

STATISTICAL SECTION (UNAUDITED)

The statistical section provides mostly trend data and nonfinancial information useful in assessing the City's financial condition. Because of the special character of the data presented in the statistical section (i.e., data of prior years, nonfinancial data), the section does not fall within the scope of the independent audit.

- Financial Trends – These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.
- Revenue Capacity – These schedules contain information to help the reader assess the City's two most significant local revenue sources, the electric revenue and the property tax.
- Debt Capacity – These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.
- Demographic and Economic Information – These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place.
- Operation Information – These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs.



Schedule 1

CITY OF GLENDALE

Net Position by Component

Last Ten Fiscal Years (in thousands)

(accrual basis of accounting)

	Fiscal Year				
	2023	2022	2021	2020	2019
Governmental activities:					
Net investment in capital assets	\$ 965,218	958,053	966,347	967,835	932,188
Restricted	277,585	280,842	273,738	249,714	175,754
Unrestricted	(143,193) ⁽¹⁾	(220,516) ⁽¹⁾	(288,954) ⁽¹⁾	(275,900) ⁽¹⁾	(166,779) ⁽¹⁾
Total governmental activities net position	<u>1,099,610</u>	<u>1,018,379</u>	<u>951,131</u>	<u>941,649</u>	<u>941,163</u>
Business-type activities:					
Net investment in capital assets	351,895	367,455	378,683	387,699	387,043
Restricted	44,463	41,417	24,031	14,375	5,669
Unrestricted	296,075	304,882	314,559	325,832	320,351
Total business-type activities net position	<u>692,433</u>	<u>713,754</u>	<u>717,273</u>	<u>727,906</u>	<u>713,063</u>
Primary government:					
Net investment in capital assets	1,317,113	1,325,508	1,345,030	1,355,534	1,319,231
Restricted	322,048	322,259	297,769	264,089	181,423
Unrestricted	152,882	84,366	25,605	49,932	153,572
Total primary government net position	<u>\$ 1,792,043</u>	<u>1,732,133</u>	<u>1,668,404</u>	<u>1,669,555</u>	<u>1,654,226</u>

	Fiscal Year				
	2018	2017	2016	2015	2014
Governmental activities					
Net investment in capital assets	\$ 926,357	922,498	888,998	882,741	829,862
Restricted	168,556	124,491	110,281	74,413	73,323
Unrestricted	(195,007) ⁽¹⁾	(162,510) ⁽¹⁾	(153,423) ⁽¹⁾	(315,057) ⁽¹⁾	47,188
Total governmental activities net position	<u>899,906</u>	<u>884,479</u>	<u>845,856</u>	<u>642,097</u>	<u>950,373</u>
Business-type activities:					
Net investment in capital assets	401,010	409,287	422,656	437,125	484,467
Restricted	5,669	5,669	5,669	5,669	5,669
Unrestricted	288,494	263,001	222,463	159,220	210,397
Total business-type activities net position	<u>695,173</u>	<u>677,957</u>	<u>650,788</u>	<u>602,014</u>	<u>700,533</u>
Primary government:					
Net investment in capital assets	1,327,367	1,331,785	1,311,654	1,319,866	1,314,329
Restricted	174,225	130,160	115,950	80,082	78,992
Unrestricted	93,487	100,491	69,040	(155,837)	257,585
Total primary government net position	<u>\$ 1,595,079</u>	<u>1,562,436</u>	<u>1,496,644</u>	<u>1,244,111</u>	<u>1,650,906</u>

Notes:

- (1) From FY2015 to FY2023, the negative unrestricted net position for governmental activities was due to the recognition of net pension liability pursuant to GASB Statement No. 68.

Source: City Finance Department

Not covered by independent auditors' report

Schedule 2

CITY OF GLENDALE

Changes in Net Position

Last Ten Fiscal Years (in thousands)

(accrual basis of accounting)

	Fiscal Year				
	2023	2022	2021	2020	2019
Expenses					
Governmental activities:					
General government	\$ 21,139	16,143	22,663	26,490	24,272
Police	114,706	84,436	106,799	104,378	92,931
Fire	78,279	60,535	74,151	71,342	65,484
Public works	49,416	51,167	40,161	50,772	40,720
Transportation	21,926	22,083	20,582	8,539	15,863
Housing, health and community development	78,508	67,287	69,016	62,815	57,379
Employment programs	6,818	5,983	7,303	8,129	7,550
Public service	5,525	5,159	7,433	6,175	6,190
Parks, recreation and community services	25,094	20,563	22,246	23,037	20,204
Library	14,421	12,105	12,956	13,955	12,650
Interest and fiscal charges	638	581	630	783	1,125
Total governmental activities expenses	<u>416,470</u>	<u>346,042</u>	<u>383,940</u>	<u>376,415</u>	<u>344,368</u>
Business-type activities:					
Electric fund	276,142	227,985	224,764	211,615	202,232
Fiber optic fund	144	100	214	62 (1)	-
Fire communications fund	5,945	5,003	5,102	5,183	4,286
Refuse disposal fund	21,654	20,998	26,781	24,526	21,566
Sewer fund	25,018	23,734	23,914	20,297	21,448
Water fund	50,059	49,279	54,271	52,596	49,750
Total business-type activities expenses	<u>378,962</u>	<u>327,099</u>	<u>335,046</u>	<u>314,279</u>	<u>299,282</u>
Total primary government expenses	<u>\$ 795,432</u>	<u>673,141</u>	<u>718,986</u>	<u>690,694</u>	<u>643,650</u>

(1) Effective FY2020, Fiber Optic fund was established to account for the design and construction of the City-owned fiber-optic network backbone.

Source: City Finance Department

Not covered by independent auditors' report

(Continued)

Schedule 2

CITY OF GLENDALE

Changes in Net Position

Last Ten Fiscal Years (in thousands)

(accrual basis of accounting)

	Fiscal Year				
	2023	2022	2021	2020	2019
Program Revenues					
Governmental activities:					
Charges for services:					
General government	\$ 20,150	20,558	19,652	21,202	21,604
Police	2,279	2,209	1,828	2,130	2,185
Fire	11,398	10,855	9,571	11,032	9,313
Public works	22,594	21,062	15,351	19,851	31,712
Transportation	170	-	-	-	6,874
Housing, health and community development	12,336	11,211	8,237	9,198	1,253
Employment programs	2,318	2,531	2,416	2,435	2,330
Public service	7,675	6,812	6,888	7,117	-
Parks, recreation and community services	7,068	3,870	3,538	4,598	3,346
Library	1,539	468	783	563	118
Operating grants and contributions	142,711	100,480	96,665	79,793	58,580
Capital grants and contributions	20,179	13,223	16,030	21,322	17,458
Total governmental activities program revenues	<u>250,417</u>	<u>193,279</u>	<u>180,959</u>	<u>179,241</u>	<u>154,773</u>
Business-type activities:					
Charges for services:					
Electric fund	271,732	244,145	217,357	212,009	211,748
Fiber optic fund	231	236	231	229	-
Fire communications fund	5,469	4,956	4,899	4,354	4,225
Refuse disposal fund	12,122	15,805	22,833	23,415	22,727
Sewer fund	27,203	28,377	27,402	25,088	24,892
Water fund	50,775	54,671	53,543	47,964	48,726
Operating grants and contributions	1,852	7,662	51	196	200
Capital grants and contributions	3,014	2,401	-	62	8
Total business-type activities program revenues	<u>372,398</u>	<u>358,253</u>	<u>326,316</u>	<u>313,317</u>	<u>312,526</u>
Total primary government program revenues	<u>622,815</u>	<u>551,532</u>	<u>507,275</u>	<u>492,558</u>	<u>467,299</u>
Net (expense) / revenue					
Governmental activities	(166,053)	(152,763)	(202,981)	(197,174)	(189,595)
Business-type activities	(6,564)	31,154	(8,730)	(962)	13,244
Total primary government net expense	<u>\$ (172,617)</u>	<u>(121,609)</u>	<u>(211,711)</u>	<u>(198,136)</u>	<u>(176,351)</u>

Source: City Finance Department

Not covered by independent auditors' report

(Continued)

Schedule 2

CITY OF GLENDALE

Changes in Net Position

Last Ten Fiscal Years (in thousands)

(accrual basis of accounting)

	Fiscal Year				
	2023	2022	2021	2020	2019
General Revenues and Other Changes in Net Position					
Governmental activities:					
Taxes					
Property taxes	\$ 77,054	72,115	71,738	65,169	62,323
Sales taxes	92,458	88,976	74,578	66,054	58,692
Utility users tax	29,891	26,943	26,114	26,455	26,655
Other taxes	21,090	17,997	12,274	14,172	22,563
Investment income	1,445	(12,020) ⁽¹⁾	4,577	4,080	14,626
Other	3,409	5,328	1,391	2,227	14,831
Reinstatement of loans	-	-	-	-	323
Transfers	21,937	20,672	18,653	19,503	20,172
Special items:					
Transfer of bond proceeds from					
Successor Agency	-	-	-	-	10,667
Total governmental activities	<u>247,284</u>	<u>220,011</u>	<u>209,325</u>	<u>197,660</u>	<u>230,852</u>
Business-type activities:					
Investment income	4,005	(17,761) ⁽¹⁾	817	17,008	16,040
Other	3,175	6,760	19,071	15,101	8,778
Transfers	<u>(21,937)</u>	<u>(20,672)</u>	<u>(18,653)</u>	<u>(19,503)</u>	<u>(20,172)</u>
Total business-type activities	<u>(14,757)</u>	<u>(31,673)</u>	<u>1,235</u>	<u>12,606</u>	<u>4,646</u>
Total primary government	<u>232,527</u>	<u>188,338</u>	<u>210,560</u>	<u>210,266</u>	<u>235,498</u>
Change in net position					
Governmental activities	81,231	67,248	6,344	486	41,257
Business-type activities	<u>(21,321)</u>	<u>(519)</u>	<u>(7,495)</u>	<u>11,644</u>	<u>17,890</u>
Total primary government	<u>\$ 59,910</u>	<u>66,729</u>	<u>(1,151)</u>	<u>12,130</u>	<u>59,147</u>

Notes:

(1) In FY2022, the negative investment income was due to the net decrease in the fair value of investments pursuant to GASB Statement No. 31.

Source: City Finance Department

Not covered by independent auditors' report

(Continued)

Schedule 2

CITY OF GLENDALE

Changes in Net Position

Last Ten Fiscal Years (in thousands)

(accrual basis of accounting)

	Fiscal Year				
	2018	2017	2016	2015 (1)	2014
Expenses					
Governmental activities:					
General government	\$ 33,037	29,958	20,335	47,822	64,776
Police	92,679	80,687	72,274	74,596	71,299
Fire	67,285	59,228	51,386	48,796	47,370
Public works	30,072	28,021	31,925	26,558	41,126
Transportation	13,196	14,215	14,367	15,222	-
Housing, health, and community development	44,349	41,831	39,860	42,472	38,536
Employment programs	5,848	6,099	5,265	5,557	5,642
Public service	5,999	6,751	6,230	5,895	5,173
Parks, recreation and community services	19,697	18,710	15,889	13,325	12,372
Library	12,485	9,590	8,222	8,392	7,893
Interest and fiscal charges on bonds	2,139	2,763	2,203	1,398	2,553
Total governmental activities expenses	<u>326,786</u>	<u>297,853</u>	<u>267,956</u>	<u>290,033</u>	<u>296,740</u>
Business-type activities:					
Electric fund	188,573	186,772	172,647	187,864	179,322
Fire communications fund	4,126	3,399	3,149	2,965	2,521
Hazardous disposal fund	-	-	-	1,511	1,170
Parking fund	-	-	-	7,702	6,317
Recreation fund	-	-	-	2,584	2,338
Refuse disposal fund	20,844	19,448	18,518	18,519	16,143
Sewer fund	20,383	16,697	15,327	17,421	14,353
Water fund	48,458	43,400	42,017	45,068	42,927
Total business-type activities expenses	<u>282,384</u>	<u>269,716</u>	<u>251,658</u>	<u>283,634</u>	<u>265,091</u>
Total primary government expenses	<u>\$ 609,170</u>	<u>567,569</u>	<u>519,614</u>	<u>573,667</u>	<u>561,831</u>

Notes:

- (1) Effective FY2015, Recreation, Hazardous Disposal and Parking Funds were reclassified from enterprise funds to special revenue funds.

Source: City Finance Department

Not covered by independent auditors' report

Schedule 2
CITY OF GLENDALE
Changes in Net Position
Last Ten Fiscal Years (in thousands)
(accrual basis of accounting)

	Fiscal Year				
	2018	2017	2016	2015 (1)	2014
Program Revenues					
Governmental activities:					
Charges for services:					
General government	\$ 20,810	16,601	17,554	18,554	17,895
Police	1,487	1,282	1,229	1,087	759
Fire	9,672	8,405	8,242	6,330	2,206
Public works	29,117	23,629	20,732	14,469	19,544
Transportation	7,115	10,632	9,882	6,849	-
Housing, health, and community development	177	118	68	55	57
Employment programs	1,691	1,711	1,509	1,401	1,486
Parks, recreation and community services	3,285	2,984	2,999	11	11
Library	138	83	156	174	171
Operating grants and contributions	55,448	56,317	56,398	55,415	63,195
Capital grants and contributions	9,447	8,776	8,083	6,969	11,134
Total governmental activities program revenues	<u>138,387</u>	<u>130,538</u>	<u>126,852</u>	<u>111,314</u>	<u>116,458</u>
Business-type activities:					
Charges for services:					
Electric fund	218,842	218,686	217,467	215,956	196,263
Fire communications fund	3,984	3,794	3,515	3,253	3,191
Hazardous disposal fund	-	-	-	1,632	1,598
Parking fund	-	-	-	9,303	8,897
Recreation fund	-	-	-	2,773	2,813
Refuse disposal fund	22,417	22,319	21,769	21,989	21,195
Sewer fund	13,806	13,859	14,273	15,790	15,576
Water fund	50,771	48,601	49,972	47,520	43,069
Operating grants and contributions	72	207	54	120	299
Capital grants and contributions	12	61	305	2,306	796
Total business-type activities program revenues	<u>309,904</u>	<u>307,527</u>	<u>307,355</u>	<u>320,642</u>	<u>293,697</u>
Total primary government program revenues	<u>448,291</u>	<u>438,065</u>	<u>434,207</u>	<u>431,956</u>	<u>410,155</u>
Net (expense) / revenue					
Governmental activities	(188,399)	(167,315)	(141,104)	(178,719)	(180,282)
Business-type activities	27,520	37,811	55,697	37,008	28,606
Total primary government net expense	<u>\$ (160,879)</u>	<u>(129,504)</u>	<u>(85,407)</u>	<u>(141,711)</u>	<u>(151,676)</u>

Notes:

(1) Effective FY2015, Recreation, Hazardous Disposal and Parking Funds were reclassified from enterprise funds to special revenue funds.

Source: City Finance Department

Not covered by independent auditors' report

Schedule 2

CITY OF GLENDALE

Changes in Net Position

Last Ten Fiscal Years (in thousands)

(accrual basis of accounting)

	Fiscal Year				
	2018	2017	2016	2015	2014
General Revenues and Other Changes in Net Position					
Governmental activities:					
Taxes					
Property taxes	\$ 58,445	55,217	51,709	50,883	47,623
Sales taxes	62,158	41,096	46,651	36,330	35,408
Utility users tax	27,805	28,605	28,662	27,766	27,018
Other taxes	21,784	20,998	20,378	17,305	15,512
Investment income	1,815	1,262	8,456	1,561	1,776
Other	15,748	22,377	25,988	22,766	30,097
Reinstatement of loans	328	206	28,029	-	-
Transfers	21,312	21,060	19,524	62,859	23,970
Special items:					
Transfer of capital assets from					
Successor Agency	2,744	15,117	6,729	22,087	-
Elimination of OPEB implied subsidy	-	-	82,247	-	-
Extraordinary gain	-	-	26,490	-	-
Total governmental activities	<u>212,139</u>	<u>205,938</u>	<u>344,863</u>	<u>241,557</u>	<u>181,404</u>
Business-type activities:					
Investment income	1,315	1,859	4,899	1,915	2,725
Other	9,693	8,559	7,702	8,593	11,505
Transfers	(21,312)	(21,060)	(19,524)	(62,859)	(23,970)
Total business-type activities	<u>(10,304)</u>	<u>(10,642)</u>	<u>(6,923)</u>	<u>(52,351)</u>	<u>(9,740)</u>
Total primary government	<u>201,835</u>	<u>195,296</u>	<u>337,940</u>	<u>189,206</u>	<u>171,664</u>
Change in net position					
Governmental activities	23,740	38,623	203,759	62,838	1,122
Business-type activities	17,216	27,169	48,774	(15,343)	18,866
Total primary government	<u>\$ 40,956</u>	<u>65,792</u>	<u>252,533</u>	<u>47,495</u>	<u>19,988</u>

Source: City Finance Department

Not covered by independent auditors' report

Schedule 3

CITY OF GLENDALE

Fund Balances of Governmental Funds
Last Ten Fiscal Years (in thousands)
(accrual basis of accounting)

	Fiscal Year				
	2023	2022	2021	2020	2019
General Fund					
Nonspendable:	\$ 699	704	2,071	8,451	293
Restricted for:					
City Charter - Article XI					
Sec. 15 general reserve	-	35,770	35,869	32,584	30,769
Pension stabilization	37,030	34,512	39,805	35,145	29,426
Assigned to:					
City Charter - Article XI					
Sec. 15 general reserve	38,527 (1)				
Economic development	-	1,862	1,740	1,804	2,068
Quality of Life -					
affordable housing,					
infrastructure improvements,					
and other essential services	22,160	17,201	18,422	5,184	5,184
Unassigned:	84,742	55,106	50,066	49,325	57,534
Total general fund	<u>183,158</u>	<u>145,155</u>	<u>147,973</u>	<u>132,493</u>	<u>125,274</u>
All Other Governmental Funds					
Nonspendable:	3,375	3,196	2,857	2,901	2,756
Restricted for:					
Air quality improvement	1,148	997	909	654	635
Cable access	4,010	3,711	3,492	3,460	4,044
Capital projects	73,038	65,168	58,456	50,856	45,773
Electric public benefit AB1890	10,857	8,609	6,927	7,159	5,903
Federal and state grants	13,479	10,819	10,844	8,562	8,547
Impact fee funded projects	32,585	29,713	30,273	29,647	27,668
Landfill post closure	59,504	52,763	48,185	42,584	37,286
Landscaping district	285	266	285	270	239
Low and moderate housing	9,430	12,677	12,840	13,471	23,413
Public safety	4,477	4,251	4,047	3,665	3,600
Public works	4,506	2,488	1,268	-	-
State gas tax mandates	21,521	17,137	14,502	11,373	8,473
Transportation	55,529	45,936	38,519	37,479	37,223
Urban art	9,680	8,743	8,800	8,393	8,130
Youth employment	11	45	28	-	33
Committed to:					
Capital projects	62,569	65,809	41,534	36,922	29,872
Debt service	10,281	11,549	12,877	14,148	15,372
Hazardous materials	3,704	3,554	3,690	3,599	3,294
Parking	8,474	8,946	8,525	12,229	13,077
Public safety	499	968	1,098	768	448
Unassigned:	(15,188)	(9,421)	(6,682)	(8,589)	(6,349)
Total all other governmental funds	<u>\$ 373,774</u>	<u>347,924</u>	<u>303,274</u>	<u>279,551</u>	<u>269,437</u>

Notes:

(1) Effective FY2023, Charter reserve was reclassified from "Restricted" category to "Assigned" category.

Source: City Finance Department

Not covered by independent auditors' report

Schedule 3

CITY OF GLENDALE

Fund Balances of Governmental Funds
 Last Ten Fiscal Years (in thousands)
 (accrual basis of accounting)

	Fiscal Year				
	2018	2017	2016	2015	2014
General Fund					
Nonspendable:	\$ 305	267	196	2,505	2,584
Restricted for:					
City Charter - Article XI					
Sec. 15 general reserve	28,115	27,296	24,870	23,433	22,593
Pension stabilization	27,605	-	-	-	-
Committed to:					
Capital projects	-	-	-	-	7,000
Assigned to:					
Economic development	3,530	4,033	4,526	3,418	-
Capital	97	572	800	800	-
Building maintenance	-	-	-	1,000	-
Emergency medical services	-	-	2,000	-	-
Unassigned:	47,418	60,701	55,954	40,819	36,480
Total general fund	<u>107,070</u>	<u>92,869</u>	<u>88,346</u>	<u>71,975</u>	<u>68,657</u>
All Other Governmental Funds					
Nonspendable:	2,545	2,396	3,197	3,177	2,212
Restricted for:					
Air quality improvement	518	425	370	293	276
Cable access	3,401	2,895	2,434	1,833	1,237
Capital projects	38,884	33,951	29,034	-	-
Electric public benefit AB1890	5,146	3,962	3,609	2,788	1,960
Federal and state grants	6,854	5,929	5,621	5,129	4,745
Impact fee funded projects	24,565	24,132	26,078	14,227	5,562
Landfill post closure	31,850	29,850	27,850	25,850	23,850
Landscaping district	207	172	139	99	63
Low and moderate housing	12,254	11,175	9,642	9,219	9,820
Property held for resale	981	981	-	-	-
Public safety	2,594	2,730	1,820	1,465	1,197
State gas tax mandates	4,405	2,257	3,240	2,868	7,044
Transportation	30,324	25,471	22,297	19,965	17,019
Urban art	6,974	6,372	5,275	4,283	2,437
Youth employment	44	-	52	4	18
Committed to:					
Capital projects	23,917	13,405	11,295	9,374	1,991
Debt service	16,429	17,981	19,287	21,522	23,841
Filming	945	622	373	-	-
Hazardous materials	2,885	2,342	2,057	1,646	-
Parking	9,638	8,738	7,511	6,776	-
Public safety	333	206	13	121	116
Recreation	3,775	3,652	3,548	3,602	-
Unassigned:	(4,690)	(4,582)	(9,345)	(5,960)	(10,327)
Total all other governmental funds	<u>\$ 224,778</u>	<u>195,062</u>	<u>175,397</u>	<u>128,281</u>	<u>93,061</u>

Source: City Finance Department

Not covered by independent auditors' report

Schedule 4

CITY OF GLENDALE

Changes in Fund Balances of Governmental Funds

Last Ten Fiscal Years (in thousands)

(accrual basis of accounting)

	Fiscal Year				
	2023	2022	2021	2020	2019
Revenues:					
Property taxes	\$ 77,054	72,115	71,738	65,169	62,323
Sales tax	92,458	88,976	74,578	66,054	58,692
Utility users tax	29,891	26,943	26,114	26,455	26,655
Other taxes	21,090	17,997	12,274	14,172	22,563
Revenue from other agencies	143,109	100,024	103,840	87,854	79,637
Licenses and permits	16,197	12,645	10,185	10,197	15,029
Fines and forfeitures	7,741	6,462	3,739	4,967	5,562
Charges for services	53,655	53,286	43,102	47,797	43,495
Use of money and property	7,369	(10,893) (2)	8,372	9,869	26,348
Interfund revenue	18,675	18,833	18,102	19,310	19,448
Miscellaneous revenue	2,498	3,855	2,389	2,749	3,374
Total revenues	469,737	390,243	374,433	354,593	363,126
Expenditures:					
Current:					
General government	23,116	22,745	20,772	21,883	19,905
Police	109,875	99,535	92,803	89,243	87,321
Fire	75,837	68,617	64,218	61,930	61,888
Public works	30,798	27,960	26,808	27,134	25,500
Transportation	19,927	19,607	18,486	15,849	14,760
Housing, health and community development	76,011	67,579	65,600	58,235	57,570
Employment programs	6,171	6,125	7,001	6,988	7,449
Public service	5,429	5,129	7,121	5,860	6,177
Parks, recreation and community services	22,345	19,667	17,764	17,836	16,813
Library	13,734	12,402	10,987	10,918	11,071
Capital outlay	34,640	15,983	18,847	51,216	19,682
Debt service:					
Principal - Bonds	2,025	1,930	2,309	2,052	2,197
Interest - Bonds	967	1,063	1,167	1,173	769
Principal - Leases	760	739 (3)	-	-	-
Interest - Leases	12	4 (3)	-	-	-
Principal - Subscription	275 (4)	-	-	-	-
Interest - Subscription	15 (4)	-	-	-	-
Bond issuance costs	-	-	-	-	357 (1)
Total expenditures	421,937	369,085	353,883	370,317	331,459
Excess (deficiency) of revenues over (under) expenditures	47,800	21,158	20,550	(15,724)	31,667
Other financing sources (uses):					
Transfers in	24,689	26,621	25,115	27,758	55,053
Transfers out	(10,662)	(5,947)	(6,462)	(8,255)	(34,881)
Lease issuance	2,026	-	-	-	-
Refunding bonds issued	-	-	-	-	24,925 (1)
Premium on refunding bonds issued	-	-	-	-	5,327 (1)
Payment to refunded bond escrow agent	-	-	-	-	(29,895) (1)
Total other financing sources (uses)	16,053	20,674	18,653	19,503	20,529
Special Item - transfer of bond proceeds from Successor Agency	-	-	-	-	10,667
Net change in fund balances	\$ 63,853	41,832	39,203	3,779	62,863
Debt service as a percentage of noncapital expenditures	1.1%	1.1%	1.0%	1.0%	1.0%

Notes:

- (1) The variable rate demand certificates of participation (COPs) - 2000 Police building project were refunded on June 25, 2019 with Glendale Municipal Financing Authority 2019 lease revenue refunding bonds.
- (2) In FY2022, the negative use of money and property was due to the net decrease in the fair value of investments pursuant to GASB Statement No. 31.
- (3) In FY2022, GASB Statement No. 87 has been implemented, which requires long term leases to be recorded on the financial statements.
- (4) In FY2023, GASB Statement No. 96 has been implemented, which requires subscription-based information technology arrangements (SBITAs) to be recorded on the financial statements.

Source: City Finance Department

Not covered by independent auditors' report

(Continued)

Schedule 4

CITY OF GLENDALE

Changes in Fund Balances of Governmental Funds

Last Ten Fiscal Years (in thousands)

(accrual basis of accounting)

	Fiscal Year				
	2018	2017	2016	2015	2014
Revenues:					
Property taxes	\$ 58,445	55,217	51,709	50,883	47,623
Sales tax	62,158	41,096	46,651	36,330	35,408
Utility users tax	27,805	28,605	28,662	27,766	27,018
Other taxes	21,784	20,998	20,378	17,305	15,512
Revenue from other agencies	70,304	71,590	61,332	69,677	71,755
Licenses and permits	13,740	14,053	23,263	21,592	10,528
Fines and forfeitures	5,300	5,317	4,299	1,413	1,638
Charges for services	39,962	37,012	35,876	21,741	19,393
Use of money and property	10,166	17,244	11,820	5,970	4,996
Interfund revenue	17,410	13,996	14,950	16,577	16,182
Sales of property	-	-	-	-	- (1)
Miscellaneous revenue	4,324	9,235	4,105	6,542	3,577 (1)
Total revenues	331,398	314,363	303,045	275,796	253,630
Expenditures:					
Current:					
General government	28,866	29,286	25,767	27,250	27,187
Community promotion	-	-	-	-	59
Police	82,573	76,908	73,196	71,599	69,623
Fire	60,176	56,598	53,425	47,901	46,848
Public works	23,544	23,351	28,518	20,038	33,310
Transportation	14,271	13,251	13,341	13,780	-
Housing, health and community development	40,979	40,102	39,865	42,464	39,449
Employment programs	5,680	6,254	5,603	5,589	5,808
Public service	5,951	6,720	6,381	5,896	5,325
Parks, recreation and community services	16,643	16,511	14,139	10,451	10,331
Library	11,229	9,660	8,655	8,452	8,143
Capital outlay	16,190	30,208	13,433	16,054	23,930
Debt service:					
Interest - Bonds	583	374	268	242	806
Principal - Bonds	2,108	2,014	2,981	2,973	13,850
Total expenditures	308,793	311,237	285,572	272,689	284,669
Excess (deficiency) of revenues over (under) expenditures	22,605	3,126	17,473	3,107	(31,039)
Other financing sources (uses):					
Transfers in	35,378	32,302	25,165	43,650	28,331
Transfers out	(14,066)	(11,240)	(5,641)	(8,219)	(4,382)
Total other financing sources (uses)	21,312	21,062	19,524	35,431	23,949
Extraordinary gain (loss)	-	-	26,490	-	-
Net change in fund balances	\$ 43,917	24,188	63,487	38,538	(7,090)
Debt service as a percentage of noncapital expenditures	0.9%	0.9%	1.2%	1.3%	5.6%

Notes:

(1) Effective FY2014, "Sales of property" is included under "Miscellaneous revenue".

Source: City Finance Department

Not covered by independent auditors' report

CITY OF GLENDALE

Electric Revenue by Type of Customers

Last Ten Fiscal Years

	Fiscal Year				
	2023	2022	2021	2020	2019
Electric Fund:					
Number of customers:					
Residential	77,188	76,929	76,757	76,700	76,256
Commercial	13,184	13,140	13,108	13,114	13,092
Industrial	185	193	193	195	195
Public street and highway lighting	21	21	21	21	21
Total number of customers	<u>90,578</u>	<u>90,283</u>	<u>90,079</u>	<u>90,030</u>	<u>89,564</u>
Megawatt-hour units sold:					
Residential	402,751 (5)	381,594	400,862 (2)	377,905	371,625
Commercial	307,505	310,816	294,782 (2)	311,633	329,429
Industrial	280,350	283,930	273,434 (2)	296,871	316,244
Public street and highway lighting	9,245	9,185	9,173	9,236	9,207
Total retail megawatt-hour sales	<u>999,851</u>	<u>985,525</u>	<u>978,251</u>	<u>995,645</u>	<u>1,026,505</u>
Sales to other utilities	397,991	419,063	482,809 (2)	466,894	464,482
Total megawatt-hour sales	<u>1,397,842</u>	<u>1,404,588</u>	<u>1,461,060</u>	<u>1,462,539</u>	<u>1,490,987</u>
Revenue from energy sales:					
Residential	\$ 96,597,653 (5)	85,438,798 (4)	84,866,109 (3)	78,324,752	72,591,228 (1)
Commercial	67,516,453	63,926,783 (4)	59,869,663 (3)	62,349,778	63,254,909 (1)
Industrial	55,248,560	52,585,725 (4)	49,740,131 (3)	52,868,718	54,120,104 (1)
Public street and highway lighting	7,743	7,043	6,629	6,277	5,809
Sales to other utilities	<u>40,112,522 (6)</u>	<u>29,862,282 (4)</u>	<u>22,874,574 (3)</u>	<u>18,459,341</u>	<u>21,775,844 (1)</u>
Total energy sales	<u>\$ 259,482,931</u>	<u>231,820,631</u>	<u>217,357,106</u>	<u>212,008,866</u>	<u>211,747,894</u>

Notes:

- (1) In FY2019, reduction in retail energy sales revenues was due to weather, conservation and solar installations. Reduction of retail revenues were partially offset by increase in sales to other utilities due to higher volume.
- (2) In FY2021, reduction in retail energy sales volumes was due to weather, conservation, solar installations and COVID-19 pandemic. It is partially offset by increase in sales to other utilities volumes. The Covid closures drove commercial and industrial usage-sales down and consequently increased the residential category.
- (3) In FY2021, increase in total energy sales was attributable to increased activities in sales to other utilities and increased demand in residential usage as a result of COVID-19 lockdown.
- (4) In FY2022, increase in total energy sales was attributable to increase in volumes and rates. Revenue from sales to other utilities increased from the prior year due to higher market prices.
- (5) In FY2023, increase in total residential energy sales was attributable to increase in volumes and rates.
- (6) In FY2023, revenue from sales to other utilities increased from the prior year due to new natural gas Asset Management Agreement (AMA) and increased AMA activities.

Source: Glendale Water & Power Department

Not covered by independent auditors' report

Schedule 5

CITY OF GLENDALE

Electric Revenue by Type of Customers

Last Ten Fiscal Years

	Fiscal Year				
	2018	2017	2016	2015	2014
Electric Fund:					
Number of customers:					
Residential	75,589 (3)	74,783	74,176	73,678	72,975
Commercial	13,043	12,967	12,938	12,869	12,801
Industrial	196	211	212	214	218
Public street and highway lighting	21	21	21	21	18
Total number of customers	<u>88,849</u>	<u>87,982</u>	<u>87,347</u>	<u>86,782</u>	<u>86,012</u>
Megawatt-hour units sold:					
Residential	369,703 (3)	372,746	383,783	372,426	352,861
Commercial	337,282	334,185	335,019	337,388	327,660
Industrial	331,859	346,427	362,867	361,719	370,321
Public street and highway lighting	9,205	9,247	9,182	8,543	8,530
Total retail megawatt-hour sales	<u>1,048,049</u>	<u>1,062,605</u>	<u>1,090,851</u>	<u>1,080,076</u>	<u>1,059,372</u>
Sales to other utilities	404,785 (2)	521,782	461,124 (1)	512,846	351,348
Wholesale	-	-	- (1)	173,938	331,831
Total megawatt-hour sales	<u>1,452,834</u>	<u>1,584,387</u>	<u>1,551,975</u>	<u>1,766,860</u>	<u>1,742,551</u>
Revenue from energy sales:					
Residential	\$ 74,609,549 (3)	73,139,123	73,924,071	67,754,324	59,905,509
Commercial	66,961,824	64,986,543	64,213,540	61,746,578	55,750,676
Industrial	59,813,317	60,766,034	63,310,702	59,626,227	52,437,492
Public street and highway lighting	6,366	6,401	6,413	3,465	6,145
Sales to other utilities	17,451,139 (2)	19,788,257	16,012,599 (1)	19,041,456	13,032,317
Wholesale	-	-	- (1)	7,783,689	15,130,477
Total energy sales	<u>\$ 218,842,195</u>	<u>218,686,358</u>	<u>217,467,325</u>	<u>215,955,739</u>	<u>196,262,616</u>

Notes:

- (1) Effective FY2016, wholesale and sales to other utilities have been combined into one account.
- (2) Reductions in the purchases and sales of MWHs correlates to the decrease in wholesale revenue and sales to other utility revenue and fluctuations in wholesale sales volume and revenue were due to changing market demand and price volatility.
- (3) In FY2018, there was an increase in customers due to recently completed residential developments. Even though megawatt-hour sales decreased, due to weather, conservation and solar installations, revenue has increased due to a 2% rate increase effective July 1, 2017.

Source: Glendale Water & Power Department

Not covered by independent auditors' report

Schedule 6

CITY OF GLENDALE

Electric Rates (Dollars per Kilowatt Hour)

Last Ten Fiscal Years

		Fiscal Year				
		2023	2022	2021	2020	2019
Customer class:						
Residential	\$	0.2398	0.2239	0.2117	0.2073	0.1953
Commercial		0.2196	0.2057	0.2031	0.2001	0.1920
Industrial		0.1971	0.1852	0.1819	0.1781	0.1711
Lighting		0.0008	0.0008	0.0007	0.0007	0.0006

		Fiscal Year				
		2018	2017	2016	2015	2014
Customer class:						
Residential	\$	0.2018	0.1962	0.1926	0.1819	0.1693
Commercial		0.1985	0.1945	0.1917	0.1830	0.1696
Industrial		0.1802	0.1754	0.1745	0.1648	0.1412
Lighting		0.0007	0.0007	0.0007	0.0004	0.0006

- These are the average rates for the indicated customer classes, including energy cost adjustment charge.
- On August 13, 2013, the City Council approved an 8% system average rate increase effective September 13, 2013. The City Council also approved electric rates to become effective July 1 of each of the 4 successive years in the amounts of 7%, 5%, 2%, and 2%. The rate plan puts the Electric Utility on the path to restored financial health by generating positive annual net income by fiscal year ending June 30, 2016, supporting a bond issue of \$60 million.
- On June 12, 2018, the City of Glendale adopted a five-year rate plan (covering FY2019 through FY2023) with annual base rate revenue adjustments of 0%, 0.5%, 1%, 1%, and 1%.
- In June 2020, the City Council deferred the scheduled July 1, 2020 increase by one year to July 1, 2021, and to defer the subsequent two annual rate increases by one year. In FY2021, since the base rate is deferred, the increase is related to adjustment rates.

Source: Glendale Water & Power Department

Not covered by independent auditors' report

Schedule 7

CITY OF GLENDALE

Principal Electric Payer Groups

Current Year and Nine Years Ago

Electric Payer Groups	Fiscal Year 2023			Fiscal Year 2014		
	Electric Charges	Rank	Percentage of Total City Electric Charges	Electric Charges	Rank	Percentage of Total City Electric Charges
Retail Stores/Malls	\$ 10,310,211	1	4.79%	\$ 6,181,117	4	3.15%
Hospitals/Medical Facilities	8,987,692	2	4.18%	10,405,963	1	5.30%
Entertainment Industry	8,401,507	3	3.90%	10,156,561	2	5.17%
High-Rise Buildings	7,917,895	4	3.68%	3,428,642	8	1.75%
Government Agencies	7,270,222	5	3.38%	7,605,820	3	3.88%
Manufacturing	5,563,489	6	2.59%	3,960,401	6	2.02%
Grocery Stores	2,327,637	7	1.08%	3,672,945	7	1.87%
Schools/Colleges	2,165,806	8	1.01%	4,441,449	5	2.26%
Hotels/Motels	1,355,066	9	0.63%	1,447,527	9	0.74%
Utilities	730,298	10	0.34%	1,284,691	10	0.65%
	<u>\$ 55,029,823</u>		<u>25.58%</u>	<u>\$ 52,585,116</u>		<u>26.79%</u>

Individual customer's information is not public record and cannot be released without customer's permission. Therefore, top ten electric payer group is presented instead of top ten customers.

Source: Glendale Water & Power Department

Not covered by independent auditors' report

Schedule 8

CITY OF GLENDALE

Assessed Value and Actual Value of Taxable Property

Last Ten Fiscal Years (in thousands)

<u>Fiscal Year</u>		<u>Residential Property</u> (1)		<u>Commercial Property</u> (1)		<u>Industrial Property</u> (1)		<u>Other Property</u> (1)
2014	\$	17,201,465	\$	5,110,372	\$	794,497	\$	2,158,685
2015		18,011,191		5,478,688		793,977		2,303,967
2016		19,174,809		5,654,668		819,354		2,382,344
2017		20,120,531		5,931,797		834,016		2,523,204
2018		21,469,246		6,378,762		956,811		2,578,659
2019		22,854,771		6,489,934		984,484		2,521,480
2020		24,415,216		6,845,332		1,023,080		2,611,284
2021		25,636,410		7,118,477		1,083,085		2,591,939
2022		26,582,049		7,283,003		1,145,666		2,565,032
2023		28,149,519		7,553,267		1,314,811		2,682,405

<u>Fiscal Year</u>		<u>Less: Tax-Exempt Property</u> (2)		<u>Total Taxable Assessed Value</u>		<u>Total Direct Tax Rate</u> (3)
2014	\$	761,935	\$	24,503,084	\$	0.13096
2015		803,077		25,784,746		0.13108
2016		807,012		27,224,163		0.13128
2017		687,939		28,721,609		0.13152
2018		915,228		30,468,250		0.13097
2019		1,015,009		31,835,660		0.13238 (4)
2020		935,632		33,959,280		0.13217
2021		894,514		35,535,397		0.13244
2022		966,917		36,608,833		0.13244
2023		1,100,137		38,599,865		0.13260

In 1978, the voters of the State of California passed Proposition 13 which limited taxes to a total maximum rate of 1%, based upon the assessed value of the property being taxed. Each year, the assessed value of property may be increased by an "inflation factor" (limited to a maximum of 2%). With few exceptions, property is only reassessed as a result of new construction activity or at the time it is sold to a new owner. At that point, the property is reassessed based upon the added value of the construction or at the purchase price (fair value) or economic value of the property sold. The assessed valuation data shown above represents the only data currently available with respect to the actual fair value of taxable property and is subject to the limitations described above.

Notes:

- (1) "Assessed" values are reflected.
- (2) Both the Homeowners' Exemption and Exempt Use Code categories are reflected.
- (3) Total Direct Tax Rate is the weighted average of all individual direct rates applied by the government preparing the statistical section information.
- (4) Total Direct Tax Rate for FY2019 revised.

Source: HdL Coren & Cone

Not covered by independent auditors' report

Schedule 9

CITY OF GLENDALE

Direct and Overlapping Property Tax Rates (Rate Per \$100 of Taxable Value)

Last Ten Fiscal Years

<u>Fiscal Year</u>	<u>City's Share of 1% Levy Per Prop 13</u>	<u>Total Direct Tax Rate</u> (1)
2014	0.13573	0.13096
2015	0.13573	0.13108
2016	0.13573	0.13128
2017	0.13573	0.13152
2018	0.13573	0.13097
2019	0.13573	0.13238
2020	0.13573	0.13217
2021	0.13573	0.13244
2022	0.13573	0.13244
2023	0.13573	0.13260

<u>Direct & Overlapping Rates</u>				
<u>Fiscal Year</u>	<u>Basic Levy</u>	<u>Community College</u>	<u>Glendale Unified School District</u>	<u>La Canada Unified School District</u>
2014	1.00000	0.02341	0.03917	0.06722
2015	1.00000	0.02220	0.05974	0.06477
2016	1.00000	0.02123	0.05062	0.06173
2017	1.00000	0.02119	0.05699	0.06105
2018	1.00000	0.03489	0.05285	0.05913
2019	1.00000	0.03245	0.05045	0.05792
2020	1.00000	0.02581	0.04838	0.05516
2021	1.00000	0.03623	0.04385	0.05624
2022	1.00000	0.03576	0.04878	0.05516
2023	1.00000	0.03502	0.04573	0.05343

- In 1978, California voters passed Proposition 13 which set the property tax rate at a 1% fixed amount. This 1% is shared by all taxing agencies for which the subject property resides within. In addition to the 1% fixed amount, property owners are charged taxes as a percentage of assessed property values for the payment of any voter approved bonds.
- Overlapping rates are those of local and county governments that apply to property owners within the City. Not all overlapping rates apply to all city property owners.
- City's Share of 1% Levy is based on the City's share of the general fund tax rate area with the largest net taxable value within the city. ERAF general fund tax shifts may not be included in tax ratio figures.

Notes:

- (1) Total Direct Tax Rate is the weighted average of all individual direct rates applied by the government preparing the statistical section information.

Source: HdL Coren & Cone

Not covered by independent auditors' report

Schedule 9

CITY OF GLENDALE

Direct and Overlapping Property Tax Rates (Rate Per \$100 of Taxable Value)

Last Ten Fiscal Years

Direct & Overlapping Rates			
Fiscal Year	LACC District Debt Service 2008, 2012 Series F		
	LACC District	LAUSD	
2014	0.00000	0.04454	0.14644
2015	N/A	N/A	N/A
2016	N/A	N/A	N/A
2017	N/A	N/A	N/A
2018	N/A	N/A	N/A
2019	N/A	N/A	N/A
2020	N/A	N/A	N/A
2021	N/A	N/A	N/A
2022	N/A	N/A	N/A
2023	N/A	N/A	N/A

Direct & Overlapping Rates			
Fiscal Year	Metropolitan Water District	Pasadena Community College District	Total Direct & Overlapping Tax Rates
2014	0.00350	0.01899	1.34327
2015	0.00350	0.01032	1.16053
2016	0.00350	0.00872	1.14580
2017	0.00350	0.00885	1.15158
2018	0.00350	0.00819	1.15856
2019	0.00350	0.00767	1.15200
2020	0.00350	0.00721	1.14006
2021	0.00350	0.00554	1.14535
2022	0.00350	0.00899	1.15218
2023	0.00350	0.00869	1.14637

- In 1978, California voters passed Proposition 13 which set the property tax rate at a 1% fixed amount. This 1% is shared by all taxing agencies for which the subject property resides within. In addition to the 1% fixed amount, property owners are charged taxes as a percentage of assessed property values for the payment of any voter approved bonds.
- Overlapping rates are those of local and county governments that apply to property owners within the City. Not all overlapping rates apply to all city property owners.
- City's Share of 1% Levy is based on the City's share of the general fund tax rate area with the largest net taxable value within the city. ERAF general fund tax shifts may not be included in tax ratio figures.

Source: HdL Coren & Cone

Not covered by independent auditors' report

Schedule 10

CITY OF GLENDALE

Principal Property Tax Payers

Current Year and Nine Years Ago (in thousands)

Taxpayer	Fiscal Year 2023			Fiscal Year 2014		
	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value
Glendale Mall Associates LLC	\$ 645,464	1	1.67%			
Walt Disney World Company	640,516	2	1.66%	\$ 442,103	1	1.80%
Americana at Brand LLC	267,046	3	0.69%	271,105	3	1.11%
Americana Residential LLC	230,824	4	0.60%	150,032	6	0.61%
Stanley A Sirott Trust	209,419	5	0.54%			
LA Hana OW LLC Lessor	204,512	6	0.53%			
GPI 500 Brand Limited	198,941	7	0.52%	100,915	10	0.41%
DWF V 655 North Central LLC	195,763	8	0.51%			
120 W Wilson Avenue Apartments LP	195,639	9	0.51%			
Onni 700 Brand LP	180,657	10	0.47%			
GGP Homart II				440,773	2	1.80%
PR Glendale Plaza Office California LLC				166,046	4	0.68%
DWA Glendale Properties LLC				157,066	5	0.64%
Wells Reit Glendale California LLC				144,400	7	0.59%
Metropolitan Life Insurance Company				123,233	8	0.50%
Dignity Health Corporation				108,878	9	0.44%
	<u>\$ 2,968,781</u>		<u>7.69%</u>	<u>\$ 2,104,551</u>		<u>8.59%</u>

Source: HdL Coren & Cone

Not covered by independent auditors' report

CITY OF GLENDALE

Property Tax Levies and Collections
Last Ten Fiscal Years (in thousands)

City						
<u>Fiscal Year</u>	<u>Taxes Levied for the Fiscal Year</u>	<u>Collected Within the Fiscal Year of the Levy</u>		<u>Collections in Subsequent Years</u> (4)	<u>Total Collections to Date (1)</u>	
		<u>Amount</u>	<u>Percentage of Levy</u>		<u>Amount</u>	<u>Percentage of Levy</u>
2014	\$ 26,846	\$ 26,823	100%	\$ 197	\$ 27,020	101%
2015	27,703	27,227	98%	160	27,387	99%
2016	29,323	28,789	98%	(44) (2)	28,745	98%
2017	31,075	30,455 (3)	98%	372 (3)	30,827	99%
2018	33,511	32,932	98%	268	33,200	99%
2019	34,905	33,902	97%	315	34,217	98%
2020	36,611	35,324	96%	543	35,867	98%
2021	39,007	37,967	97%	651	38,618 (6)	99%
2022	40,466	39,756	98%	263	40,019	99%
2023	43,032	42,767	99%	-	42,767	99%

Redevelopment Agency/Successor Agency						
<u>Fiscal Year</u>	<u>Taxes Levied for the Fiscal Year</u>	<u>Collected Within the Fiscal Year of the Levy</u>		<u>Collections in Subsequent Years</u> (4)	<u>Total Collections to Date (1)</u>	
		<u>Amount</u>	<u>Percentage of Levy</u>		<u>Amount</u>	<u>Percentage of Levy</u>
2014	\$ -	\$ 20,039 (5)	-	\$ -	\$ 20,039	-
2015	-	10,709 (5)	-	-	10,709	-
2016	-	22,457 (5)	-	-	22,457	-
2017	-	16,407 (5)	-	-	16,407	-
2018	-	28,290 (5)	-	-	28,290	-
2019	-	19,542 (5)	-	-	19,542	-
2020	-	19,474 (5)	-	-	19,474	-
2021	-	14,374 (5)	-	-	14,374	-
2022	-	9,970 (5)	-	-	9,970	-
2023	-	7,971 (5)	-	-	7,971	-

Notes:

- (1) Education Revenue Augmentation Fund (ERAF) III payment to State, ERAF in lieu of Vehicle License Fee, SB211 Proposition Share for Central Project, supplemental property tax, and property tax penalty are excluded from property tax collections when compared to property tax levied in this schedule.
- (2) The negative collection is due to refunds to property owners for overpayment in prior years, which mainly resulted from lower property values.
- (3) Revised since FY2017 Annual Comprehensive Financial Report release, due to updated numbers.
- (4) Delinquent taxes should be reported by levy year rather than by collection year. [GASB-S44: 21c; 2005 GAAFR, page 307].
- (5) Effective February 1, 2012, the Property Tax receipts from the County of LA to pay the former Redevelopment Agency's obligations are recorded in the Glendale Successor Agency Private Purpose Trust Fiduciary Fund.
- (6) Revised since FY2021 Annual Comprehensive Financial Report release, due to updated numbers.

Sources:

- (I) County of Los Angeles Department of Auditor-Controller
- (II) City Finance Department

Not covered by independent auditors' report

CITY OF GLENDALE

Ratios of Outstanding Debt by Type

Last Ten Fiscal Years (in thousands)

Governmental Activities								
Fiscal Year	Certificates of Participation (COPs)	Capital Leases	HUD Section 108 (2011-A)	Loans Payable	GMFA Lease Revenue Bonds	Lease Payable	Subscriptions Payable	Total Government Activities
2014	\$ 41,195	1,426	1,669	-	-	-	-	44,290
2015	38,400	757	1,491	-	-	-	-	40,648
2016	35,605	514	1,305	-	-	-	-	37,424
2017	33,785	262	1,111	-	-	-	-	35,158
2018	31,880	- (2)	908	594	-	-	-	33,382
2019	- (5)	-	696	- (4)	30,252 (5)	-	-	30,948
2020	-	-	474	-	27,937	-	-	28,411
2021	-	-	- (6)	-	25,578	-	-	25,578
2022	-	-	-	-	23,164	1,391 (8)	-	24,555
2023	-	-	-	-	20,655	2,615 (9)	5,235 (10)	28,505

Business-type Activities						
Fiscal Year	2006 Electric Revenue Bond	2008 Electric Revenue Bond	2013 Electric Refunding Bond	2013 Electric Revenue Bond	2016 Electric Refunding Bond	2008 Water Revenue Bond
2014	\$ 30,106	61,342	24,042	64,490	-	49,138
2015	28,726	61,284	23,841	63,766	-	47,829
2016	- (1)	1,880 (1)	23,640	62,565	89,303 (1)	46,479
2017	-	1,880	22,539	61,307	87,085	45,089
2018	-	- (3)	21,403	60,020	85,127	43,655
2019	-	-	20,227	58,688	81,509	42,170
2020	-	-	19,017	57,296	77,775	40,635
2021	-	-	17,761	55,838	73,897	- (7)
2022	-	-	16,465	54,321	69,869	-
2023	-	-	15,119	52,734	65,676	-

Business-type Activities					
Fiscal Year	2020 Water Refunding Bond	2012 Water Revenue Bond	Lease Payable	Subscriptions Payable	Total Business-type Activities
2014	\$ -	35,595	-	-	264,713
2015	-	35,575	-	-	261,021
2016	-	35,554	-	-	259,421
2017	-	35,533	-	-	253,433
2018	-	35,096	-	-	245,301
2019	-	34,639	-	-	237,233
2020	-	34,143	-	-	228,866
2021	38,338 (7)	33,606	-	-	219,440
2022	36,504	33,034	218 (8)	-	210,411
2023	34,625	32,432	164	18 (9)	200,768

Notes:

- (1) In FY2016, the 2006 Electric Revenue Bond and the majority of 2008 Electric Revenue Bond were refunded by 2016 Electric Refunding Bond.
- (2) In FY2018, the 2009 fire equipment lease from Wells Fargo was paid in full.
- (3) In FY2018, the 2008 Electric Revenue Bond was fully redeemed.
- (4) In FY2019, the Parking Access and Revenue Control System (PARCS) loan was paid in full.
- (5) In FY2019, the COPs were refunded on June 25, 2019 with Glendale Municipal Financing Authority 2019 Lease Revenue Refunding Bonds.
- (6) In FY2021, the HUD Section 108 (2011-A) loan was paid in full.
- (7) In FY2021, the 2008 Water Revenue Bond was refunded by 2020 Water Refunding Bond.
- (8) In FY2022, GASB Statement No. 87 has been implemented, which requires long term leases to be recorded on the financial statements.
- (9) In FY2023, the increase in lease payable is due to renewal of new office lease for Verdugo Jobs Center for 3 years.
- (10) In FY2023, GASB Statement No. 96 has been implemented, which requires subscription-based information technology arrangements (SBITAs) to be recorded on the financial statements.

Source: City Finance Department

Not covered by independent auditors' report

(Continued)

Schedule 12

CITY OF GLENDALE

Ratios of Outstanding Debt by Type

Last Ten Fiscal Years (in thousands)

Fiscal Year	Government Activities	Business-type Activities	Total Primary Government	Total Personal Income	Percentage of Personal Income	Population	Per Capita
2014	\$ 44,290	264,713	309,003	5,736,724	5.39%	196	1.577
2015	40,648	261,021	301,669	5,758,750	5.24%	199	1.515
2016	37,424	259,421	296,845	5,726,902	5.18%	202	1.470
2017	35,158	253,433	288,591	5,883,577	4.91%	202	1.430
2018	33,382	245,301	278,683	6,241,717	4.46%	206	1.353
2019	30,948	237,233	268,181	6,584,347	4.07%	206	1.302
2020	28,411	228,866	257,277	6,992,958	3.68%	205	1.255
2021	25,578	219,440	245,018	7,379,810	3.32%	204	1.201
2022	24,555	210,411	234,966	7,792,231	3.02%	193	1.217
2023	28,505	200,768	229,273	8,072,567	2.84%	191	1.200

For Successor Agency debt by types:

Fiscal Year	Fiduciary Activities						Total
	2010 GRA Tax Allocation Bond	2011 GRA Tax Allocation Bond	2013 GRA Tax Allocation Bond	2016 GRA Tax Allocation Bond	Low & Mod Loans Payable	Loans Payable	
2014	\$ 26,563	44,883	49,062	-	-	13,613	134,121
2015	26,312	43,163	43,020	-	-	12,104	124,599
2016	- (1)	40,713	37,376	24,742 (1)	-	40,133	142,964
2017	-	38,119	31,577	24,279	-	27,828	121,803
2018	-	34,964	25,564	23,816	-	23,271	107,615
2019	-	31,549	19,335	23,354	-	13,554	87,792
2020	-	27,924	13,380	22,794	-	10,022	74,120
2021	-	- (2)	6,681	22,346	365	1,460	30,852
2022	-	-	- (3)	21,896	- (4)	- (4)	21,896
2023	-	-	-	14,782	-	-	14,782

Due to the dissolution of the Glendale Redevelopment Agency (GRA) on February 1, 2012, all of the GRA's debt have been moved to Glendale Successor Agency Private Purpose Trust Fiduciary Fund.

Notes:

(1) In FY2016, the 2010 GRA Tax Allocation Bond was refunded by 2016 GRA Tax Allocation Bond.

(2) In FY2021, the 2011 GRA Tax Allocation Bond was defeased.

(3) In FY2022, the 2013 GSA tax allocation refunding bonds was fully paid.

(4) In FY2022, GSA loan to the City was fully paid.

Source: City Finance Department

Not covered by independent auditors' report

Schedule 13

CITY OF GLENDALE

Direct and Overlapping Governmental Activities Debt

As of June 30, 2023 (in thousands)

	Gross Debt Balance	Percentage Applicable to Glendale	Amount Applicable to Glendale
Direct debt:			
Bonds Payable	\$ 20,655	100%	\$ 20,655
Leases Payable	2,615	100%	2,615
Subscriptions Payable	5,235	100%	5,235
Total direct debt			<u>28,506</u>
Overlapping tax and assessment debt:			
Metropolitan Water District	19,215	1.062%	204
Glendale Community College District	351,017	88.889%	312,016
Pasadena Area Community College District	51,995	0.137%	71
Glendale Unified School District	335,746	88.889%	298,441
La Canada Unified School District	98,950	1.617%	1,600
Total overlapping tax and assessment debt			<u>612,332</u>
Overlapping general fund debt:			
Los Angeles County General Fund Obligation	2,601,551	2.038%	53,020
Los Angeles County Superintendent of Schools Certificates of Participation	3,403	2.038%	69
Pasadena Area Community College District General Fund Obligation	28,785	0.137%	39
Glendale Unified School District Certificates of Participation	10,221	88.889%	9,085
Total overlapping general fund debt			<u>62,213</u>
Overlapping Tax Increment Debt (Successor Agency)	14,145	100%	14,145
Total direct debt			28,506
Total overlapping debt			688,690
Total direct and overlapping debt			<u>\$ 717,196</u> ⁽¹⁾

Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the city.

The percentage of overlapping debt applicable is estimated by using taxable assessed values. Applicable percentages were estimated by determining the portion of another governmental unit's taxable assessed value that is within the city's boundaries and dividing it by each unit's total taxable assessed value.

Notes:

- (1) Excludes tax and revenue anticipation notes, enterprise revenue, mortgage revenue and tax allocation bonds and non-bonded capital lease obligation.

Sources:

- (I) City Finance Department
(II) HdL Coren & Cone

Not covered by independent auditors' report

CITY OF GLENDALE

Legal Debt Margin Information

Last Ten Fiscal Years (in thousands)

Legal Debt Margin Calculation for Fiscal Year 2023

Assessed value	\$ 30,994,382 (1)
Debt limit (15% of assessed value)	4,649,157 (2)
Less debt applicable to limit	-
Legal debt margin	\$ <u>4,649,157</u>

	Fiscal Year				
	2023 (1)	2022 (1)	2021 (1)	2020 (1)	2019 (1)
Debt limit	\$ 4,649,157	4,379,026	4,239,103	4,033,596	3,821,387
Total net debt applicable to limit	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Legal debt margin	\$ <u>4,649,157</u>	<u>4,379,026</u>	<u>4,239,103</u>	<u>4,033,596</u>	<u>3,821,387</u>
Total net debt applicable to the limit as a percentage of debt limit	0.00%	0.00%	0.00%	0.00%	0.00%

	Fiscal Year				
	2018 (1)	2017 (1)	2016 (1)	2015 (1)	2014 (1)
Debt limit	\$ 3,636,704	3,442,765	3,251,258	3,085,271	2,945,332
Total net debt applicable to limit	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Legal debt margin	\$ <u>3,636,704</u>	<u>3,442,765</u>	<u>3,251,258</u>	<u>3,085,271</u>	<u>2,945,332</u>
Total net debt applicable to the limit as a percentage of debt limit	0.00%	0.00%	0.00%	0.00%	0.00%

Notes:

- (1) As a result of ABx1 26, the Net Assessed Value calculation does not include the assessed valuations for the former Glendale Redevelopment Agency's project areas (Central District: \$4,316,749; San Fernando Corr. District: \$2,751,892). Accordingly, the debt associated with the Glendale Redevelopment Agency became obligations of the Successor Agency, which is a separate legal entity. As such, this debt will no longer be included in the Legal Debt Margin calculation.
- (2) Under City Charter, the total bonded debt of the city shall at no time exceed a total of 15 percent of the assessed valuation of all property taxable for city purposes.

Sources:

- (I) City Finance Department
(II) HdL Coren & Cone

Not covered by independent auditors' report

Schedule 15
CITY OF GLENDALE
Pledged-Revenue Coverage
Last Ten Fiscal Years (in thousands)

Electric Revenue Bonds						
<u>Fiscal Year</u>	<u>Gross Revenues</u>	<u>Less: Operating Expenses</u>	<u>Net Available Revenue</u>	<u>Debt Service</u>		<u>Coverage</u>
				<u>Principal</u>	<u>Interest</u>	
2014	\$ 203,633	\$ 162,800	\$ 40,833	\$ 1,290	\$ 6,706	5.11
2015	219,861 (2)	154,053 (1)	65,808	1,920	8,498	6.32
2016	223,319	143,915	79,404	2,460	7,960	7.62
2017	222,756	154,554	68,202	3,445	6,508	6.85
2018	223,940	157,718	66,222	5,130	7,446	5.27
2019	227,063	173,729	53,334	4,995	7,210	4.37
2020	235,369	178,946	56,423	5,205	6,866	4.67
2021	231,318	187,904	43,414	5,460	6,611	3.60
2022	233,197	187,183	46,014	5,710	6,458	3.78
2023	277,892	247,656	30,236	5,995	6,172	2.49

Water Revenue Bonds						
<u>Fiscal Year</u>	<u>Gross Revenues</u>	<u>Less: Operating Expenses</u>	<u>Net Available Revenue</u>	<u>Debt Service</u>		<u>Coverage</u>
				<u>Principal</u>	<u>Interest</u>	
2014	\$ 45,666 (3)	\$ 40,611	\$ 5,055	\$ 1,210	\$ 3,658	1.04
2015	51,094 (2)	36,694 (1)	14,400	1,245	3,463	3.06
2016	52,218	34,271	17,947	1,285	3,426	3.81
2017	50,430	34,109	16,321	1,325	3,387	3.46
2018	52,797	39,820	12,977	1,785	3,334	2.54
2019	51,688	40,661	11,027	1,855	3,262	2.15
2020	50,756	42,194	8,562	1,945	3,134	1.69
2021	55,491	43,593	11,898	2,100	2,188	2.77
2022	53,419	38,379	15,040	2,185	2,091	3.52
2023	51,330	40,916	10,414	2,260	2,015	2.44

Notes:

- (1) Effective FY2015, depreciation, gas depletion, transfers, and interest expense are excluded in calculating debt service coverage ratio.
- (2) Effective FY2015, revenues available for debt service include charges for services, miscellaneous revenues, and use of money and property, and exclude customer paid revenues.
- (3) This amount is net of \$3.4 million fireline refund resulted from over charging customers in the prior years.

Source: City Finance Department

Not covered by independent auditors' report

Schedule 15
CITY OF GLENDALE
Pledged-Revenue Coverage
Last Ten Fiscal Years (in thousands)

Fiscal Year	Tax Allocation Bonds recorded in Fiduciary Fund (1)						
	Property	Less:		Net	Debt Service		Coverage
	Tax Increment	Operating Expenses (2)		Available Revenue	Principal	Interest	
2014	\$ 27,678 (3)	\$ 2,998 (4)	\$	24,680	\$ 7,795	\$ 6,477	1.73
2015	31,937 (3)	3,410 (4)		28,527	7,095	7,636	1.94
2016	35,493 (3)	4,557 (4)		30,936	7,985	6,439	2.14
2017	33,814 (3)	4,869 (4)		28,946	7,995	5,778	2.10
2018	38,608 (3)	5,426 (4)		33,182	8,770	5,145	2.38
2019	42,695 (3)	5,712 (4)		36,983	9,245	4,656	2.66
2020	41,672 (3)	5,845 (4)		35,827	9,745	4,093	2.59
2021	51,518 (3)	7,709 (4)		43,809	6,155	1,355	5.83
2022	42,059 (3)	7,859 (4)		34,200	6,455	1,066	4.55
2023	44,857 (3)	7,519 (4)		37,338	6,665	771	5.02

Notes:

- (1) Due to the dissolution of the Glendale Redevelopment Agency (GRA) on February 1, 2012, all of the GRA's debt have been moved to Glendale Successor Agency Private Purpose Fiduciary Fund.
- (2) The amounts in this column exclude depreciation expenses for all ten years.
- (3) This is the gross amount of former Tax Increment that was available to the Successor Agency from the Central Glendale Redevelopment Project.
- (4) Tax sharing and administrative costs for the Central Glendale Redevelopment Project.

Source: City Finance Department

Not covered by independent auditors' report

Schedule 16

CITY OF GLENDALE

Demographic and Economic Statistics

Last Ten Fiscal Years

<u>Fiscal Year</u>	<u>Population</u>	(I)	<u>Per Capita Personal</u>	(I)	<u>Total Personal Income</u>	<u>Median Age</u>	(II)
2014	195,799	\$	29,269	\$	5,730,840,931	41.1	
2015	199,182		28,912		5,758,749,984	40.7	
2016	201,668		28,351		5,717,489,468	41.0	
2017	201,748		29,163		5,883,576,924	41.2	
2018	205,536		30,368		6,241,717,248	41.0	
2019	206,283		31,919		6,584,347,077	41.2	
2020	205,331		34,057		6,992,957,867	41.8	
2021	203,834		36,205		7,379,809,970	41.9	
2022	193,116		40,350		7,792,230,600	41.6	
2023	191,284		42,202		8,072,567,368	41.2	

<u>Fiscal Year</u>	<u>Percent High School Graduate or Higher</u>	(I)	<u>Percent Bachelor's Degree or Higher</u>	(I)	<u>School Enrollment</u>	(II)	<u>Unemployment Rate</u>	(II)
2014	84.6%		38.3%		48,488		6.6%	
2015	84.4%		38.2%		45,723		8.0%	
2016	84.2%		37.9%		46,180		6.5%	
2017	84.4%		37.9%		45,671		5.1%	
2018	85.1%		39.0%		45,720		4.8%	
2019	85.9%		39.6%		44,112		4.4%	
2020	86.6%		39.4%		43,011		4.1%	
2021	87.2%		40.5%		40,137		13.2%	
2022	88.0%		41.6%		38,312		9.0%	
2023	88.5%		43.0%		38,498		4.8%	

Sources:

- (I) Data are based on information provided by HdL Coren & Cone on calendar year basis. For example, fiscal year 2023 data is from calendar year 2022.
- (II) Enrollment data are based on Glendale Unified School District and Glendale Community College District school attendance reports.

Not covered by independent auditors' report

Schedule 17
CITY OF GLENDALE
Principal Employers
Current Year and Nine Years Ago

Employer	2023			2014		
	Employees	Rank	Percentage of Total City Employment (2)	Employees	Rank	Percentage of Total City Employment (2)
Glendale Unified School District	4,000	1	3.92%	1,830	3	1.73%
Glendale Adventist Medical Center	2,600	2	2.55%	2,540	1	2.40%
Countrywide Home Loans	1,815	3	1.78%			
City of Glendale	1,785	4	1.75%	2,041	2	1.93%
Glenair Inc	1,768	5	1.73%	1,180	7	1.12%
Glendale Community College	1,500	6	1.47%	1,403	5	1.33%
Walt Disney Imagineering	1,011	7	0.99%			
Alecto Healthcare Services	900	8	0.88%			
Dream Works Animation	891	9	0.87%	1,478	4	1.40%
USC Verdugo Hills Hospital	750	10	0.74%	700	8	0.66%
Dignity Health - Glendale Memorial Hospital (1)				1,196	6	1.13%
Nestle Company				1,180	7	1.12%
Public Storage Inc				324	9	0.31%

Notes:

- (1) In FY2019, Glendale Memorial Hospital renamed to Dignity Health Glendale Memorial Hospital.
- (2) The percentage of total employment is calculated using a baseline of 102,000 workers employed in Glendale for FY2023, and a baseline of 105,800 workers employed in Glendale for FY2014.

Sources:

- (l) FY2023 data, with the exception of the City of Glendale, is from D&B Hoovers and State Employment Development Department. FY2014 data, with the exception of the City of Glendale, is from MuniServices LLC. City of Glendale data is from the City of Glendale.

Disclaimer:

While every effort has been made to ensure the accuracy of the material included in this publication, the City of Glendale relies on third-party sources when compiling information and therefore, makes no warranty or guarantee as to the content provided and assumes no liability for the use of this information.

Not covered by independent auditors' report

CITY OF GLENDALE

Authorized Salaried Positions by Department
Last Ten Fiscal Years

	Fiscal Year				
	2023	2022	2021	2020	2019
Department:					
Administrative Services - Finance	36.85 (4)	41.85 (2)	37.35	36.35	37.35
City Attorney	20.00	20.00	20.00	20.00	20.00
City Clerk	7.00	7.00	7.00	6.00	6.00
City Treasurer	5.00	5.00	5.00	5.00	5.00
Community Development	126.70 (5)	123.45	121.45	124.45	119.45
Community Services & Parks	107.95 (5)	101.20	101.20	98.20	98.25
Fire					
Sworn	165.00	165.00	166.00	166.00	166.00
Civilians	45.00	45.00	45.00	46.00	45.00
Glendale Water & Power	324.60	324.60	318.60	319.00	321.50
Human Resources	23.00	22.95	22.95	22.95	22.90
Information Technology (3)	36.50 (5)	42.50	41.00	41.00	42.00
Innovation, Performance & Audit	-	- (2)	6.00	6.00	6.00
Library, Arts & Culture	52.00 (5)	47.00	47.00	46.00	47.00
Management Services (1)	27.00 (4)	23.00 (2)	20.00	23.00	23.25
Police					
Sworn	246.50	244.50	244.50	242.50	243.50
Civilians	106.00 (5)	97.00	97.00	96.00	97.50
Public Works					
Sworn	0.50	0.50	0.50	0.50	0.50
Civilians	275.40 (5)	283.45	283.45	285.05	289.80
Total	<u>1,605.00</u>	<u>1,594.00</u>	<u>1,584.00</u>	<u>1,584.00</u>	<u>1,591.00</u>

Notes:

- (1) Position count in Management Services includes the five (5) Councilmembers.
- (2) In FY2022, the Innovation & Performance section moved to the Management Services Department and the Internal Audit section moved to the Administrative Services – Finance department.
- (3) In FY2023, Information Services Department changed to Information Technology Department.
- (4) In FY2023, Internal Audit section moved from Administrative Services – Finance department to Management Services Department.
- (5) In FY2023, the Wireless Fund 6600 (5.00 positions) moved from the Information Technology Department to the Police Department. Additionally, vacant positions from Public Works Department, Information Technology Department, and Community Development Department were redirected to Community Services & Parks Department, Police Department, and Library, Arts & Culture Department.

Source: City's Budget book.

Not covered by independent auditors' report

Schedule 18

CITY OF GLENDALE

Authorized Salaried Positions by Department
Last Ten Fiscal Years

	Fiscal Year				
	2018	2017	2016	2015	2014
Department:					
Administrative Services - Finance (1)	36.35	38.27	37.27	30.27	35.27
City Attorney	18.31	18.31	18.21	17.21	18.26
City Clerk	6.00	6.30	6.30	6.00	7.00
City Treasurer	5.00	5.00	5.00	5.00	5.00
Community Development	118.64	119.09	118.19	90.54	100.10 (3)
Community Services & Parks	100.25	100.33	98.38	97.38	105.37
Fire					
Sworn	166.00	164.00	164.00	163.00	157.00
Civilians	43.00	45.00	44.00	42.00	42.00
Glendale Water & Power	327.50	328.50	326.00	312.00	315.00
Human Resources	23.90	23.90	23.85	18.85	20.85
Information Services	42.00	42.00	42.00	40.00	50.00
Innovation, Performance & Audit	6.00 (5)	-	-	-	-
Library, Arts & Culture	47.00	47.00	47.00	45.00	50.00
Management Services (2)	21.75	22.00	22.00	30.70	31.20
Police					
Sworn	243.50	243.10	243.10	241.10	252.60
Civilians	97.50	96.50	96.50	99.00	99.00
Public Works					
Sworn	0.50	0.90	0.90	0.90	0.90
Civilians	283.80	283.80	282.30	281.05	298.45
Total	<u>1,587.00</u>	<u>1,584.00</u>	<u>1,575.00</u>	<u>1,520.00 (4)</u>	<u>1,588.00</u>

Notes:

(1) Administrative Services Department includes data for Purchasing.

(2) Position count in Management Services includes the five (5) Councilmembers.

(3) Effective FY2014, the position count in Community Development includes one (1) unclassified budgeted position.

(4) The FY2015 position count was adjusted to reflect revised position counts after retirement/separation incentive.

(5) In FY2018, the Innovation, Performance & Audit Department was created.

Source: City's Budget book.

Not covered by independent auditors' report

Schedule 19
CITY OF GLENDALE
Operations Indicators by Function/Program
Last Ten Fiscal Years

Function/Program	Fiscal Year				
	2023	2022	2021	2020	2019
Police:					
Physical arrests	4,826 (14)	3,371	3,289	4,174	4,549
Parking violations	119,486 (15)	105,570 (11)	58,146 (9)	61,813 (4)	70,320
Traffic violations	12,653 (16)	14,941	11,950 (9)	14,979 (4)	17,521
Fire:					
Emergency responses	21,165	21,039	18,213	20,085	19,424
Fires extinguished (5)	543	525	514	577	500
Refuse collection:					
Refuse collected (tons per day)	151 (17)	236	232	231	221
Recyclables collected (tons per day)	22 (18)	2 (12)	27	23	21
Inert waste recycling (tons per year)					
Public Works	4,650 (19)	9,595	9,575	9,930 (6)	1,718
Glendale Water and Power	-	- (13)	2,678 (10)	2,024 (7)	386 (3)
Other public works:					
Street resurfacing (miles) (1)	5.90	3.20	2.30	4.00 (8)	9.74
Street reconstructing (miles) (1)	-	-	-	-	-
Potholes repaired (square feet per year) (2)	14,564	10,320	9,546	13,100	15,739
Wastewater:					
Average daily sewage treatment (millions of gallons)	13	13	13	13	13

Notes:

- (1) The City generally focuses on street resurfacing rather than street reconstructing, due to the time consuming and cost prohibitive nature of reconstructing, since it involves building from the ground up. The City has only resorted to reconstructing on rare occasions over the past decade, which showcases the durable quality of the streets of Glendale. The amount of street resurfacing is also contingent upon various factors, including level of staffing, weather, and other citywide street improvement projects, such as paving, curb, and gutter maintenance.
- (2) The "square feet of potholes repaired" is contingent upon various factors, including level of staffing, weather, and other citywide street improvement projects, such as paving, curb, and gutter maintenance.
- (3) In FY2019, the reduction in inert waste recycling by Glendale Water and Power can be attributed to less severe water main breaks. Even though the City observed more water main breaks this year, the size, scope and magnitude of failures has decreased.
- (4) In FY2020, in response to COVID, there was a decrease in parking and traffic violations. The City Council directed staff to temporarily modify the parking policy in an effort to reduce the financial burden on residents and local businesses. At the same time, the safer at home order resulted in fewer traffic violations.
- (5) In FY2020, the Fire Department has updated its counting methodology of fires extinguished with a newly defined set of fire codes, applicable to prior years as well.
- (6) In FY2020, 17,635 tons of inert debris were collected from Public Works Engineering projects, and 7,705 tons of this debris were diverted and not dumped in a Class 3 landfill.
- (7) In FY2020, Glendale Water and Power picked up large loads of dirt from Doran Street, which significantly increased inert waste recycling.
- (8) In FY2020, less street resurfacing occurred, due to the COVID-19 pandemic, which delayed project advertising, awards and contractors' work.
- (9) In FY2021, there was a decrease in parking and traffic violations as a response to COVID. The City Council directive to staff, to temporarily modify the parking policy in an effort to reduce the financial burden on residents and local businesses, was still in place from the previous year.
- (10) In FY2021, increased size and scope of GWP field activities have resulted in more inert waste.
- (11) In FY2022, increase in parking violations is due to resuming all normal parking violation regulations. Prior years were lower due to relaxed parking regulations due to the COVID 19 pandemic.
- (12) In December 2021, solid waste collection services for commercial establishments and multi-family residential establishments of 5-units greater changed from the City to Franchising. In FY2022, the new service contributed to the reduction in recyclables collected by the City. Also, the recycling market has become less sustainable.
- (13) In FY2022, GWP started sending their recycling materials through the franchise hauler along with other refuse.
- (14) In FY2023, increase in physical arrests was due to increase in criminal activity.
- (15) In FY2023, increase in parking violations due to lifting of all pandemic related suspensions and parking operations resuming to normal.
- (16) In FY2023, decrease in traffic violations was due to staffing shortages.
- (17) In FY2023, decrease in refuse collected was due to Integrated Waste Management ceased to collect material from multi-family or commercial properties.
- (18) In FY2023, increase in recyclables collected due to Integrated Waste Management discontinued collection on Saturdays, thus, the tons of recyclables collected per day increased.
- (19) In FY2023, decrease in Public Works Inert Waste Recycling collected due to fewer CIP projects within the fiscal year.

Sources: Various city departments

Not covered by independent auditors' report

(Continued)

CITY OF GLENDALEOperations Indicators by Function/Program
Last Ten Fiscal Years

Function/Program	Fiscal Year				
	2023	2022	2021	2020	2019
Electric:					
Average daily consumption (MWH)	2,739	2,700	2,680	2,728	2,812
Electricity generated (MWH)	592,309	600,709	692,259	665,666	667,475
Electricity purchased (MWH)	890,247	879,508	862,912	874,367	942,543
Electricity sold - Retail (MWH)	999,852	985,525	978,251	995,644	1,026,505
Electricity sold - Wholesale (MWH)	397,991	419,063	482,809	466,894	464,482
Peak demand (MW)	329	261	335	288	332
Water:					
Average daily consumption (millions of gallons)	19	21	23	21	21
Water mains breaks	14 (13)	6	6	16	20
Water purchased (AF)	12,778	15,084	16,183	14,465	14,184
Water sold (AF)	21,759	23,743	25,340	23,827	23,171
Transit:					
Total route miles (1)	918,041	919,317 (7)	839,248 (7)	760,445	760,585
Passengers	720,786 (14)	517,073 (11)	357,990 (8)	1,040,034 (3)	1,411,254
Parks and recreation:					
Athletic field permits issued	11,797	10,738	8,463	5,673 (4)	8,627
Community center admissions	29,368	31,054 (12)	- (9)	27,237 (5)	52,477 (2)
Library:					
Volumes in collections	442,797	495,555	521,656	522,429	515,101
Total volumes borrowed	725,729	738,908	567,979 (10)	2,997,171 (6)	1,554,077

Notes:

- (1) Route miles vary every year depending on the day of the week holiday service operates.
- (2) In FY2019, the method of counting community center admissions was changed to capture each single visit separately.
- (3) In FY2020, ridership has been on a general decline in the region; however, the steep decline is due to the impacts of the COVID-19 pandemic.
- (4) In FY2020, the amount of athletic field permits issued has decreased due to the COVID-19 pandemic.
- (5) In FY2020, March 13th was the last day visits were recorded, due to the COVID-19 pandemic. All community buildings and programs were closed.
- (6) In FY2020, total volumes borrowed increased dramatically, due to implementation of unlimited auto-renewals.
- (7) In FY2021 and FY2022, the mileage increased due to a service change in November 2020 with the addition of a new route and increased service on some existing routes.
- (8) In FY2021, ridership significantly declined due to the COVID pandemic.
- (9) In FY2021, zero community center admissions due to the COVID-19 pandemic.
- (10) In FY2021, decreased total volumes borrowed due to all Library locations being closed to the public from July 2020 – April 2021.
- (11) In FY2022, the amount of transit passengers has increased from the prior year. However, ridership is still down due to the COVID-19 pandemic.
- (12) In FY2022, community centers reopened after the COVID-19 closures.
- (13) In FY2023, increase in water mains break was due to colder winter causing expansion and contraction of water pipelines.
- (14) In FY2023, the amount of transit passengers has increased from the prior year. Ridership is gradually returning post COVID-19 pandemic.

Sources: Various city departments

Not covered by independent auditors' report

CITY OF GLENDALEOperations Indicators by Function/Program
Last Ten Fiscal Years

Function/Program	Fiscal Year				
	2018	2017	2016	2015	2014
Police:					
Physical arrests	4,749	4,751	5,555	5,515	5,768
Parking violations	72,553 (4)	63,644	63,137	69,376	71,958
Traffic violations	17,508 (5)	20,533 (3)	14,776	15,747	20,076
Fire:					
Emergency responses	19,728	19,420	19,574	18,798	17,825
Fires extinguished	639	293	539	574	620
Refuse collection:					
Refuse collected (tons per day)	222	217	201	195	188
Recyclables collected (tons per day)	22 (6)	27	30	30	30
Inert waste recycling (tons per year)					
Brand Park landfill		-	-	-	- (1)
Public Works	1,814 (7)	2,337	2,663	2,182	2,923
Glendale Water and Power	460	478	443	1,281	1,829
Other public works:					
Street resurfacing (miles)	4.35	7.51	5.28	19.99	8.96
Street reconstructing (miles)	-	-	-	-	-
Potholes repaired (square feet per year)	8,897	10,227	9,923	14,553	10,909
Wastewater:					
Average daily sewage treatment (millions of gallons)	13	13	13 (2)	15	15

Notes:

- (1) Effective FY2014, each department contracted out to private haulers to dispose of citywide inert wastes after the official closing of the Brand Park Landfill.
- (2) Since FY2016, the reduction in average daily sewage treatment from previous years was due to water conservation efforts.
- (3) In FY2017, law enforcement was provided electronic citation books, which made the process of entering citations in the system more efficient.
- (4) In FY2018, City deployed more downtown, special, and scofflaw parking enforcements. In particular, enforcements of night time parking around Glendale Community College have generated more citations.
- (5) In FY2018, low staffing combined with reprioritizations to assist school enforcement and to address more citizen complaints have led to a decrease in citations of traffic violations.
- (6) Since FY2018, foreign markets made the recyclable processing market more strict by only accepting materials that meet strict grade and cleanliness standards. As a result, more of Glendale's recyclables have been thrown away causing a decrease in diversion.
- (7) Since FY2018, the Public Works Department is taking inert waste to the same location that processes bulky item debris. As a result, Public Works' inert material recycling is more difficult to track separately.

Sources: Various city departments

Not covered by independent auditors' report

CITY OF GLENDALE

Operations Indicators by Function/Program
Last Ten Fiscal Years

Function/Program	Fiscal Year				
	2018	2017	2016	2015	2014
Electric:					
Average daily consumption (MWH)	2,871	2,911	2,980	2,959	2,907
Electricity generated (MWH)	826,830	876,062	914,556	918,314	905,560
Electricity purchased (MWH)	739,880	834,432	768,632	1,131,229	999,932
Electricity sold - Retail (MWH)	1,048,049	1,062,605	1,090,851	1,080,077	1,061,028
Electricity sold - Wholesale (MWH)	404,785	521,782	461,124	686,784	683,179
Peak demand (MW)	344	293	332	337	317
Water:					
Average daily consumption (millions of gallons)	21	21	20	23	24
Water mains breaks	11	3	14	12	20
Water purchased (AF)	16,177	14,111	13,992	17,045	20,341
Water sold (AF)	24,074	23,396	22,927	25,175	26,049
Transit:					
Total route miles (1)	761,251	747,108	746,026	741,287	735,827
Passengers	1,504,383 (5)	1,703,360	1,828,547	1,884,454	1,727,931
Parks and recreation:					
Athletic field permits issued	8,331	7,755	6,523	3,485 (2)	682
Community center admissions	3,888 (6)	5,294	5,555	5,643 (3)	3,891
Library:					
Volumes in collections	521,739	520,708	521,247	521,389	571,942
Total volumes borrowed	1,067,667	921,163	1,000,355	1,310,873 (4)	1,069,695

Notes:

- (1) Route miles vary every year depending on the day of the week holiday service operates.
- (2) Since March 2015, Community Services and Parks upgraded the permitting and registration system. Permits issued prior to March 2015 may contain multiple field reservations on one permit. Beginning March 2015, individual permits were issued for each field reservation, which resulted in a significant increase in the number of permits issued between FY2015 and FY2019.
- (3) In FY2015, the increase in community center admissions may be attributed to a system upgrade that required scanning of activity cards for admission. As a result, all patrons were required to obtain new scannable activity cards. The new system allowed for improved tracking of activity card sales and renewals, in addition to increasing controls over community center admissions.
- (4) Estimates were used for unavailable data from May 18, 2015 to June 30, 2015. In FY2015, reshelves, which are books that were removed from the shelf by the patron, and then found elsewhere in the library, were counted in the total volumes borrowed. In prior years, reshelves were not included in the count.
- (5) Since FY2018, decreased ridership is due to increased car ownership and usage of alternative transportation methods.
- (6) In FY2018, the total number of pass members has decreased. Although there was a decrease in the number of pass members, the overall number of visits by all pass members is only slightly less than last year.

Sources: Various city departments

Not covered by independent auditors' report

CITY OF GLENDALE

Capital Asset Statistics by Function/Program

Last Ten Fiscal Years

Function/Program	Fiscal Year				
	2023	2022	2021	2020	2019
Police:					
Stations (1)	3	3	3	3	3
Patrol units	65	65	65	64	64
Helicopters (3)	2	2	2	1	1.5
Motorcycles	28	28	28 (6)	54	54 (4)
Fire:					
Stations	9	9	9	9	9
Refuse collection:					
Collection trucks (2)	40 (9)	47	49	49 (5)	51 (5)
Other public works:					
Streets (miles)	378	378	378	377	365
Traffic signals	243	242	242	239	238
Parks and recreation:					
Open space acres	5,034	5,034	5,034	5,034	5,034
Developed parkland acres	286	286	286	286	286
Parks and other facilities	44	44	44	44	44
Community centers	4	4	4	4	4
Baseball/softball diamonds	17	17 (7)	16	16	16
Soccer/football fields	3	3	3	3	3
Golf course	1	1	1	1	1
Community pool	1	1	1	1	1
Nature Centers	1	1 (8)	-	-	-

Notes:

- (1) There is one main facility located at 131 N. Isabel and one substation located in the Glendale Galleria. In FY2015, the Montrose Substation was added.
- (2) This number does not include the small bin trucks or light duty vehicles.
- (3) In FY2020, the helicopter purchased in 1998 was retired from operation and used only for parts, leaving two helicopters shared between City of Burbank and City of Glendale for the operation of the Joint Law Enforcement Air Support Unit. In August 2017, the oldest helicopter not in service was sold. Effective FY2015, four helicopters were shared between the two cities. From FY2007-2014, three helicopters were shared between the two cities.
- (4) The increase is due to 21 new purchases and 8 motorcycles on reserve that were not reported in prior years.
- (5) In FY2019, the City acquired new collection trucks, this count has been revised since last year to reflect an accurate count of collection trucks. In FY2020, the City disposed of several old collection trucks.
- (6) In FY2021, the Honda ST1300's reached the end of their useful lives and were sold at auction.
- (7) In January 2022, CSP completed development of a new athletic field in Glendale; the Brand Park T-Ball Field.
- (8) In March 2022, CSP celebrated the grand opening of the Stone Barn Nature Center at Deukmejian Wilderness Park.
- (9) In FY2023, seven refuse trucks were decommissioned due to Integrated Waste Management franchising and no longer collecting material from multi-family or commercial properties.

Sources: Various city departments

Not covered by independent auditors' report

Schedule 20
CITY OF GLENDALE
 Capital Asset Statistics by Function/Program
 Last Ten Fiscal Years

Function/Program	Fiscal Year				
	2023	2022	2021	2020	2019
Library:					
Branches	8	8	8	8	8
Electric:					
Number of electric meters	90,578	90,283	90,079	90,030	89,564
Number of streetlights	11,470	11,459	11,388	11,349	11,323
Grayson power plant capacity (MW)	260	260	260	260	260
Water:					
Number of water meters	34,567	34,500	34,379	34,350	34,205
Water mains (miles)	394	393	393	393	404
Fire hydrants	3,271	3,270	3,247	3,242	3,226
Storage capacity (millions of gallons)	184	184	184	184	184
Wastewater:					
Storm catch basin (1)	4,364	4,364	4,364	4,364 (4)	3,827
Sanitary sewers (miles)	361	361	361	361	361 (3)
LAGWRP ⁽²⁾ Treatment capacity (millions of gallons)	20	20	20	20	20
Transit:					
Buses	41	41	41 (5)	34	34

Notes:

- (1) This number includes the Los Angeles County and Caltrans storm drains within the City boundaries.
- (2) Los Angeles-Glendale Water Reclamation Plant (LAGWRP).
- (3) In FY2019, an additional mile of sewer was added due to the Chevy Chase Sewer Diversion Project.
- (4) In FY2020, the increase is due to an updated stormwater dataset. The dataset was created by merging the City's 20 year-old dataset with LA County's dataset, followed by a review of over 350 set of storm drain plans.
- (5) In FY2021, the increase is due to additional buses purchased for the November 2020 service change to operate on the new route and to operate increased service on some existing routes.

Sources: Various city departments

Not covered by independent auditors' report

Schedule 20
CITY OF GLENDALE
 Capital Asset Statistics by Function/Program
 Last Ten Fiscal Years

Function/Program	Fiscal Year				
	2018	2017	2016	2015	2014
Police:					
Stations (1)	3	3	3	3	2
Patrol units	64	64	64	63	61
Helicopters (2)	1.5	2	2	2	1.5
Motorcycles	25	25	25	25	24
Fire:					
Stations	9	9	9	9	9
Refuse collection:					
Collection trucks (3)	47	47	47	48	49
Other public works:					
Streets (miles)	365	365	365	365	365
Traffic signals	235	235	234	234	234
Parks and recreation:					
Open space acres	5,034	5,034	5,034	5,034	5,034
Developed parkland acres	286	286 (6)	286	286	286 (5)
Parks and other facilities (4)	44	44 (6)	43	43	43 (5)
Community centers (4)	4	4	4	4	4
Baseball/softball diamonds	16	16	16	16	16
Soccer/football fields	3	3	3	3	3
Golf course	1	1	1	1	1
Community pool	1	1	1	1	1

Notes:

- (1) There is one main facility located at 131 N. Isabel and one substation located in the Glendale Galleria. In FY2015, the Montrose Substation was added.
- (2) Effective FY2015, four helicopters were shared by City of Glendale and City of Burbank for the operation of the Joint Law Enforcement Air Support Unit. From FY2007-2014, three helicopters were shared between the two cities.
- (3) This number does not include the small bin trucks or light duty vehicles.
- (4) Community buildings are not separately accounted for as community centers. Instead, they are included in the parks and facilities count as part of the park in which they reside.
- (5) In FY2014, the Maryland Avenue Park project was completed, which increased the park count to 43, and park acreage by 0.48 acres (286.04 in total acres).
- (6) In FY2017, the Central Park project was completed, which increased the park count to 44. However, its acreage is combined with Adult Recreational Center, so the total acreage for Parks and Facilities remained the same.

Sources: Various city departments

Not covered by independent auditors' report

CITY OF GLENDALE

Capital Asset Statistics by Function/Program
Last Ten Fiscal Years

Function/Program	Fiscal Year				
	2018	2017	2016	2015	2014
Library:					
Branches	8	8	8	8	8
Electric:					
Number of electric meters	88,849	87,982	87,347	86,782	86,012
Number of streetlights	11,317	11,258	11,225	11,207	11,192
Grayson power plant capacity (MW)	260	260	260	260	260
Water:					
Number of water meters	34,181	34,135	34,086	33,976	33,900
Water mains (miles)	395	384	398	398	397
Fire hydrants	3,215	3,201	3,177	3,164	3,149
Storage capacity (millions of gallons)	184	184	184	184	184
Wastewater:					
Storm catch basin (1)	3,827	3,686	3,686	3,686	3,686
Sanitary sewers (miles)	360	360	360	360	360
LAGWRP ⁽²⁾ Treatment capacity (millions of gallons)	20	20	20	20	20
Transit:					
Buses	34	34	34	34	34

Notes:

(1) This number includes the Los Angeles County and Caltrans storm drains within the City boundaries.

(2) Los Angeles-Glendale Water Reclamation Plant (LAGWRP).

Sources: Various city departments

Not covered by independent auditors' report