA Special Revenue	State Gasoline Tax	Lighting and Landscaping	Community Development Block Grant
ASSETS				
Cash and cash equivalents	$ 799,773	$ 2,487,695	$ 311,146	$ -
Receivables				
Accounts	-	-	-	-
Taxes	113,759	56,130	15,504	-
Due from other governments	-	-	-	360
Land held for resale	-	-	-	-
Total assets	**$ 913,532**	**$ 2,543,825**	**$ 326,650**	**$ 360**
LIABILITIES				
Accounts payable	$ 348,919	$ 144,549	$ 251,488	$ 300
Accrued payroll	-	-	-	-
Retainage payable	17,837	4,218	-	-
Deposits	-	-	-	-
Due to other funds	-	-	-	60
Total liabilities	**366,756**	**148,767**	**251,488**	**360**
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenues	-	-	-	-
Total deferred inflows of resources	**-**	**-**	**-**	**-**
FUND BALANCES (DEFICITS)				
Restricted for:				
Development projects	-	-	75,162	-
Recreation and culture	-	-	-	-
Transportation	546,776	2,395,058	-	-
Unassigned	-	-	-	-
Total fund balances (deficits)	**546,776**	**2,395,058**	**75,162**	**-**
Total liabilities, deferred inflows, and fund balances (deficits)	**$ 913,532**	**$ 2,543,825**	**$ 326,650**	**$ 360**

	Special Revenue Funds			
	Supplemental Law Enforcement	Air Quality Management	Measure M	Quimby Act
ASSETS				
Cash and cash equivalents	$ 14,993	$ 148,642	$ 1,081,022	$ 74,317
Receivables				
Accounts	-	-	-	-
Taxes	-	-	-	-
Due from other governments	-	8,234	-	-
Land held for resale	-	-	-	-
Total assets	**$ 14,993**	**$ 156,876**	**$ 1,081,022**	**$ 74,317**
LIABILITIES				
Accounts payable	$ 14,993	$ -	$ 349,430	$ -
Accrued payroll	-	-	-	-
Retainage payable	-	-	18,250	-
Deposits	-	-	-	-
Due to other funds	-	-	-	-
Total liabilities	**14,993**	**-**	**367,680**	**-**
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenues	-	8,234	-	-
Total deferred inflows of resources	**-**	**8,234**	**-**	**-**
FUND BALANCES (DEFICITS)				
Restricted for:				
Development projects	-	-	-	-
Recreation and culture	-	-	-	74,317
Transportation	-	148,642	713,342	-
Unassigned	-	-	-	-
Total fund balances (deficits)	**-**	**148,642**	**713,342**	**74,317**
Total liabilities, deferred inflows, and fund balances (deficits)	**$ 14,993**	**$ 156,876**	**$ 1,081,022**	**$ 74,317**

	Special Revenue Funds			
	Prop A Transit	**Housing Authority**	**Prop C Transit**	**PEG**
ASSETS				
Cash and cash equivalents	$ 1,302,799	$ 2,173,348	$ 537,511	$ -
Receivables				
Accounts	-	-	-	5,609
Taxes	-	-	-	-
Due from other governments	-	-	-	-
Prepaid expenses	-	-	-	-
Land held for resale	-	-	-	-
Total assets	**$ 1,302,799**	**$ 2,173,348**	**$ 537,511**	**$ 5,609**
LIABILITIES				
Accounts payable	$ 48,119	$ -	$ 37,584	$ -
Accrued payroll	1,626	-	1,329	-
Retainage payable	-	-	-	-
Deposits	-	-	-	-
Due to other funds	-	-	-	5,609
Total liabilities	**49,745**	**-**	**38,913**	**5,609**
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenues	-	-	-	-
Total deferred inflows of resources	**-**	**-**	**-**	**-**
FUND BALANCES (DEFICITS)				
Restricted for:				
Development projects	-	2,173,348	-	-
Recreation and culture	-	-	-	-
Transportation	1,253,054	-	498,598	-
Unassigned	-	-	-	-
Total fund balances (deficits)	**1,253,054**	**2,173,348**	**498,598**	**-**
Total liabilities, deferred inflows, and fund balances (deficits)	**$ 1,302,799**	**$ 2,173,348**	**$ 537,511**	**$ 5,609**

CITY OF DUARTE
Combining Balance Sheet - Nonmajor Governmental Funds (Continued)
June 30, 2025

	Special Revenue Funds			
	Measure R LR Transit	Park Development	Measure W	Bicycle and Pedestrian
ASSETS				
Cash and cash equivalents	$ 827,666	$ -	$ 484,842	$ -
Receivables				
Accounts	-	-	-	-
Taxes	-	-	-	-
Due from other governments	-	175,123	-	-
Prepaid expenses	-	-	-	-
Land held for resale	-	-	-	-
Total assets	**$ 827,666**	**$ 175,123**	**$ 484,842**	**$ -**
LIABILITIES				
Accounts payable	$ 321,360	$ 17,555	$ -	$ -
Accrued payroll	-	-	-	-
Retainage payable	15,094	-	-	-
Deposits	-	-	-	-
Due to other funds	-	245,862	-	-
Total liabilities	**336,454**	**263,417**	**-**	**-**
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenues	-	175,123	-	-
Total deferred inflows of resources	**-**	**175,123**	**-**	**-**
FUND BALANCES (DEFICITS)				
Restricted for:				
Development projects	-	-	484,842	-
Recreation and culture	-	-	-	-
Transportation	491,212	-	-	-
Unassigned	-	(263,417)	-	-
Total fund balances (deficits)	**491,212**	**(263,417)**	**484,842**	**-**
Total liabilities, deferred inflows, and fund balances (deficits)	**$ 827,666**	**$ 175,123**	**$ 484,842**	**$ -**

	Special Revenue Funds	Capital Project Funds	Debt Service Funds	
	Low and Moderate Housing	Inclusionary Housing	Infrastructure Debt Service Fund	Total Nonmajor Funds
ASSETS				
Cash and cash equivalents	$ 3,485,632	$ 580,724	$ -	$ 14,310,110
Receivables				
Accounts	-	-	-	5,609
Taxes	-	-	-	185,393
Due from other governments	-	-	-	183,717
Land held for resale	881,753	-	-	881,753
Total assets	**$ 4,367,385**	**$ 580,724**	**$ -**	**$ 15,566,582**
LIABILITIES				
Accounts payable	$ -	$ -	$ -	$ 1,534,297
Accrued payroll	-	-	-	2,955
Retainage payable	-	-	-	55,399
Deposits	30,000	-	-	30,000
Due to other funds	-	-	-	251,531
Total liabilities	**30,000**	**-**	**-**	**1,874,182**
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenues	-	-	-	183,357
Total deferred inflows of resources	**-**	**-**	**-**	**183,357**
FUND BALANCES (DEFICITS)				
Restricted for:				
Development projects	4,337,385	580,724	-	7,651,461
Recreation and culture	-	-	-	74,317
Transportation	-	-	-	6,046,682
Unassigned	-	-	-	(263,417)
Total fund balances (deficits)	**4,337,385**	**580,724**	**-**	**13,509,043**
Total liabilities, deferred inflows, and fund balances (deficits)	**$ 4,367,385**	**$ 580,724**	**$ -**	**$ 15,566,582**

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CITY OF DUARTE
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Fiscal Year Ended June 30, 2025

	Special Revenue Funds			
	Formerly Major Fund			
	SB1/RMRA Special Revenue	State Gasoline Tax	Lighting and Landscaping	Community Development Block Grant
REVENUES				
Intergovernmental	$ 645,551	$ 661,497	$ -	$ 114,907
Use of money and property	31,771	100,784	-	-
Special assessments	-	-	1,023,923	-
Charges for services	-	-	-	-
Miscellaneous	-	5,125	-	-
Total revenues	**677,322**	**767,406**	**1,023,923**	**114,907**
EXPENDITURES				
Current:				
Safety	-	-	-	-
Development	-	-	1,621,767	6,720
Recreation and cultural	-	-	-	-
Transportation	-	269,149	-	-
Capital outlay	815,591	305,684	-	108,188
Debt Service:				
Principal retirement	-	-	-	-
Interest expense and fiscal charges	-	-	-	-
Total expenditures	**815,591**	**574,833**	**1,621,767**	**114,908**
Excess (deficiency) of revenues over (under) expenditures	**(138,269)**	**192,573**	**(597,844)**	**(1)**
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	910,385	1
Transfers out	(163,118)	(112,884)	(343,200)	-
Total other financing sources (uses)	**(163,118)**	**(112,884)**	**567,185**	**1**
Net change in fund balances	**(301,387)**	**79,689**	**(30,659)**	**-**
Fund balances - beginning	-	2,315,369	105,821	-
Change within financial reporting entity	848,163	-	-	-
Fund balances (deficit) - beginning, as restated	848,163	2,315,369	105,821	-
Fund balances (deficit) - ending	**$ 546,776**	**$ 2,395,058**	**$ 75,162**	**$ -**

CITY OF DUARTE
Combining Statement of Revenues, Expenditures and Changes in Fund Balances (Continued)
Nonmajor Governmental Funds
For the Fiscal Year Ended June 30, 2025

	Special Revenue Funds			
	Supplemental Law Enforcement	**Air Quality Management**	**Measure M**	**Quimby Act**
REVENUES				
Intergovernmental	$ 194,663	$ 30,967	$ 421,505	$ -
Use of money and property	2,518	5,849	46,704	2,934
Special assessments	-	-	-	-
Charges for services	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	**197,181**	**36,816**	**468,209**	**2,934**
EXPENDITURES				
Current:				
Safety	197,181	-	-	-
Development	-	-	-	-
Recreation and cultural	-	-	91,105	-
Transportation	-	-	-	-
Capital outlay	-	6,933	505,328	-
Debt Service:				
Principal retirement	-	27,851	-	-
Interest expense and fiscal charges	-	2,428	-	-
Total expenditures	**197,181**	**37,212**	**596,433**	**-**
Excess (deficiency) of revenues over (under) expenditures	**-**	**(396)**	**(128,224)**	**2,934**
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	(119,286)	-
Total other financing sources (uses)	**-**	**-**	**(119,286)**	**-**
Net change in fund balances	**-**	**(396)**	**(247,510)**	**2,934**
Fund balances - beginning	-	149,038	960,852	71,383
Change within financial reporting entity	-	-	-	-
Fund balances (deficit) - beginning, as restated	-	149,038	960,852	71,383
Fund balances (deficit) - ending	**$ -**	**$ 148,642**	**$ 713,342**	**$ 74,317**

	Special Revenue Funds			
	Prop A Transit	**Housing Authority**	**Prop C Transit**	**PEG**
REVENUES				
Intergovernmental	$ 598,138	$ -	$ 496,140	$ -
Use of money and property	51,467	85,846	21,169	1,458
Special assessments	-	-	-	-
Charges for services	-	-	-	23,769
Miscellaneous	9,227	-	7,550	-
Total revenues	**658,832**	**85,846**	**524,859**	**25,227**
EXPENDITURES				
Current:				
Safety	-	-	-	-
Development	-	19,805	-	-
Recreation and cultural	-	-	-	-
Transportation	363,540	-	291,787	-
Capital outlay	46,645	-	38,164	128,474
Debt Service:				
Principal retirement	-	-	-	-
Interest expense and fiscal charges	-	-	-	-
Total expenditures	**410,185**	**19,805**	**329,951**	**128,474**
Excess (deficiency) of revenues over (under) expenditures	**248,647**	**66,041**	**194,908**	**(103,247)**
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	36,991
Transfers out	(76,000)	-	(61,700)	-
Total other financing sources (uses)	**(76,000)**	**-**	**(61,700)**	**36,991**
Net change in fund balances	**172,647**	**66,041**	**133,208**	**(66,256)**
Fund balances - beginning	1,080,407	2,107,307	365,390	66,256
Change within financial reporting entity	-	-	-	-
Fund balances (deficit) - beginning, as restated	1,080,407	2,107,307	365,390	66,256
Fund balances (deficit) - ending	**$ 1,253,054**	**$ 2,173,348**	**$ 498,598**	**$ -**

CITY OF DUARTE
Combining Statement of Revenues, Expenditures and Changes in Fund Balances (Continued)
Nonmajor Governmental Funds
For the Fiscal Year Ended June 30, 2025

	Special Revenue Funds			
	Measure R LR Transit	**Park Development**	**Measure W**	**Bicycle and Pedestrian**
REVENUES				
Intergovernmental	$ 372,036	$ 65,733	$ 253,385	$ 23,416
Use of money and property	32,402	-	18,143	-
Special assessments	-	-	-	-
Charges for services	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	**404,438**	**65,733**	**271,528**	**23,416**
EXPENDITURES				
Current:				
Safety	-	-	-	-
Development	-	-	219,294	-
Recreation and cultural	-	37,625	-	-
Transportation	-	-	-	-
Capital outlay	409,227	211,395	14,865	23,416
Debt Service:				
Principal retirement	-	-	-	-
Interest expense and fiscal charges	-	-	-	-
Total expenditures	**409,227**	**249,020**	**234,159**	**23,416**
Excess (deficiency) of revenues over (under) expenditures	**(4,789)**	**(183,287)**	**37,369**	**-**
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	(81,845)	-	-	-
Total other financing sources (uses)	**(81,845)**	**-**	**-**	**-**
Net change in fund balances	**(86,634)**	**(183,287)**	**37,369**	**-**
Fund balances - beginning	577,846	(80,130)	447,473	-
Change within financial reporting entity	-	-	-	-
Fund balances (deficit) - beginning, as restated	577,846	(80,130)	447,473	-
Fund balances (deficit) - ending	**$ 491,212**	**$ (263,417)**	**$ 484,842**	**$ -**

CITY OF DUARTE
Combining Statement of Revenues, Expenditures and Changes in Fund Balances (Continued)
Nonmajor Governmental Funds
For the Fiscal Year Ended June 30, 2025

	Special Revenue Funds	Capital Projects Funds		Debt Service Funds
	Low and Moderate Housing	Inclusionary Housing	Formerly Nonmajor Fund Community Improvement	Infrastructure Debt Service Fund
REVENUES				
Intergovernmental	$ -	$ -	$ -	$ -
Use of money and property	137,698	22,923	-	-
Special assessments	-	-	-	-
Charges for services	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	**137,698**	**22,923**	**-**	**-**
EXPENDITURES				
Current:				
Safety	-	-	-	-
Development	10,225	-	-	-
Recreation and cultural	-	-	-	-
Transportation	-	-	-	-
Capital outlay	-	-	-	-
Debt Service:				
Principal retirement	-	-	-	169,762
Interest expense and fiscal charges	-	-	-	51,075
Total expenditures	**10,225**	**-**	**-**	**220,837**
Excess (deficiency) of revenues over (under) expenditures	**127,473**	**22,923**	**-**	**(220,837)**
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	220,837
Transfers out	-	-	-	-
Total other financing sources (uses)	**-**	**-**	**-**	**220,837**
Net change in fund balances	**127,473**	**22,923**	**-**	**-**
Fund balances - beginning	4,209,912	557,801	382,723	-
Change within financial reporting entity	-	-	(382,723)	-
Fund balances (deficit) - beginning, as restated	4,209,912	557,801	-	-
Fund balances (deficit) - ending	**$ 4,337,385**	**$ 580,724**	**$ -**	**$ -**

	Total Nonmajor Funds
REVENUES	
Intergovernmental	$ 3,877,938
Use of money and property	561,666
Special assessments	1,023,923
Charges for services	23,769
Miscellaneous	21,902
Total revenues	**5,509,198**
EXPENDITURES	
Current:	
Safety	197,181
Development	1,877,811
Recreation and cultural	128,730
Transportation	924,476
Capital outlay	2,613,910
Debt Service:	
Principal retirement	197,613
Interest expense and fiscal charges	53,503
Total expenditures	**5,993,224**
Excess (deficiency) of revenues over (under) expenditures	**(484,026)**
OTHER FINANCING SOURCES (USES)	
Transfers in	1,168,214
Transfers out	(958,033)
Total other financing sources (uses)	**210,181**
Net change in fund balances	**(273,845)**
Fund balances - beginning	13,317,448
Change within financial reporting entity	465,440
Fund balances (deficit) - beginning, as restated	13,782,888
Fund balances (deficit) - ending	**$ 13,509,043**

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Budgetary Comparison Schedules - Nonmajor Special Revenue Funds

CITY OF DUARTE
Budgetary Comparison Schedule
SB1/RMRA Special Revenue
For the Fiscal Year Ended June 30, 2025

	Budget Amounts			
	Original	**Final**	**Actual Amounts**	**Variance with Final Budget Positive (Negative)**
REVENUES				
Intergovernmental	$ 583,400	$ 583,400	$ 645,551	$ (62,151)
Use of money and property	29,200	29,200	31,771	(2,571)
Total revenues	**612,600**	**612,600**	**677,322**	**(64,722)**
EXPENDITURES				
Capital outlay	535,000	984,000	815,591	168,409
Total expenditures	**535,000**	**984,000**	**815,591**	**168,409**
Excess (deficiency) of revenues over (under) expenditures	**77,600**	**(371,400)**	**(138,269)**	**233,131**
OTHER FINANCING SOURCES (USES)				
Transfers out	(107,000)	(196,800)	(163,118)	(33,682)
Total other financing sources (uses)	**(107,000)**	**(196,800)**	**(163,118)**	**(33,682)**
Net change in fund balance	**$ (29,400)**	**$ (568,200)**	**(301,387)**	**$ 266,813**
Fund balance-beginning			848,164	
Fund balance-ending			**$ 546,776**	

CITY OF DUARTE
Budgetary Comparison Schedule
State Gasoline Tax
For the Fiscal Year Ended June 30, 2025

	Budget Amounts			
	Original	**Final**	**Actual Amounts**	**Variance with Final Budget Positive (Negative)**
REVENUES				
Intergovernmental	$ 626,700	$ 626,700	$ 661,497	$ 34,797
Use of money and property	97,500	97,500	100,784	3,284
Miscellaneous	-	-	5,125	5,125
Total revenues	**724,200**	**724,200**	**767,406**	**43,206**
EXPENDITURES				
Capital outlay	436,000	544,000	305,684	238,316
Total expenditures	**1,006,000**	**1,122,185**	**574,833**	**547,352**
Excess (deficiency) of revenues over (under) expenditures	**(281,800)**	**(397,985)**	**192,573**	**590,558**
OTHER FINANCING SOURCES (USES)				
Transfers out	(201,200)	(223,700)	(112,884)	(110,816)
Total other financing sources (uses)	**(201,200)**	**(223,700)**	**(112,884)**	**(110,816)**
Net change in fund balance	**$ (483,000)**	**$ (621,685)**	**79,689**	**$ 701,374**
Fund balance-beginning			2,315,367	
Fund balance-ending			**$ 2,395,058**	

CITY OF DUARTE
Budgetary Comparison Schedule
Lighting and Landscaping
For the Fiscal Year Ended June 30, 2025

	Budget Amounts			
	Original	**Final**	**Actual Amounts**	**Variance with Final Budget Positive (Negative)**
REVENUES				
Special assessments	$ 1,013,300	$ 1,013,300	$ 1,023,923	$ 10,623
Total revenues	**1,013,300**	**1,013,300**	**1,023,923**	**10,623**
EXPENDITURES				
Current:				
Development	1,516,800	1,590,500	1,621,767	(31,267)
Total expenditures	**1,516,800**	**1,590,500**	**1,621,767**	**(31,267)**
Excess (deficiency) of revenues over (under) expenditures	**(503,500)**	**(577,200)**	**(597,844)**	**(20,644)**
OTHER FINANCING SOURCES (USES)				
Transfers in	803,000	878,700	910,385	(31,685)
Transfers out	(343,200)	(343,200)	(343,200)	-
Total other financing sources (uses)	**459,800**	**535,500**	**567,185**	**(31,685)**
Net change in fund balance	**$ (43,700)**	**$ (41,700)**	**(30,659)**	**$ 11,041**
Fund balance-beginning			105,819	
Fund balance-ending			**$ 75,162**	

CITY OF DUARTE
Budgetary Comparison Schedule
Community Development Block Grant
For the Fiscal Year Ended June 30, 2025

	Budget Amounts			
	Original	**Final**	**Actual Amounts**	**Variance with Final Budget Positive (Negative)**
REVENUES				
Intergovernmental	$ 141,200	$ 141,200	$ 114,907	$ (26,293)
Total revenues	**141,200**	**141,200**	**114,907**	**(26,293)**
EXPENDITURES				
Current:				
Development	10,000	10,000	6,720	3,280
Capital outlay	131,200	131,200	108,188	23,012
Total expenditures	**141,200**	**141,200**	**114,908**	**26,292**
Excess (deficiency) of revenues over (under) expenditures	**-**	**-**	**(1)**	**(1)**
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	1	(1)
Total other financing sources (uses)	**-**	**-**	**1**	**(1)**
Net change in fund balance	**$ -**	**$ -**	**-**	**$ -**
Fund balance-beginning			-	
Fund balance-ending			**$ -**	

CITY OF DUARTE
Budgetary Comparison Schedule
Supplemental Law Enforcement
For the Fiscal Year Ended June 30, 2025

	Budget Amounts			
	Original	**Final**	**Actual Amounts**	**Variance with Final Budget Positive (Negative)**
REVENUES				
Intergovernmental	$ 165,000	$ 194,700	$ 194,663	$ (37)
Use of money and property	2,300	3,800	2,518	(1,282)
Total revenues	**167,300**	**198,500**	**197,181**	**(1,319)**
EXPENDITURES				
Current:				
Safety	167,300	198,500	197,181	1,319
Total expenditures	**167,300**	**198,500**	**197,181**	**1,319**
Net change in fund balance	**$ -**	**$ -**	**-**	**$ -**
Fund balance-beginning			-	
Fund balance-ending			**$ -**	

CITY OF DUARTE
Budgetary Comparison Schedule
Air Quality Management
For the Fiscal Year Ended June 30, 2025

	Budget Amounts			
	Original	**Final**	**Actual Amounts**	**Variance with Final Budget Positive (Negative)**
REVENUES				
Intergovernmental	$ 28,000	$ 28,000	$ 30,967	$ 2,967
Use of money and property	7,400	7,400	5,849	(1,551)
Total revenues	**35,400**	**35,400**	**36,816**	**1,416**
EXPENDITURES				
Capital outlay	43,500	43,500	6,933	36,567
Debt service:				
Principal retirement	-	-	27,851	(27,851)
Interest expense and fiscal charges	-	-	2,428	(2,428)
Total expenditures	**43,500**	**43,500**	**37,212**	**6,288**
Net change in fund balance	**$ (8,100)**	**$ (8,100)**	**(396)**	**$ 7,704**
Fund balance-beginning			149,038	
Fund balance-ending			**$ 148,642**	

CITY OF DUARTE
Budgetary Comparison Schedule
Measure M
For the Fiscal Year Ended June 30, 2025

	Budget Amounts			
	Original	**Final**	**Actual Amounts**	**Variance with Final Budget Positive (Negative)**
REVENUES				
Intergovernmental	$ 452,100	$ 452,100	$ 421,505	$ (30,595)
Use of money and property	22,400	22,400	46,704	24,304
Total revenues	**474,500**	**474,500**	**468,209**	**(6,291)**
EXPENDITURES				
Current:				
Recreation and cultural	-	60,000	91,105	(31,105)
Capital outlay	615,000	627,000	505,328	121,672
Total expenditures	**615,000**	**687,000**	**596,433**	**90,567**
Excess (deficiency) of revenues over (under) expenditures	**(140,500)**	**(212,500)**	**(128,224)**	**84,276**
OTHER FINANCING SOURCES (USES)				
Transfers out	(123,000)	(132,500)	(119,286)	(13,214)
Total other financing sources (uses)	**(123,000)**	**(132,500)**	**(119,286)**	**(13,214)**
Net change in fund balance	**$ (263,500)**	**$ (345,000)**	**(247,510)**	**$ 97,490**
Fund balance-beginning			960,852	
Fund balance-ending			**$ 713,342**	

CITY OF DUARTE
Budgetary Comparison Schedule
Quimby Act
For the Fiscal Year Ended June 30, 2025

	Budget Amounts			
	Original	**Final**	**Actual Amounts**	**Variance with Final Budget Positive (Negative)**
REVENUES				
Use of money and property	$ 3,100	$ 3,100	$ 2,934	$ (166)
Total revenues	**3,100**	**3,100**	**2,934**	**(166)**
EXPENDITURES				
Capital outlay	75,100	75,100	-	75,100
Total expenditures	**75,100**	**75,100**	**-**	**75,100**
Net change in fund balance	**$ (72,000)**	**$ (72,000)**	**2,934**	**$ 74,934**
Fund balance-beginning			71,383	
Fund balance-ending			**$ 74,317**	

CITY OF DUARTE
Budgetary Comparison Schedule
Prop A Transit
For the Fiscal Year Ended June 30, 2025

	Budget Amounts			
	Original	**Final**	**Actual Amounts**	**Variance with Final Budget Positive (Negative)**
REVENUES				
Intergovernmental	$ 641,200	$ 641,200	$ 598,138	$ (43,062)
Use of money and property	40,300	40,300	51,467	11,167
Miscellaneous	10,000	10,000	9,227	(773)
Total revenues	**691,500**	**691,500**	**658,832**	**(32,668)**
EXPENDITURES				
Current:				
Transportation	325,900	332,700	363,540	(30,840)
Capital outlay	47,000	47,000	46,645	355
Total expenditures	**372,900**	**379,700**	**410,185**	**(30,485)**
Excess (deficiency) of revenues over (under) expenditures	**318,600**	**311,800**	**248,647**	**(63,153)**
OTHER FINANCING SOURCES (USES)				
Transfers out	(74,600)	(76,000)	(76,000)	-
Total other financing sources (uses)	**(74,600)**	**(76,000)**	**(76,000)**	**-**
Net change in fund balance	**$ 244,000**	**$ 235,800**	**172,647**	**$ (63,153)**
Fund balance-beginning			1,080,407	
Fund balance-ending			**$ 1,253,054**	

CITY OF DUARTE
Budgetary Comparison Schedule
Housing Authority
For the Fiscal Year Ended June 30, 2025

	Budget Amounts			
	Original	**Final**	**Actual Amounts**	**Variance with Final Budget Positive (Negative)**
REVENUES				
Use of money and property	$ 82,900	$ 82,900	$ 85,846	$ 2,946
Total revenues	**82,900**	**82,900**	**85,846**	**2,946**
EXPENDITURES				
Current:				
Development	131,600	131,600	19,805	111,795
Total expenditures	**131,600**	**131,600**	**19,805**	**111,795**
Net change in fund balance	**$ (48,700)**	**$ (48,700)**	**66,041**	**$ 114,741**
Fund balance-beginning			2,107,307	
Fund balance-ending			**$ 2,173,348**	

CITY OF DUARTE
Budgetary Comparison Schedule
Prop C Transit
For the Fiscal Year Ended June 30, 2025

	Budget Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES				
Intergovernmental	$ 531,800	$ 531,800	$ 496,140	$ (35,660)
Use of money and property	13,400	13,400	21,169	7,769
Miscellaneous	8,000	8,000	7,550	(450)
Total revenues	**553,200**	**553,200**	**524,859**	**(28,341)**
EXPENDITURES				
Current:				
Transportation	264,300	270,300	291,787	(21,487)
Capital outlay	38,200	38,200	38,164	36
Total expenditures	**302,500**	**308,500**	**329,951**	**(21,451)**
Excess (deficiency) of revenues over (under) expenditures	**250,700**	**244,700**	**194,908**	**(49,792)**
OTHER FINANCING SOURCES (USES)				
Transfers out	(60,500)	(61,700)	(61,700)	-
Total other financing sources (uses)	**(60,500)**	**(61,700)**	**(61,700)**	**-**
Net change in fund balance	**$ 190,200**	**$ 183,000**	**133,208**	**$ (49,792)**
Fund balance-beginning			365,390	
Fund balance-ending			**$ 498,598**	

CITY OF DUARTE
Budgetary Comparison Schedule
PEG
For the Fiscal Year Ended June 30, 2025

	Budget Amounts			
	Original	**Final**	**Actual Amounts**	**Variance with Final Budget Positive (Negative)**
REVENUES				
Charges for services	$ 29,000	$ 7,000	$ 23,769	$ 16,769
Use of money and property	1,100	1,100	1,458	358
Total revenues	**30,100**	**8,100**	**25,227**	**17,127**
EXPENDITURES				
Capital outlay	185,000	129,700	128,474	1,226
Total expenditures	**185,000**	**129,700**	**128,474**	**1,226**
Excess (deficiency) of revenues over (under) expenditures	**(154,900)**	**(121,600)**	**(103,247)**	**18,353**
OTHER FINANCING SOURCES (USES)				
Transfers in	-	54,300	36,991	17,309
Total other financing sources (uses)	**-**	**54,300**	**36,991**	**17,309**
Net change in fund balance	**$ (154,900)**	**$ (67,300)**	**(66,256)**	**$ 1,044**
Fund balance-beginning			66,256	
Fund balance-ending			**$ -**	

CITY OF DUARTE
Budgetary Comparison Schedule
Measure R LR Transit
For the Fiscal Year Ended June 30, 2025

	Budget Amounts			
	Original	**Final**	**Actual Amounts**	**Variance with Final Budget Positive (Negative)**
REVENUES				
Intergovernmental	$ 398,900	$ 398,900	$ 372,036	$ (26,864)
Use of money and property	53,500	53,500	32,402	(21,098)
Total revenues	**452,400**	**452,400**	**404,438**	**(47,962)**
EXPENDITURES				
Capital outlay	580,000	580,000	409,227	170,773
Total expenditures	**580,000**	**580,000**	**409,227**	**170,773**
Excess (deficiency) of revenues over (under) expenditures	**(127,600)**	**(127,600)**	**(4,789)**	**122,811**
OTHER FINANCING SOURCES (USES)				
Transfers out	(116,000)	(116,000)	(81,845)	(34,155)
Total other financing sources (uses)	**(116,000)**	**(116,000)**	**(81,845)**	**(34,155)**
Net change in fund balance	**$ (243,600)**	**$ (243,600)**	**(86,634)**	**$ 156,966**
Fund balance-beginning			577,846	
Fund balance-ending			**$ 491,212**	

CITY OF DUARTE
Budgetary Comparison Schedule
Park Development
For the Fiscal Year Ended June 30, 2025

	Budget Amounts			
	Original	**Final**	**Actual Amounts**	**Variance with Final Budget Positive (Negative)**
REVENUES				
Intergovernmental	$ 514,500	$ 514,500	$ 65,733	$ (448,767)
Total revenues	**514,500**	**514,500**	**65,733**	**(448,767)**
EXPENDITURES				
Current:				
Recreation and cultural	46,000	54,600	37,625	16,975
Capital outlay	468,500	291,500	211,395	80,105
Total expenditures	**514,500**	**346,100**	**249,020**	**97,080**
Net change in fund balance	**$ -**	**$ 168,400**	**(183,287)**	**$ (351,687)**
Fund balance-beginning			(80,130)	
Fund balance-ending			**$ (263,417)**	

CITY OF DUARTE
Budgetary Comparison Schedule
Measure W
For the Fiscal Year Ended June 30, 2025

	Budget Amounts			
	Original	**Final**	**Actual Amounts**	**Variance with Final Budget Positive (Negative)**
REVENUES				
Intergovernmental	$ 250,000	$ 250,000	$ 253,385	$ 3,385
Use of money and property	3,000	3,000	18,143	15,143
Total revenues	**253,000**	**253,000**	**271,528**	**18,528**
EXPENDITURES				
Current:				
Development	181,000	181,000	219,294	(38,294)
Capital outlay	150,000	15,000	14,865	135
Total expenditures	**331,000**	**196,000**	**234,159**	**(38,159)**
Net change in fund balance	**$ (78,000)**	**$ 57,000**	**37,369**	**$ (19,631)**
Fund balance-beginning			447,473	
Fund balance-ending			**$ 484,842**	

CITY OF DUARTE
Budgetary Comparison Schedule
Bicycle and Pedestrian
For the Fiscal Year Ended June 30, 2025

	Budget Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES				
Intergovernmental	$ 23,400	$ 23,400	$ 23,416	$ 16
Total revenues	**23,400**	**23,400**	**23,416**	**16**
EXPENDITURES				
Capital outlay	23,400	23,400	23,416	(16)
Total expenditures	**23,400**	**23,400**	**23,416**	**(16)**
Net change in fund balance	**$ -**	**$ -**	**-**	**$ -**
Fund balance-beginning			-	
Fund balance-ending			**$ -**	

CITY OF DUARTE
Budgetary Comparison Schedule
Low and Moderate Housing
For the Fiscal Year Ended June 30, 2025

	Budget Amounts			
	Original	**Final**	**Actual Amounts**	**Variance with Final Budget Positive (Negative)**
REVENUES				
Use of money and property	$ 168,900	$ 168,900	$ 137,698	$ (31,202)
Total revenues	**168,900**	**168,900**	**137,698**	**(31,202)**
EXPENDITURES				
Current:				
Development	8,600	10,200	10,225	(25)
Total expenditures	**8,600**	**10,200**	**10,225**	**(25)**
Net change in fund balance	**$ 160,300**	**$ 158,700**	**127,473**	**$ (31,227)**
Fund balance-beginning			4,209,912	
Fund balance-ending			**$ 4,337,385**	

Budgetary Comparison Schedules – Capital Project Funds

CITY OF DUARTE
Budgetary Comparison Schedule - Capital Projects Funds
Inclusionary Housing
For the Fiscal Year Ended June 30, 2025

	Budget Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES				
Use of money and property	$ 24,300	$ 24,300	$ 22,923	$ (1,377)
Total revenues	**24,300**	**24,300**	**22,923**	**(1,377)**
Net change in fund balance	**$ 24,300**	**$ 24,300**	**22,923**	**$ (1,377)**
Fund balance-beginning			557,801	
Fund balance-ending			**$ 580,724**	

CITY OF DUARTE
Required Supplementary Information
Budgetary Comparison Schedule - Capital Projects Funds
Community Improvement
For the Fiscal Year Ended June 30, 2025

	Budget Amounts			
	Original	**Final**	**Actual Amounts**	**Variance with Final Budget Positive (Negative)**
REVENUES				
Intergovernmental	$ 1,933,000	$ 1,933,000	$ 510,365	$ (1,422,635)
Use of money and property	4,400	4,400	17,573	13,173
Total revenues	**1,937,400**	**1,937,400**	**527,938**	**(1,409,462)**
EXPENDITURES				
Capital outlay	1,933,000	1,598,000	481,455	1,116,545
Total expenditures	**1,933,000**	**1,598,000**	**481,455**	**1,116,545**
Net change in fund balance	**$ 4,400**	**$ 339,400**	**46,483**	**$ (292,917)**
Fund balance-beginning			382,723	
Fund balance-ending			**$ 429,206**	

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Budgetary Comparison Schedules – Debt Service Funds

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CITY OF DUARTE
Budgetary Comparison Schedule
Infrastructure Debt Service Fund
For the Fiscal Year Ended June 30, 2025

	Budget Amounts			
	Original	**Final**	**Actual Amounts**	**Variance with Final Budget Positive (Negative)**
EXPENDITURES				
Debt service:				
Principal retirement	$ 169,800	$ 169,800	$ 169,762	$ 38
Interest expense and fiscal charges	51,100	51,100	51,075	25
Total expenditures	**220,900**	**220,900**	**220,837**	**63**
OTHER FINANCING SOURCES (USES)				
Transfers in	220,900	220,900	220,837	63
Total other financing sources (uses)	**220,900**	**220,900**	**220,837**	**63**
Net change in fund balance	**$ -**	**$ -**	**-**	**$ -**
Fund balance-beginning			-	
Fund balance-ending			**$ -**	

End of Report

If there are questions, or a need for more information, please contact:

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(626) 357-7931