



ANTHONY C. MARRONE
FIRE CHIEF
FORESTER & FIRE WARDEN

*"Proud Protectors of Life,
the Environment, and Property"*

COUNTY OF LOS ANGELES FIRE DEPARTMENT

1320 NORTH EASTERN AVENUE
LOS ANGELES, CALIFORNIA 90063-3294
(323) 881-2401
www.fire.lacounty.gov



BOARD OF SUPERVISORS

KATHRYN BARGER, CHAIR
FIFTH DISTRICT
HILDA L. SOLIS
FIRST DISTRICT
LINDSEY P. HORVATH
THIRD DISTRICT
HOLLY J. MITCHELL
SECOND DISTRICT
JANICE HAHN
FOURTH DISTRICT

August 1, 2025

Anita Scott, City Manager
City of Pomona
505 South Garey Avenue
Pomona, CA 91766

Dear City Manager Scott:

CITY COUNCIL MEETING – JULY 7, 2025

On July 7, 2025, Pomona City Council's meeting included a presentation regarding the continuation of fire protection services provided by the Consolidated Fire Protection District of Los Angeles County (District). The District's representative, Acting Assistant Fire Chief William Gamble, was only allowed to speak at the meeting for three minutes, as a member of the public during public comments. As a result, the District was not given the opportunity to address the inaccuracies in the City's PowerPoint or in the comments made during the meeting. Below are the corrections that the District requests the City to publish at the next public meeting and/or be publicly addressed.

1. **Inaccurate statement:** The cost escalation schedule used in the City's PowerPoint report was inaccurate and referenced amounts higher than the City was provided by the District (Enclosure A).

Accurate statement: Enclosure A includes the District's latest Fee Summary with the final latest numbers for the City's reference. Also included is the final Fiscal Year (FY) 2024-25 Fee (and a new Estimated FY 2025-26 fee) which were provided to the City on March 28, 2025.

2. **Inaccurate statement:** There are eleven Fee-for-Service cities; District is seeking full cost recovery from nine of them.

SERVING THE UNINCORPORATED AREAS OF LOS ANGELES COUNTY AND THE CITIES OF:

AGOURA HILLS
ARTESIA
AZUSA
BALDWIN PARK
BELL
BELL GARDENS
BELLFLOWER
BRADBURY
CALABASAS

CARSON
CERRITOS
CLAREMONT
COMMERCE
COVINA
CUDAHY
DIAMOND BAR
DUARTE

EL MONTE
GARDENA
GLENDALE
HAWAIIAN GARDENS
HAWTHORNE
HERMOSA BEACH
HIDDEN HILLS
HUNTINGTON PARK
INDUSTRY

INGLEWOOD
IRVINDALE
LA CANADA-FLINTRIDGE
LA HABRA
LA MIRADA
LA PUENTE
LAKEWOOD
LANCASTER

LAWDALE
LOMITA
LYNWOOD
MALIBU
MAYWOOD
NORWALK
PALMDALE
PALOS VERDES ESTATES
PARAMOUNT

PICO RIVERA
POMONA
RANCHO PALOS VERDES
ROLLING HILLS
ROLLING HILLS ESTATES
ROSEMEAD
SAN DIMAS
SANTA CLARITA

SIGNAL HILL
SOUTH EL MONTE
SOUTH GATE
TEMPLE CITY
VERNON
WALNUT
WEST HOLLYWOOD
WESTLAKE VILLAGE
WHITTIER

Accurate statement: There are a total of 13 Fee-for-Service cities. Two cities have paid full cost recovery since the beginning of their contract with the District, and two additional cities have agreed to full cost recovery as a result of recent negotiations.

3. **Inaccurate statement:** “For some time, over the past year, there’s been discussions with L.A. County Fire in that there has been a change in position in that cost share agreement and the District is now requesting to change the financial structure of that agreement with a full cost recovery.”

Accurate statement: The District notified the City on November 28, 2023, of its need for full cost recovery, over 20 months ago. It was not “over the past year.”

4. **Inaccurate statement:** During your discussion with Council Member Garcia regarding the City’s property tax that funds the current contract with the District, a comment was made comparing the City’s \$57 million in property taxes to the \$37 million for the contract with the District which led Council Member Garcia to comment: “67 percent of our property tax revenue goes into cover fire costs.” When Council Member Garcia asked how District cities (i.e., non-Contract cities) fund their fire service, the following statement was made: “Less than one percent of property tax funds goes directly to the Fire District to fund fire services.” Council Member Garcia then commented: “Less than one percent of their property tax goes to fund their fire services when they are part of the Fire District,” and “Sixty-seven percent of our property taxes goes to fund Fire in the City of Pomona.”

Accurate statement: The District receives a share (approximately 17%) of the one percent ad valorem tax levied by the County.

Also, according to the City’s Revenue/Expenditure Report 3-Year History dated May 6, 2025, (Enclosure B), the City’s FY 2023-24 Actual General Fund – Total Revenue was \$160,478,400.79 and the FY 2023-24 Fire Contract cost of \$37,034,038 was paid from the General Fund, not solely from “property taxes” received by the City. Therefore, a more accurate assessment would be “23 percent of the City’s general fund goes to fund fire service.”

In addition, there is no direct comparison between either the 67 percent calculation mentioned during the meeting or the 23 percent of the City’s general fund that funds fire service to the one percent ad valorem tax levied by the County. Therefore, the presentation and response to Council Member Garcia’s questions led to an incorrect comparison of the one percent ad valorem tax levied by the County and the percentage of the City’s general fund revenue which funds fire service.

Anita Scott, City Manager
August 1, 2025
Page 3

It is important to correct the record as the residents of Pomona and the City Council rely on your representations of the District and the City's contractual relationship. Therefore, as stated above, the District requests the City make the corrections and publish at the next public meeting and/or be publicly addressed.

If you have any questions, please contact me at (323) 881-6180, or via email at Anthony.Marrone@fire.lacounty.gov.

Very truly yours,



ANTHONY C. MARRONE, FIRE CHIEF

ACM:mb

Enclosure

c: Mayor Sandoval
Waqas Rehman

ENCLOSURE A

Copy of the City's Fiscal Impact PowerPoint Presentation and a copy of the
March 28, 2025, letter from the District to the City.

LOS ANGELES COUNTY FIRE DEPARTMENT
CITY OF POMONA - FEE SUMMARY

FOR DISCUSSION PURPOSES ONLY

SCENARIO 2b : City cost share increase by 1/3 in 26-27, 2/3 in 27-28, and full payment in 28-29 / Annual Fee Limitation temporarily removed from 26-27 through 28-29 / Annual Fee Limitation resumed in 29-30 by the average of preceding four Annual Fee % increases plus 1%

Line		FINAL/ACTUAL ANNUAL FEE					PROJECTED ANNUAL FEE ⁽⁸⁾					
		2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
2	Actual Annual Fee (see attachments)	\$ 31,072,335	\$ 31,887,095	\$ 34,257,690	\$ 34,608,351	\$ 36,517,800	\$ 37,758,927	\$ 41,263,989	\$ 46,487,590	\$ 50,255,740	\$ 52,883,695	\$ 55,679,374
5	Annual Fee Limitation Calculation:											
6	Annual Fee % Change from Previous Fiscal Year	7.35%	2.62%	7.43%	1.02%	5.52%	3.40%	4.44%	6.37%	5.17%	5.23%	5.29%
7	Annual Fee Limitation % (1)	5.89%	6.64%	6.44%	6.79%	5.84%	5.79%				5.85%	5.92%
8	Maximum Annual Fee (due to annual fee limitation %)	\$ 30,648,902	\$ 33,135,538	\$ 33,940,623	\$ 36,583,787	\$ 36,629,479	\$ 38,632,181				\$ 53,195,701	\$ 56,014,410
9	Annual Fee Limitation Excess Rollover from Prior Year	1,493,602	1,917,035	668,592	985,659	-	-				-	-
10	Annual Fee based on assigned Equipment/Personnel (from line 2)	\$ 31,072,335	\$ 31,887,095	\$ 34,257,690	\$ 34,608,351	\$ 36,517,800	\$ 37,758,927				\$ 52,883,695	\$ 55,679,374
11	Annual Fee + Limitation Excess Rollover from Prior Year	\$ 32,565,937	\$ 33,804,130	\$ 34,926,282	\$ 35,594,010	\$ 36,517,800	\$ 37,758,927				\$ 52,883,695	\$ 55,679,374
12	Annual Fee Limitation Excess to Rollover to Subsequent Fiscal Year (2)	1,917,035	668,592	985,659	-	-	-				-	-
13												
14												
15												
16	Actual Annual Fee after Annual Fee Limitation (Maximum Annual Fee or Annual Fee w/ Limitation Excess Rollover from Prior Year, whichever is less)	\$ 30,648,902	\$ 33,135,538	\$ 33,940,623	\$ 35,594,010	\$ 36,517,800	To Be Determined	To Be Determined	To Be Determined	To Be Determined	To Be Determined	To Be Determined
17												
18												
19	Amount Billed to City:											
20	Estimated Annual Fee (from prior March)	\$ 30,648,902	\$ 33,135,538	\$ 33,490,372	\$ 36,583,787	\$ 36,629,479	\$ 37,758,927	\$ 41,263,989	\$ 46,487,590	\$ 50,255,740	\$ 52,883,695	\$ 55,679,374
21												
22												
23	Adjustments				450,251							
24	Prior Year Fee Adjustment (Actual Annual Fee > Estimated Annual Fee) (3)	-	-	-	(989,777)	(111,679)	To Be Determined	To Be Determined	To Be Determined	To Be Determined	To Be Determined	To Be Determined
25	Current Year Fee Adjustment (Actual Annual Fee < Estimated Annual Fee) (4)	-	-	-	(394,425)	(467,993)	To Be Determined	To Be Determined	To Be Determined	To Be Determined	To Be Determined	To Be Determined
26	Paramedic Pass-thru Fee Credit (6)	(564,932)	(1,212,630)	(1,734,516)	(394,425)	(467,993)	To Be Determined	To Be Determined	To Be Determined	To Be Determined	To Be Determined	To Be Determined
27	Fire Prevention Services (7)	-	(90,115)	(92,407)	(94,782)	(50,151)	To Be Determined	To Be Determined	To Be Determined	To Be Determined	To Be Determined	To Be Determined
28	Total Amount Billed to City	\$ 30,083,970	\$ 31,832,793	\$ 31,663,449	\$ 35,555,054	\$ 35,999,656	\$ 37,758,927	\$ 41,263,989	\$ 46,487,590	\$ 50,255,740	\$ 52,883,695	\$ 55,679,374
29							\$ 3,146,577	\$ 3,438,666	\$ 3,873,966	\$ 4,187,978	\$ 4,406,975	\$ 4,639,948
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(1) If there is a decrease in the Actual Annual Fee from the previous year, zero percent should be reflected.
 (2) Beginning in 1999-00, % cap determined by taking the average of the immediately preceding five years' actual annual fee % increases plus 1%.
 (3) Amount that is deferred to a subsequent fiscal year(s).
 (4) Formula: Prior Year "Actual" minus Prior Year "Estimated" Net City Cost. For FY 2010-11 the City requested that the FY 2011-12 adjustment be billed in FY 2010-11.
 (5) Formula: Current Year "Actual" minus Current Year "Estimated" Net City Cost.
 (6) Credits are posted directly to the monthly city billings based on actual revenue received from the ambulance companies. Actual year-end totals will not be available until the end of the fiscal year.
 (7) The 2023-24 final fee includes all credits associated with fees related to fire prevention services from fiscal year 2022-23. 2023-24 credits will be applied to your 2024-25 October invoice.
 (8) Total Cost is projected to increase by 4.44%, 6.37%, 5.17%, 5.23%, and 5.29% from 26-27 to 29-30. The increases reflect annual COLA assumptions of 2% in FY 26-27, 5% in FY 27-28, and 3% beginning in FY 28-29, annual Employee Benefit increases of 8.0%, and annual DOH increase of 0.28%.

Fiscal Impact

The Fire District proposes that the City agree to reducing the District's cost share in an incremental approach as follows:

- City cost share increase by 1/3 in FY 2025-26
- City cost share increase by 2/3 in FY 2026-27
- Full payment in FY 2027-28 and the Annual Fee Limitation temporarily removed from FY 2025-26 through FY 2027-28
- The Annual Fee Limitation would resume in FY 2028-29 by the average of the preceding four years of Annual Fee % increases plus 1%

Fiscal Year	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
Proposed Contract Amount	\$36,629,479	\$40,439,909	\$45,015,038	\$48,716,673	\$51,310,320
Annual Increase		\$3,810,430	\$4,575,129	\$3,701,635	\$2,593,647
The proposed cost-recovery starting in FY 2025-26 increases the City's Fire Services expenditures by an estimated additional \$14.7M over the next four fiscal years.					
*The Annual Increase includes phased cost recovery, plus assumptions of \$1.5 million annual increase.					

Pomona City Council Meeting 07-07-2025

UPCOMING AIR TIMES

There are currently no upcoming air times.



ANTHONY C. MARRONE
FIRE CHIEF
FORESTER & FIRE WARDEN

*"Proud Protectors of Life,
the Environment, and Property"*

COUNTY OF LOS ANGELES FIRE DEPARTMENT

1320 NORTH EASTERN AVENUE
LOS ANGELES, CALIFORNIA 90063-3294
(323) 838-2301
www.fire.lacounty.gov



BOARD OF SUPERVISORS
KATHRYN BARGER, CHAIR
FIFTH DISTRICT

HILDA L. SOLIS
FIRST DISTRICT
LINDSEY P. HORVATH
THIRD DISTRICT

HOLLY J. MITCHELL
SECOND DISTRICT
JANICE HAHN
FOURTH DISTRICT

March 28, 2025

Anita Scott, City Manager
City of Pomona
505 South Garey Avenue
Pomona, CA 91766

Dear Ms. Scott:

This is to advise you that on March 31, 2025, my Financial Management Division will provide your Finance Director with your City's Fee Summary for the Final 2024-25 Fee and the Estimated 2025-26 Fee (Enclosure) for fire protection and emergency medical services.

Final 2024-25 Fee

The Final 2024-25 Fee is 0.46 percent lower than the Estimated Fee originally provided last March. The decrease is due to the following:

- 0.46 percent decrease in employee benefits, primarily for retirement, cafeteria plans, and Horizons.

Per our service agreement, this decrease will result in an adjustment on your June 2025 invoice.

Estimated 2025-26 Fee

The Estimated 2025-26 Fee is a 3.40 percent increase compared to the Final 2024-25 Fee. The following are the key components:

- The Memorandum of Understanding with the firefighters' union expired on December 31, 2024, and negotiations are ongoing. Therefore, this Estimate only reflects adjustments in employee benefits, resulting in an overall net 3.40 percent increase, primarily for retirement, retiree health insurance and Horizons.

SERVING THE UNINCORPORATED AREAS OF LOS ANGELES COUNTY AND THE CITIES OF:

URA HILLS
ARIESIA
AZUSA
BALDWIN PARK
BELL
BELL GARDENS
BELLFLOWER
BRADBURY
CALABASAS

CARSON
CERRITOS
CLAREMONT
COMMERCE
COVINA
CUDAHY
DIAMOND BAR
DUARTE

EL MONTE
GARDENA
GLENDALE
HAWAIIAN GARDENS
HAWTHORNE
HERMOSA BEACH
HIDDEN HILLS
HUNTINGTON PARK
INDUSTRY

INGLEWOOD
IRVINDALE
LA CANADA-FLINTRIDGE
LA HABRA
LA MIRADA
LA PUENTE
LAKEWOOD
LANCASTER

LAWDALE
LOMITA
LYNWOOD
MALIBU
MAYWOOD
NORWALK
PALMDALE
PALOS VERDES ESTATES
PARAMOUNT

PICO RIVERA
POMONA
RANCHO PALOS VERDES
ROLLING HILLS
ROLLING HILLS ESTATES
ROSEMEAD
SAN DIMAS
SANTA CLARITA

SIGNAL HILL
SOUTH EL MONTE
SOUTH GATE
TEMPLE CITY
VERNON
WALNUT
WEST HOLLYWOOD
WESTLAKE VILLAGE
WHITTIER

Anita Scott, City Manager
March 28, 2025
Page 2

My financial management staff are available to meet with you and/or your Finance Director to discuss the fee schedules and summaries. Please call Adrian Li, Financial Management Division, at (323) 838- 2301 to set up a meeting or to request more information.

We will continue to provide your Finance Director with quarterly updates for any changes that may impact the Final 2025-26 Fee. If you have any questions, please contact me at (323) 881-6180.

Very truly yours,


ANTHONY C. MARRONE, FIRE CHIEF

ACM:lr

Enclosure

c: Acting Assistant Fire Chief Dustin Robertson

LOS ANGELES COUNTY FIRE DEPARTMENT CITY OF POMONA - FEE SUMMARY

Line		FINAL/ACTUAL ANNUAL FEE					ESTIMATED ANNUAL FEE
		2020-21	2021-22	2022-23	2023-24	2024-25	
1							2025-26
2	Actual Annual Fee (see attachments)	\$ 31,072,335	\$ 31,887,095	\$ 34,257,690	\$ 34,608,351	\$ 36,517,800	\$ 37,758,927
3							
4							
5	Annual Fee Limitation Calculation:						
6	Annual Fee % Change from Previous Fiscal Year	7.35%	2.62%	7.43%	1.02%	5.52%	3.40%
7	Annual Fee Limitation % (1)	5.89%	6.64%	6.44%	6.79%	5.84%	5.79%
8	Maximum Annual Fee (due to annual fee limitation %)	\$ 30,648,902	\$ 33,135,538	\$ 33,940,623	\$ 36,583,787	\$ 36,629,479	\$ 38,632,181
9							
10	Annual Fee Limitation Excess Rollover from Prior Year	1,493,602	1,917,035	668,592	985,659	-	-
11	Annual Fee based on assigned Equipment/Personnel (from line 2)	\$ 31,072,335	\$ 31,887,095	\$ 34,257,690	\$ 34,608,351	\$ 36,517,800	\$ 37,758,927
12	Annual Fee + Limitation Excess Rollover from Prior Year	\$ 32,565,937	\$ 33,804,130	\$ 34,926,282	\$ 35,594,010	\$ 36,517,800	\$ 37,758,927
13							
14	Annual Fee Limitation Excess to Rollover to Subsequent Fiscal Year (2)	1,917,035	668,592	985,659	-	-	-
15							
16	Actual Annual Fee after Annual Fee Limitation						
17	(Maximum Annual Fee or Annual Fee w/ Limitation Excess Rollover from Prior Year, whichever is less)	\$ 30,648,902	\$ 33,135,538	\$ 33,940,623	\$ 35,594,010	\$ 36,517,800	To Be Determined
18							
19	Amount Billed to City:						
20							
21	Estimated Annual Fee (from prior March)	\$ 30,648,902	\$ 33,135,538	\$ 33,490,372	\$ 36,583,787	\$ 36,629,479	\$ 37,758,927
22							
23	Adjustments						
24	Prior Year Fee Adjustment (Actual Annual Fee > Estimated Annual Fee) (3)	-	-	-	450,251	-	-
25	Current Year Fee Adjustment (Actual Annual Fee < Estimated Annual Fee) (4)	-	-	-	(989,777)	(111,679)	To Be Determined
26	Paramedic Pass-thru Fee Credit (5)	(564,932)	(1,212,630)	(1,279,937)	(394,425)	(467,993)	To Be Determined
27	Fire Prevention Services (6)	-	(90,115)	(92,407)	(94,782)	(50,151)	To Be Determined
28	Total Amount Billed to City	\$ 30,083,970	\$ 31,832,793	\$ 32,118,028	\$ 35,555,054	\$ 35,999,656	\$ 37,758,927
29							
30							
31	Estimated Monthly Invoice:						\$ 3,146,577
32							

- (1) Beginning in 1999-00, % cap determined by taking the average of the immediately preceding five years' actual annual fee % increases plus 1%
 (2) Amount that is deferred to a subsequent fiscal year(s)
 (3) Formula: Prior Year "Actual" minus Prior Year "Estimated" Net City Cost. For FY 2010-11 the City requested that the FY 2011-12 adjustment be billed in FY 2010-11.
 (4) Formula: Current Year "Actual" minus Current Year "Estimated" Net City Cost
 (5) Credits are posted directly to the monthly city billings based on actual revenue received from the ambulance companies. Actual year-end totals will not be available until the end of the fiscal year.
 (6) The final fee includes all credits associated with fees related to fire prevention services from the previous fiscal year. Current credits will be applied to your October invoice.

**LOS ANGELES COUNTY FIRE DEPARTMENT
FEE-FOR-SERVICE CITIES ANNUAL FEE SCHEDULE**

*** CITY OF POMONA ***

Station	Equipment	Post Position (a)	Total Cost	Total City Share	Total District Share
<u>2024-25</u>					
Operations:					
182	Engine	3	\$ 3,143,325	\$ 3,143,325	\$ -
182	Squad (b)	2	1,990,329	1,990,329	-
183	Engine	3	3,143,325	3,143,325	-
183	Squad (b)	2	1,990,329	1,990,329	-
184	Engine	3	3,143,325	3,143,325	-
185	Quint	4	3,976,980	1,988,490	1,988,490 (c)
186	Engine	3	3,143,325	3,143,325	-
187	Quint	4	3,976,980	2,309,670	1,667,310 (d)
187	Squad (b)	2	1,990,329	1,936,492	53,837 (e)
188	Engine	3	3,143,325	3,143,325	-
			\$ 29,641,572	\$ 25,931,935	\$ 3,709,637
Fire Prevention:					
Area Inspector	Fire Fighter Specialist	3	\$ 943,572	\$ 691,953	\$ 251,619 (f)
	Fire Prevention Engineering Asst. II	1	191,408	95,704	95,704 (g)
			\$ 1,134,980	\$ 787,657	\$ 347,323
TOTAL SALARIES & EMPLOYEE BENEFITS			\$ 30,776,552	\$ 26,719,592	\$ 4,056,960
District Overhead	36.6705%		11,285,916	\$ 9,798,208	1,487,708
2024-25 ACTUAL ANNUAL FEE (FINAL)			\$ 42,062,468	\$ 36,517,800	\$ 5,544,668
Annual Fee Limitation Adjustments (h)					
Annual Fee Limitation Excess Rollover from Prior Year				\$ -	
Other Adjustments (h)					
Prior Year Fee Adjustment				\$ -	
Paramedic Pass-thru Fee Credit				(467,993)	
Fire Prevention Services				(50,151)	
2024-25 FINAL AMOUNT BILLED TO CITY				\$ 35,999,656	
Prior Year Actual Annual Fee				\$ 35,555,054	
Increase (Decrease) from Prior Year Actual Annual Fee				\$ 444,602	
2024-25 Estimated Annual Fee (from March 2024)				\$ 36,629,479	
Increase (Decrease) from 2024-25 Estimated Annual Fee				\$ (629,823)	

- (a) Station operations staffing numbers reflect post positions (3 staff per post position each with a 56-hr work week). Station operations include overtime required to maintain 24-hour constant staffing. Fire Prevention positions do not include overtime since constant staffing is not required.
- (b) Rates for Squad staffing include paramedic bonuses, plus an additional paramedic bonus for the Fire Fighter on the engine.
- (c) District funds 50% of the resource cost. The net city cost is reflected.
- (d) District funds one Fire Fighter post position and the City's training center rent is applied against the second Fire Fighter post position.
- (e) District funds 50% of one paramedic bonus. The net city cost is reflected.
- (f) The City will fund 2.2 of a Fire Prevention Fire Fighter Specialist.
- (g) Only 50% of this resource is assigned to the City, so the City is only charged 50% of its cost. The net city cost is reflected.
- (h) See Fee Summary for additional information.

**LOS ANGELES COUNTY FIRE DEPARTMENT
FEE-FOR-SERVICE CITIES ANNUAL FEE SCHEDULE
* CITY OF POMONA ***

Station	Equipment	Post Position (a)	Total Cost	Total City Share	Total District Share
2025-26					
Operations:					
182	Engine	3	\$ 3,247,506	\$ 3,247,506	\$ -
182	Squad (b)	2	2,044,182	2,044,182	-
183	Engine	3	3,247,506	3,247,506	-
183	Squad (b)	2	2,044,182	2,044,182	-
184	Engine	3	3,247,506	3,247,506	-
185	Quint	4	4,110,738	2,055,369	2,055,369 (c)
186	Engine	3	3,247,506	3,247,506	-
187	Quint	4	4,110,738	2,384,274	1,726,464 (d)
187	Squad (b)	2	2,044,182	1,991,229	52,953 (e)
188	Engine	3	3,247,506	3,247,506	-
			\$ 30,591,552	\$ 26,756,766	\$ 3,834,786
Fire Prevention:					
Area Inspector	Fire Fighter Specialist	3	\$ 980,787	\$ 719,244	\$ 261,543 (f)
	Fire Prevention Engineering Asst. II	1	190,023	95,011	95,012 (g)
			\$ 1,170,810	\$ 814,255	\$ 356,555
TOTAL SALARIES & EMPLOYEE BENEFITS			\$ 31,762,362	\$ 27,571,021	\$ 4,191,341
District Overhead	36.9515%		11,736,669	10,187,906	1,548,763
2025-26 ACTUAL ANNUAL FEE (ESTIMATED)			\$ 43,499,031	\$ 37,758,927	\$ 5,740,104
<u>Annual Fee Limitation Adjustments (h)</u>					
Annual Fee Limitation Excess Rollover to Next Fiscal Year				\$ -	
2025-26 ESTIMATED AMOUNT BILLED TO CITY				\$ 37,758,927	
2024-25 Amount Billed to City				\$ 35,999,656	
Estimated Increase (Decrease) from 2024-25 Amount Billed to City				\$ 1,759,271	

- (a) Station operations staffing numbers reflect post positions (3 staff per post position each with a 56-hr work week). Station operations include overtime required to maintain 24-hour constant staffing. Fire Prevention positions do not include overtime since constant staffing is not required.
- (b) Rates for Squad staffing include paramedic bonuses, plus an additional paramedic bonus for the Fire Fighter on the engine.
- (c) District funds 50% of the resource cost. The net city cost is reflected.
- (d) District funds one Fire Fighter post position and the City's training center rent is applied against the second Fire Fighter post position.
- (e) District funds 50% of one paramedic bonus. The net city cost is reflected.
- (f) The City will fund 2.2 of a Fire Prevention Fire Fighter Specialist.
- (g) Only 50% of this resource is assigned to the City, so the City is only charged 50% of its cost. The net city cost is reflected.
- (h) See Fee Summary for additional information.

ENCLOSURE B

City's revenue/expenditure report - 3 year history

5/6/2025

CITY OF POMONA

Report No. 1234

Revenue / Expenditure Report - 3 Year History

11:53:39AM

101	General Fund	2022-2023	2023-2024	2024-2025	2024-2025	%	2024-2025	%	2023-2026	%
		ACTUALS	ACTUALS	BUDGET	ACTUALS THRU 03/31/2025		YEAR-END ESTIMATE		BUDGET	
0000	ALL DEPARTMENTS									
40010	Secured Property Tax	21,131,684.97	21,753,910.03	22,000,000	12,718,283.61	58%	23,252,716	106%	23,300,000	6%
40013	Property Tax In-Lieu of VLF	21,016,570.00	21,877,311.00	22,750,000	11,475,106.00	50%	22,950,211	101%	23,550,000	4%
40014	SB211 Pass Thru	1,774,489.31	2,015,028.02	1,950,000	1,038,786.50	53%	2,082,554	107%	2,100,000	8%
40017	Residual RPTTF Revenue	2,511,096.00	3,686,086.85	3,100,000	1,262,606.82	41%	3,250,000	105%	3,400,000	10%
40020	Unsecured Property Tax	693,708.70	597,160.78	698,000	543,653.18	78%	565,595	81%	645,000	8-9%
40027	Homeowners Exemption	86,065.07	53,498.67	87,000	40,591.37	47%	81,222	93%	82,000	6-9%
40030	Prior Yr & Supplementals	657,156.79	420,936.32	600,000	338,641.38	56%	600,000	100%	533,000	11-9%
40031	Property Tax Penalties	70,141.48	54,803.73	50,000	65,822.14	132%	70,000	140%	60,000	20%
	All Property Taxes	47,940,912.32	50,458,735.40	51,235,000	27,483,491.00	0%	52,852,298	98%	53,670,000	5%
40080	Sales & Use Tax	24,055,070.31	22,226,293.39	24,000,000	12,351,646.87	51%	21,814,706	91%	23,100,000	4-9%
40086	1/2 Cent Sales Tax - PS&F	2,173,905.81	2,145,661.40	2,181,914	1,243,896.51	57%	2,135,181	98%	2,200,000	1%
40121	Transactional&Use Tax-Measure P	17,394,179.10	16,716,924.92	17,394,000	9,552,258.22	55%	16,902,000	97%	17,500,000	1%
	All Sales & Use Tax	43,623,155.22	41,088,879.71	43,575,914	23,147,801.60	0%	40,851,887	98%	42,800,000	2-9%
40106	Utility Users Tax-Electricity	11,993,423.43	12,437,086.77	12,200,000	10,542,326.39	86%	13,100,000	107%	13,900,000	14%
40107	Utility Users Tax-Gas	3,859,985.63	2,466,902.86	3,900,000	1,322,719.36	34%	2,200,000	56%	2,500,000	36-9%
40108	Utility Users Tax-Telecomm	2,285,131.21	2,290,382.37	2,300,000	1,460,736.23	64%	2,300,000	100%	2,300,000	0%
40109	Utility Users Tax-Water	3,084,857.15	3,379,749.48	3,200,000	2,137,095.68	67%	3,300,000	103%	3,400,000	6%
40112	Utility Users Tax-Misc/Mini	358,924.00	376,508.00	389,686	390,921.04	100%	390,921	100%	405,000	4%
	All Utility Tax	21,582,321.42	20,950,629.48	21,989,686	15,853,798.70	0%	21,290,921	98%	22,505,000	2%
40060	Business Licenses	4,957,928.85	5,454,332.09	5,800,000	3,368,794.81	58%	5,800,000	100%	5,800,000	0%
40082	Transient Occupancy Tax	3,011,356.53	3,181,845.53	3,100,000	2,128,926.57	69%	3,200,000	103%	3,300,000	6%
40083	Amusement Tax	1,202.88	1,134.55	2,000	0.00	0%	2,000	100%	1,000	50-9%
40084	Property Transfer Tax	2,202,644.90	1,829,336.40	1,300,000	1,834,685.60	141%	2,400,000	185%	1,700,000	31%
40145	Bus/Lic SB1186/AB1379 Adm Fe	1,740.98	1,101.09	1,800	1,045.11	58%	1,800	100%	1,830	0%
40200	Franchise Fees-General	2,127,318.74	2,200,598.34	2,100,000	1,668,607.33	79%	2,100,000	100%	2,100,000	0%
40203	Franchise Fees-Restaurant	3,858,750.22	5,239,407.82	5,500,000	3,710,242.84	67%	5,500,000	100%	5,500,000	0%
40213	Franchise Fees-Tow	111,350.00	105,607.80	125,000	77,577.40	62%	125,000	100%	125,000	0%
40431	Canablis Business Tax(Misc PC)	2,766,846.95	3,404,910.92	3,350,000	2,160,940.33	65%	3,350,000	100%	3,550,000	6%
40691	Business License Admin Fee	24,626.64	28,526.79	26,000	18,738.99	72%	26,000	100%	26,000	0%
	All Other Taxes	19,063,766.69	21,446,801.33	21,304,800	14,969,558.98	0%	22,504,800	98%	22,103,800	4%
40063	Business Lic Penalties	421,221.20	357,932.49	325,000	353,764.48	109%	375,000	115%	375,000	15%
40217	Utility Billing Late Fees	592,054.33	430,780.65	500,000	346,434.35	69%	500,000	100%	500,000	0%
40230	Fines	15,085.79	5,882.62	5,000	4,867.18	97%	5,000	100%	2,500	50-9%

CITY OF POMONA

Revenue / Expenditure Report - 3 Year History

11:53:39AM

101	General Fund	2022-2023	2023-2024	2024-2025	2024-2025	%	2024-2025	%	2025-2026	%
		ACTUALS	ACTUALS	BUDGET	ACTUALS THRU 03/31/2025	ACTUALS/ BUDGET	YEAR-END ESTIMATE	YR END/ BUDGET	BUDGET	BUDGET CHANGE
40231	Municipal Court Fines	86,677.53	69,367.52	17,000	7,402.44	44%	10,655	63%	17,000	0%
40235	Code Enforcement Citations	220,386.55	148,676.32	100,000	38,315.11	38%	100,000	100%	150,000	50%
40237	Parking Violations	1,207,093.53	906,311.22	774,600	480,923.00	62%	527,474	68%	536,480	31-%
40238	Parking Viol Late Fines	92,418.28	212,321.96	50,000	219,307.76	439%	375,956	752%	388,626	677%
40244	Canablis Late Fee	0.00	0.00	0	9,820.48	0%	13,100	0%	0	0%
40280	Traffic Safety Fines	219,302.22	312,849.55	744,924	258,935.27	35%	1,137,865	153%	1,163,115	56%
	All Fines	2,854,239.43	2,444,122.33	2,516,524	1,719,770.07	0%	3,045,050	98%	3,132,721	24 %
40021	Lease- Wireless Comm Eq	240,158.19	196,464.89	224,000	137,452.02	61%	210,000	94%	210,000	6-%
40042	Lease Revenue - GASB 87	5,367.33	5,023.64	0	0.00	0%	0	0%	0	0%
40190	Rentals - Property	7.00	7.00	7	41.95	599%	49	700%	7	0%
40191	Rentals - Facilities	22,477.59	63,216.80	24,500	21,690.26	89%	28,000	114%	29,500	20%
40224	Investment Earnings- Pooled Csh	1,836,284.68	3,082,014.84	2,483,140	873,860.24	35%	2,483,140	100%	2,800,000	13%
40246	GASB 31 Adjustment	655,591.58	1,960,665.28	0	567,034.56	0%	567,100	0%	0	0%
40247	Interest Earnings - GASB 87	321.35	189.64	0	0.00	0%	0	0%	0	0%
	All Rev from Use of \$ & Prop	1,449,024.56	5,297,534.81	2,731,647	1,600,079.03	0%	3,288,289	98%	3,039,507	11 %
40210	Motor Vehicle In-Lien Tax	156,058.59	188,059.96	175,000	240,905.64	138%	240,906	138%	175,000	0%
	All Intergovernmental Taxes	156,058.59	188,059.96	175,000	240,905.64	0%	240,906	98%	175,000	0 %
40171	Police Training Fees (POST)	15,732.00	13,539.60	110,000	15,387.23	14%	17,888	16%	18,100	84-%
40389	Mandated Cost Reimb	132,155.00	183,265.00	150,000	101,384.00	68%	102,000	68%	0	0%
40640	Prisoner Housing Pgm	0.00	2,994.75	0	0.00	0%	0	0%	0	0%
40873	Grant-State	6,638.00	7,383.00	19,055	10,690.00	56%	11,000	58%	0	0%
40945	Prop A Exchange	3,150,000.00	0.00	0	0.00	0%	0	0%	0	0%
	All Other Intergovernmental	3,304,525.00	207,182.35	279,055	127,461.23	0%	130,888	98%	18,100	94-%
40048	Entertainment Permit	7,438.80	13,050.65	8,000	7,981.50	100%	8,000	100%	8,000	0%
40061	Contractor's Job Fee	1,100,490.79	1,033,118.51	1,200,000	347,872.24	29%	600,000	50%	750,000	38-%
40064	Peri-Mutuel	110,935.33	112,168.07	100,000	61,498.65	61%	100,000	100%	100,000	0%
40297	CCW License Fee	11,435.55	21,967.69	20,000	8,299.55	41%	9,593	48%	10,377	48-%
	All Licenses	1,220,300.47	1,180,304.92	1,328,000	425,651.94	0%	717,503	98%	868,377	35-%
40054	Food Vendor Permits	395.25	387.60	200	385.50	193%	450	225%	300	50%
40090	Building Permits	2,966,493.69	2,887,757.48	3,000,000	1,257,469.10	42%	2,000,000	67%	2,500,000	17-%
40250	Engineering Permits	145,146.10	197,210.96	200,000	138,855.70	69%	146,210	73%	160,000	20-%
40251	Canablis Permit Fee	14,732.48	8,033.04	8,000	17,961.72	225%	20,000	250%	20,000	150%
40259	VFH Operator Permit	780.05	1,757.60	1,000	476.75	48%	700	70%	500	50-%
40260	Fire Permits & Inspections	636.00	94,781.50	95,000	50,151.45	53%	51,000	54%	0	0%

5/6/2025

Report No. 1234

CITY OF POMONA

Revenue / Expenditure Report - 3 Year History

11:53:39AM

101	General Fund	2022-2023	2023-2024	2024-2025	2024-2025	%	2024-2025	%	2025-2026	%
		ACTUALS	ACTUALS	BUDGET	ACTUALS THRU 03/31/2025	ACTUALS/ BUDGET	YEAR-END ESTIMATE	YR END/ BUDGET	BUDGET	BUDGET CHANGE
40266	VFH Driver Permit	405.05	1,403.05	1,000	550.60	55%	1,000	100%	1,000	0%
40282	Alarm Permit Fees	7,590.00	7,518.05	5,000	25,960.58	519%	30,484	610%	31,377	528%
	All Permits	3,136,178.62	3,198,849.28	3,310,200	1,491,811.40	0%	2,249,844	98%	2,713,177	18.9%
40050	Plan Check Fee	2,045,214.97	1,708,857.17	1,900,000	1,085,772.74	57%	1,880,000	99%	2,255,000	19%
40053	Processing Fees	0.00	250.00	0	1,250.00	0%	1,500	0%	0	0%
40055	Food Vendor Veh Insp	391.65	332.35	300	182.00	61%	300	100%	300	0%
40111	Parking Fees-Fuqplex	139,434.81	180,519.03	145,000	62,947.92	43%	145,000	100%	145,000	0%
40115	Admin Review Fee	591,730.34	571,497.18	650,000	357,334.72	55%	650,000	100%	650,000	0%
40116	On Street Parking Permits	134,400.00	80,640.00	107,200	53,760.00	50%	80,640	75%	81,000	24.4%
40120	Abate Hazardous Bldg	37,980.78	46,086.10	65,000	16,225.84	25%	50,000	77%	50,000	23.9%
40125	Major Review Fee	154,351.20	230,062.57	160,000	114,866.75	72%	160,000	100%	160,000	0%
40140	Passport Acceptance Fee	0.00	0.00	10,000	492.00	5%	1,000	10%	10,000	0%
40155	Host Fee - OCR	999,999.99	169,595.37	1,000,000	0.00	0%	0	0%	0	0%
40156	Host Fee - Athens	0.00	1,100,000.00	1,138,500	1,155,000.00	101%	1,155,000	101%	1,204,180	6%
40427	New Construction Tax	1,640,519.00	1,463,904.39	1,500,000	147,669.70	10%	1,100,000	73%	500,000	67.9%
40660	Vacant Property Reg Fee	12,240.00	26,908.40	15,000	30,386.35	203%	30,000	200%	45,000	200%
40680	Custodial Fees	2,880.84	2,219.55	2,500	1,341.80	54%	2,500	100%	2,500	0%
40690	Administrative Program Fee	0.00	0.00	95,000	0.00	0%	95,000	100%	100,000	5%
40692	CUP Inspection Drawdown Fee	117.75	379.95	4,000	674.85	17%	4,000	100%	4,000	0%
	All Fees	5,759,261.33	5,581,252.06	6,792,500	3,027,904.67	0%	5,354,940	98%	5,206,980	23.9%
40225	Bad Debt Collected	1,081.41	3,271.49	500	1,992.28	398%	2,000	400%	500	0%
40226	Miscellaneous Income	277.80	288.86	300	155.61	52%	300	100%	300	0%
40423	Paramedic Pass Thru	1,079,755.91	1,745,221.22	905,000	132,075.82	15%	905,000	100%	750,000	17.9%
40424	Damage to City Property	340.00	3,838.53	2,000	0.00	0%	0	0%	0	0%
40530	Over & Short	1,198.60	153.60	0	148.90	0%	100	0%	0	0%
40842	Ins Recovery	742,842.09	20,284.20	13,000	0.00	0%	0	0%	0	0%
40845	Donations	2,203.46	0.00	0	0.00	0%	0	0%	0	0%
40910	Project/Program Revenue	204,192.42	70,965.03	0	279.05	0%	0	0%	0	0%
40925	Release of Pol Held Funds	0.00	0.00	15,000	0.00	0%	0	0%	0	0%
40930	Reimbursement	0.00	40,000.00	0	0.00	0%	0	0%	0	0%
42330	Restitution/Settlement	813.72	58,500.83	2,000	91,176.68	4,559%	91,629	4,581%	2,000	0%
	All Other Misc Revenue	2,030,308.21	1,942,216.56	937,800	224,972.44	0%	998,829	98%	752,800	20.9%
40170	Police Revenues	58,672.20	63,432.17	57,660	41,702.75	72%	30,811	53%	52,930	8.9%
40174	Firing Range Fees	3,977.80	5,013.65	8,000	4,739.85	59%	6,886	86%	7,231	10.9%
40175	Jail Booking Fees	160,943.80	70,340.18	30,000	60,232.51	201%	74,970	250%	77,550	159%

5/6/2025

Report No. 1234

CITY OF POMONA

Revenue / Expenditure Report - 3 Year History

11:53:39AM

101	General Fund	2022-2023	2023-2024	2024-2025	2024-2025	%	2024-2025	%	2025-2026	%
		ACTUALS	ACTUALS	BUDGET	ACTUALS THRU 03/31/2025	ACTUALS/ BUDGET	YEAR-END ESTIMATE	YR END/ BUDGET	BUDGET	BUDGET CHANGE
40177	Reimbursable Services	1,040,977.56	1,457,503.48	1,710,128	810,229.11	47%	1,640,616	96%	1,646,700	4%
40185	DUI Court Recovery	21,437.06	24,360.94	21,320	15,367.09	72%	20,877	98%	21,000	2%
40284	Processing Fees-Police	174,996.05	192,725.46	223,860	124,292.35	56%	167,585	75%	185,994	17%
40330	Sale of service	441,982.98	333,846.36	400,000	129,802.47	32%	184,100	46%	220,000	45%
40360	Street/Enggr Misc	29,378.40	11,551.25	30,000	6,059.98	20%	6,060	20%	15,000	50%
40380	All Other Revenue	228,230.04	263,928.49	117,600	40,782.26	35%	101,544	86%	98,500	16%
40510	Swimming Pool Revenue	31,180.53	38,267.46	36,000	21,119.80	59%	42,000	117%	42,000	17%
40560	Senior Dances	0.00	3,563.00	200	72.00	36%	60	30%	0	0%
40610	Municipal Sports Revenue	84,779.75	43,160.71	27,500	28,691.27	104%	30,461	111%	30,000	9%
40611	Swim Lessons	5,320.00	0.00	11,500	11,662.10	101%	16,500	143%	16,500	43%
40621	DPQA Services	161,700.00	176,400.00	187,288	132,300.00	71%	102,900	55%	187,288	0%
40625	Code Enforcement Svcs	100,000.00	100,000.00	100,000	100,000.00	100%	100,000	100%	100,000	0%
40849	Soft Marsh Grants	7,832.00	46,992.00	0	23,486.00	0%	24,000	0%	0	0%
40916	Reimbursement fr Other Agency	717,144.93	1,764,716.06	1,248,335	633,453.65	51%	1,308,335	105%	1,477,717	18%
	All Charges for Services	3,225,678.98	4,595,801.21	4,209,391	2,186,003.11	0%	3,857,705	98%	4,178,410	1%
80702	Transfer From Water Fund	1,850,692.00	1,850,692.00	1,866,776	933,388.00	50%	1,866,776	100%	1,979,470	6%
80723	Transfer From Other Funds	6,184.75	589.98	0	0.00	0%	0	0%	0	0%
80881	Transf from American Rescue Plan	176,832.16	43,399.41	0	0.00	0%	0	0%	0	0%
	All Transfers In	2,033,708.91	1,894,681.39	1,866,776	933,388.00	0%	1,866,776	98%	1,979,470	6%
40404	Sale of Land/Property	0.00	0.00	0	19,200.00	0%	19,200	0%	0	0%
80400	Sale of Capital Assets	4,550.00	3,350.00	0	0.00	0%	0	0%	0	0%
	All Other Financing Sources	4,550.00	3,350.00	0	19,200.00	0%	19,200	98%	0	0%
Total Revenue		157,393,989.75	160,478,400.79	162,252,293.00	93,451,797.81	0%	159,269,836	98%	163,143,342	1%
51006	Proposed Staffing Changes	0.00	0.00	0	0.00	0%	0	0%	213,902	0%
51012	Earnings & Benefits	48,844,699.50	56,518,652.50	64,829,379	43,520,074.78	67%	62,333,587	96%	71,421,530	10%
51030	All Overtime - Non Sworn	1,193,336.60	1,151,595.63	1,265,747	1,001,789.54	79%	1,325,407	105%	1,209,048	4%
51032	Holiday - Sworn	382,826.90	396,466.70	338,501	332,134.92	104%	355,513	105%	368,932	9%
51039	Overtime-Police Sworn	4,143,471.60	4,876,255.03	2,041,983	3,584,715.09	176%	4,021,294	197%	2,044,996	0%
51040	Hourly	1,863,189.31	1,902,094.15	2,257,629	1,506,226.91	67%	1,944,639	86%	2,525,619	12%
51042	Holiday - Non Sworn	197,157.32	217,017.67	193,361	160,981.03	83%	156,342	81%	160,408	1%
51045	Fair-Fairplay	551,008.18	600,257.60	682,428	0.00	0%	774,000	113%	774,000	13%
51046	Overtime-Special (Reimb)	425,965.43	581,428.47	656,000	543,319.91	83%	656,000	100%	656,000	0%
51050	Fair-City	145,738.04	152,808.93	128,115	0.00	0%	94,000	73%	94,000	27%

5/6/2025

Report No. 1234

CITY OF POMONA

Revenue / Expenditure Report - 3 Year History

11:53:39AM

101	General Fund	2022-2023	2023-2024	2024-2025	2024-2025	%	2024-2025	%	2025-2026	%
		ACTUALS	ACTUALS	BUDGET	ACTUALS THRU 03/31/2025	ACTUALS/ BUDGET	YEAR-END ESTIMATE	YR END/ BUDGET	BUDGET	BUDGET CHANGE
51052	Overtime-Court	118,790.24	103,647.73	100,000	88,390.36	88%	134,173	134%	134,173	34%
51059	Retirement/Termination Payout	1,250,427.93	879,640.64	291,278	1,094,246.06	376%	1,124,523	386%	0	0%
51066	Callback Pay	8,671.95	8,851.64	15,250	6,766.67	44%	15,122	99%	13,100	14-%
51071	Standby - Sworn	376,537.24	362,049.13	363,400	254,783.67	70%	301,816	83%	328,000	10-%
51080	Total Buybacks	182,718.31	245,463.28	365,673	217,224.04	59%	216,656	59%	330,775	10-%
59994	Vacancy Factor	0.00	0.00	1,310,000-	0.00	0%	0	0%	0	0%
	Total Staffing	59,684,538.55	67,946,229.10	72,218,744	52,330,652.98	72%	73,453,072	102%	80,274,483	11%
52968	Principal Paid	138,509.48	79,031.76	79,032	7,440.69-	9%	79,032	100%	0	0%
	Total Debt Service	138,509.48	79,031.76	79,032	7,440.69-	9%	79,032	100%	0	0%
51055	Temporary Agency Svcs	32,818.68	57,182.81	37,700	12,397.53	33%	42,730	113%	13,000	66-%
52060	Office Supplies	148,170.45	136,490.53	186,877	96,214.54	51%	181,846	97%	182,471	2-%
52063	Postage	41,422.70	57,121.82	62,108	36,182.50	58%	64,479	104%	60,738	2-%
52064	Printing & Copying	174,594.87	177,492.51	247,720	125,979.13	51%	245,533	99%	242,252	2-%
52080	Other Expense	39,269.90	93,090.51	19,230	68,481.05	356%	29,376	153%	33,069	72%
52082	Other General Expense	1,119.34	4,743.42	2,000	3,031.34	152%	2,000	100%	2,000	0%
52088	Misc Helicopter Expense	9,057.92	30,313.45	0	0.00	0%	0	0%	0	0%
52090	Mileage Reimbursement	2,981.23	3,989.29	7,300	2,769.23	38%	5,920	81%	6,700	8-%
52110	Other Rentals	113,680.55	130,801.05	133,291	89,975.88	68%	133,291	100%	134,740	1%
52113	Building Space - In-Kind	7,832.00	46,992.00	0	23,496.00	0%	0	0%	0	0%
52130	Prof Development - Training	97,621.13	182,024.66	238,977	117,215.91	49%	199,130	83%	154,341	35-%
52140	Dues, Subscriptions & Certs	137,592.56	173,873.24	186,967	138,872.46	74%	183,812	98%	191,164	2%
52162	Advertising - Personnel	3,390.00	725.00	6,000	1,679.00	28%	2,000	33%	2,000	67-%
52170	Building and Yard Repairs	516,707.46	342,373.06	334,597	142,962.65	43%	245,522	73%	227,000	32-%
52173	Vandalism Repair/Replacement	0.00	6,496.62	7,500	0.00	0%	7,500	100%	7,500	0%
52188	Chamber of Commerce	50,000.00	50,000.00	50,000	37,500.00	75%	50,000	100%	50,000	0%
52189	Pomona Econ Opr Ctr	75,000.00	75,000.00	75,000	37,500.00	50%	75,000	100%	75,000	0%
52190	Community Programs	4,211.68	6,418.31	9,636	2,933.80	30%	9,336	97%	10,500	9%
52191	Advertising	17,356.06	15,072.68	18,439	11,695.53	63%	18,428	100%	19,250	4%
52196	Performance/Artist Fee	7,089.74	25,570.00	16,554	9,594.00	58%	15,750	95%	5,600	66-%
52197	Public Relations/Info	1,494.98	0.00	0	0.00	0%	0	0%	0	0%
52210	Janitorial Supplies	41,764.89	51,269.04	58,350	31,365.78	54%	50,350	86%	50,950	13-%

5/6/2025

Report No. 1234

CITY OF POMONA

Revenue / Expenditure Report - 3 Year History

11:53:39AM

101	General Fund	2022-2023	2023-2024	2024-2025	2024-2025	%	2024-2025	%	2025-2026	%
		ACTUALS	ACTUALS	BUDGET	ACTUALS THRU 03/31/2025	ACTUALS/ BUDGET	YEAR-END ESTIMATE	YR END/ BUDGET	BUDGET	BUDGET CHANGE
52262	Playground Area/Equip	39,222.64	9,033.58	114,100	4,486.52	4%	114,110	100%	60,000	47.9%
52277	Appraisal Services	0.00	5,200.00	1,500	0.00	0%	1,500	100%	1,500	0%
52280	City Code Update/Printing	7,781.00	9,121.00	12,000	4,994.46	42%	10,000	83%	10,000	17.9%
52282	Special Programs	87,448.35	102,914.53	113,280	56,935.69	50%	110,280	97%	82,730	27.9%
52285	Controlable Contract Services	2,186,977.24	2,886,108.40	3,746,118	1,583,661.89	42%	3,581,719	96%	2,697,276	28.9%
52286	Auction Expenses	0.00	0.00	50	0.00	0%	50	100%	50	0%
52291	Meritorius Service Awards	34,171.99	9,462.95	8,700	4,984.09	57%	8,700	100%	2,500	71.9%
52310	OES	49,742.82	0.00	0	0.00	0%	0	0%	0	0%
52311	Employee Relations Committee	24,061.38	18,948.28	25,000	3,119.38	12%	25,000	100%	25,000	0%
52323	Outside Legal Services	187,465.05	133,378.68	341,500	120,092.05	35%	341,500	100%	226,500	34.9%
52330	Radio Repairs	10,830.70	7,590.70	12,112	2,498.16	21%	12,112	100%	12,112	0%
52350	Departmental Expense	18,926.04	16,030.75	234,202	7,452.15	3%	14,670	6%	14,610	94.9%
52354	Prisoner Meals	24,338.50	25,713.86	51,850	18,152.77	35%	51,850	100%	27,520	47.9%
52375	Uniforms	1,079.49	2,667.36	8,770	2,479.83	28%	7,700	88%	8,200	6.9%
52381	Equipment Maint/Repair	13,199.68	13,946.86	41,147	20,801.97	51%	36,200	88%	36,200	12.9%
52385	Towing Non-City Veh	1,111.00	828.00	3,000	1,826.01	61%	3,000	100%	3,000	0%
52402	Small Tools & Equipment	384,012.31	324,982.01	324,194	150,210.45	46%	277,470	86%	223,192	31.9%
52403	Computer Related Acquisitions	524,526.84	218,887.45	71,400	51,287.11	72%	71,400	100%	71,400	0%
52404	Traffic Sig Control/Cabnets	0.00	0.00	14,735	0.00	0%	14,735	100%	14,735	0%
52405	Non Capital Furniture & Equipm	0.00	0.00	2,426	2,425.04	100%	2,426	100%	0	0%
52415	Helicopter Maintenance	55,950.00	96,891.77	113,700	73,135.16	64%	113,700	100%	113,700	0%
52425	Vehicle Expense-Outside Vendor	199,377.20	285,395.36	403,184	235,523.69	58%	403,184	100%	200,000	50.9%
52430	Other Supplies/Materials	46,507.51	55,500.50	116,728	62,417.01	53%	111,296	95%	95,025	19.9%
52431	Supplies-Offices	82,188.82	148,467.21	61,600	36,663.12	60%	59,600	97%	61,600	0%
52440	Range Expense	122,932.10	117,665.96	117,000	72,872.74	62%	117,000	100%	117,000	0%
52450	Small Equip-Special/Safety	0.00	182.00	8,400	0.00	0%	8,400	100%	8,400	0%
52458	POST Training	108,996.66	97,758.30	119,000	72,136.92	61%	110,000	92%	110,000	8.9%
52460	In-Service Training	110,327.19	159,864.24	160,000	55,755.06	35%	169,000	106%	165,000	3%
52466	Fitness For Duty	2,200.00	4,147.50	3,000	2,962.50	99%	2,963	99%	3,000	0%
52470	Extradition Expense	3,353.93	10,699.85	10,000	0.00	0%	10,000	100%	10,000	0%
52480	Fire Alarm Ex & Repair	183.22	1,093.37	1,847	119.40	6%	1,847	100%	1,847	0%
52491	Swimming Pool Supplies	59,984.72	52,722.60	69,000	34,752.54	50%	69,000	100%	79,000	14%
52540	Fingerprint Expense	18,424.00	11,539.00	21,085	5,609.00	27%	17,835	83%	11,000	48.9%
52541	Physical/Mental Exams	39,903.00	24,416.00	30,718	14,299.00	47%	23,500	77%	31,000	1%
52545	Recruitment Testing	10,099.94	15,422.02	14,000	8,814.57	63%	14,000	100%	14,000	0%

5/6/2025

Report No. 1234

CITY OF POMONA

Revenue / Expenditure Report - 3 Year History

11:53:39AM

101	General Fund	2022-2023	2023-2024	2024-2025	2024-2025	%	2024-2025	%	2025-2026	%
		ACTUALS	ACTUALS	BUDGET	ACTUALS THRU 03/31/2025		YEAR-END ESTIMATE		BUDGET	
52580	General Maint & Repairs	266,208.69	212,597.46	360,648	195,553.15	54%	364,790	101%	333,400	8-%
52581	Office Equip Maint/Repair	28,967.34	27,355.96	48,500	17,936.61	37%	41,755	86%	42,400	13-%
52585	Property Maintenance & Repairs	490.00	2,000.00	2,500	0.00	0%	2,500	100%	2,500	0%
52610	Literary Books	49,365.71	58,205.50	55,179	30,756.80	56%	45,179	82%	50,000	9-%
52615	Serials	2,481.14	2,342.01	2,500	1,914.65	77%	2,000	80%	500	80-%
52620	Activity Program Supplies	109,270.19	231,695.33	217,949	144,896.63	66%	184,871	85%	159,930	27-%
52623	Recreation Trip Transportation	0.00	0.00	50,000	3,615.00	7%	50,000	100%	0	0%
52645	Safety Supplies	0.00	0.00	750	0.00	0%	750	100%	750	0%
52650	Canine Program	19,649.04	20,493.39	20,000	10,726.73	54%	21,500	108%	21,500	8%
52670	Photographic Expense	0.00	2,993.77	0	0.00	0%	0	0%	0	0%
52675	Uniform Related Expense	98,157.67	189,216.66	70,250	32,112.75	46%	70,000	100%	70,000	0%
52691	Police Commission Support	24,307.50	28,501.50	185,000	34,494.00	19%	100,000	54%	185,000	0%
52720	Trees, Shrubs & Seeds	4,699.00	8,736.26	30,000	2,106.91	7%	30,000	100%	30,000	0%
52740	Bed Linen & Supplies	5,181.02	17,703.91	18,200	12,151.45	67%	18,200	100%	18,200	0%
52800	Equipment Rental	427.25	180.32	550	0.00	0%	550	100%	550	0%
52840	Electronic Access	34,527.46	36,223.37	47,400	25,017.36	53%	62,400	132%	40,000	16-%
52902	Safety Training & Equip	4,174.64	5,151.56	14,327	6,465.25	45%	13,696	96%	13,200	8-%
52920	Weed Abatement	39,996.00	5,250.00	25,000	0.00	0%	5,000	20%	25,000	0%
52927	Coat-Tree Trim CW Extrordinary	150,260.00	226,929.50	261,951	195,637.75	75%	261,951	100%	200,000	24-%
52929	Contract - Swim Operations	234,399.66	305,084.51	300,000	211,178.77	70%	300,000	100%	320,000	7%
52930	Contract - Bldg & Safety	2,770,769.74	1,005,019.19	849,057	380,044.22	45%	885,000	104%	312,877	63-%
52931	Contract - Tree Maint	456,150.00	206,074.50	304,000	114,909.56	38%	304,000	100%	304,000	0%
52932	Contract - Landscape Maint	1,587,298.70	1,723,769.00	1,813,314	1,176,592.99	65%	1,813,314	100%	1,903,980	5%
52934	Contract - Sweeping	46,999.64	0.00	0	0.00	0%	0	0%	0	0%
52937	Contract - Security	425,494.97	739,523.88	775,436	488,730.20	63%	777,116	100%	704,920	9-%
52938	Contract - Bldg Automation	37,425.00	37,926.00	73,476	40,248.00	55%	50,076	68%	50,334	31-%
52940	Abate Hazardous Buildings	62,828.95	38,943.27	52,930	3,010.00	6%	20,000	38%	40,000	24-%
52945	Contract - City Attorney	949,365.46	1,074,290.31	1,300,000	915,211.64	70%	1,300,000	100%	1,300,000	0%
58276	Community Outreach	0.00	35,521.58	62,974	11,549.06	18%	41,474	66%	45,000	29-%
59002	Prior Year Expend Correction	0.00	6,408.00	0	0.00	0%	0	0%	0	0%
59900	Contingency-General	0.00	6,860.36	190,050	0.00	0%	229,500	121%	250,000	32%
59920	Proposed Reduction	0.00	0.00	0	0.00	0%	0	0%	4,603,537-	0%
59930	Section 115 Trustee	0.00	3,688,250.00	500,000	250,000.00	50%	500,000	100%	0	0%
59993	Supplements	0.00	0.00	0	0.00	0%	0	0%	314,030	0%

5/6/2025

CITY OF POMONA

Report No. 1234

Revenue / Expenditure Report - 3 Year History

11:53:39AM

101	General Fund	2022-2023	2023-2024	2024-2025	2024-2025	%	2024-2025	%	2025-2026	%
		ACTUALS	ACTUALS	BUDGET	ACTUALS THRU 03/31/2025	ACTUALS/ BUDGET	YEAR-END ESTIMATE	YR END/ BUDGET	BUDGET	BUDGET CHANGE
	Total Controllable Exp	13,387,394.23	16,476,867.19	15,705,733	8,005,174.09	51%	14,973,372	95%	8,139,906	48%
52081	Off-Site Storage	5,884.84	4,973.15	7,500	4,096.41	55%	7,450	99%	7,500	0%
52101	Conf/Misc Exp-Dist 1	22,488.00	23,596.00	12,208	11,733.38	96%	11,256	92%	25,251	107%
52102	Conf/Misc Exp-Dist 2	22,488.00	23,596.00	24,415	15,657.85	64%	24,415	100%	25,251	3%
52103	Conf/Misc Exp-Dist 3	22,488.00	23,596.00	24,415	15,524.02	64%	24,415	100%	25,251	3%
52104	Conf/Misc Exp-Dist 4	22,488.00	23,596.00	24,415	11,393.38	47%	24,415	100%	25,251	3%
52105	Conf/Misc Exp-Dist 5	22,488.00	23,596.00	24,415	4,257.85	17%	24,415	100%	25,251	3%
52106	Conf/Misc Exp-Dist 6	22,488.00	23,596.00	12,208	11,207.85	92%	11,125	91%	25,251	107%
52107	Conf/Misc Exp-Mayor	26,545.00	27,853.00	28,820	20,762.94	72%	28,820	100%	29,807	3%
52111	Dumping Fee	0.00	215,521.54	281,690	142,595.86	51%	255,000	91%	184,000	35-%
52131	Conf/Misc Exp-Dist 1	0.00	0.00	12,207	3,481.86	29%	12,207	100%	0	0%
52136	Conf/Misc Exp-Dist 6	0.00	0.00	12,207	4,416.26	36%	12,207	100%	0	0%
52150	Data Communications Lines	28,804.09	29,480.80	29,485	3,207.95	11%	39,650	134%	22,700	23-%
52160	Pub, Print Ord/Recs/Legals	8,812.60	5,330.12	13,700	3,431.48	25%	7,306	53%	8,450	38-%
52180	Audit Services	26,970.86	24,458.70	25,728	18,573.96	72%	25,728	100%	26,013	1%
52205	Jail Bedding Fees	0.00	0.00	1,000	0.00	0%	0	0%	0	0%
52250	Insurance Premiums	0.00	20,205.00	0	0.00	0%	0	0%	0	0%
52274	Required Contract Services	410,190.41	304,870.90	400,250	196,587.91	49%	394,200	98%	484,165	21%
52275	Registrar Services	391,557.38	592,557.67	600,000	1,986.30	0%	340,871	57%	500,000	17-%
52298	Hazardous Waste Compliance	1,339.00	2,287.76	6,500	3,200.23	49%	11,500	177%	6,500	0%
52299	Regulatory Compliance	5,735.80	5,821.86	11,850	3,616.60	31%	11,600	98%	13,600	15%
52324	Humane Society Contract	1,519,310.00	1,735,364.04	1,650,000	1,247,547.14	76%	1,875,000	114%	2,200,000	33%
52360	Medical Services	150,885.98	112,620.31	136,000	64,382.65	47%	140,000	103%	140,000	3%
52361	Contract Fees	0.00	0.00	4,000	0.00	0%	4,000	100%	4,000	0%
52370	Fuel Expense	36,010.12	24,409.99	94,603	26,077.51	28%	48,603	51%	50,000	47-%
52390	Uniform Service	12,871.11	23,501.60	21,908	13,768.42	63%	21,908	100%	19,200	12-%
52461	Tuition Reimbursement	12,310.82	38,933.74	68,500	28,088.05	41%	52,500	77%	59,000	14-%
52572	Lease Equipment-Citywide	205,741.72	200,211.33	194,750	98,054.44	50%	194,750	100%	195,000	0%
52575	Fire Contract	33,490,372.00	37,034,038.00	36,629,479	27,472,109.40	75%	36,629,479	100%	37,758,927	3%
52576	Automation Lease	2,917.94	3,016.71	5,500	1,977.18	36%	3,960	72%	3,960	28-%
52588	Automation-Maintenance	330,388.45	416,166.82	484,076	375,648.06	78%	483,140	100%	459,096	5-%
52649	Bus Shelter Maintenance	0.00	0.00	36,000	0.00	0%	36,000	100%	36,000	0%
52690	Election Expense	212.36	656.70	1,000	231.53	23%	226	23%	500	50-%

5/6/2025

Report No. 1234

CITY OF POMONA

Revenue / Expenditure Report - 3 Year History

11:53:39AM

101	General Fund	2022-2023	2023-2024	2024-2025	2024-2025	%	2024-2025	%	2025-2026	%
		ACTUALS	ACTUALS	BUDGET	ACTUALS THRU 03/31/2025	ACTUALS/ BUDGET	YEAR-END ESTIMATE	YR END/ BUDGET	BUDGET	BUDGET CHANGE
52771	Tri-City Mental Health	43,675.00	43,675.00	43,675	43,675.00	100%	43,675	100%	43,675	0%
53222	Taxes - PBID	0.00	9,498.90	9,690	4,842.83	50%	9,690	100%	9,885	2%
53915	Property Tax Admin Fee-SB2557	263,279.18	279,230.57	270,000	311,880.02	116%	270,000	100%	305,000	13%
54015	IT Software/Hardware Maintenance	0.00	45,825.00	0	0.00	0%	0	0%	0	0%
58920	Uncollectible Accounts	36,218.77	20,318.16	10,000	9,670.83	97%	10,000	100%	0	0%
59989	Permit Refunds-Prior Year	15,344.89	26,767.00	0	0.00	0%	0	0%	0	0%
	Total Required Exp	37,160,306.32	41,389,170.37	41,212,194	30,173,685.15	73%	41,089,511	100%	42,718,484	4%
52070	Gas & Electricity	1,019,911.21	1,053,984.74	1,192,494	832,529.10	70%	1,164,087	98%	1,235,069	4%
52071	Water	635,992.06	836,792.98	970,355	505,694.09	52%	906,576	93%	946,560	2%
52075	SCE Discount	0.00	0.00	0	18,921.16	0%	0	0%	0	0%
52121	Telephone Service Expense	93,813.88	94,192.22	0	0.00	0%	0	0%	0	0%
52123	Desk Phone Expense	43,077.29	21,152.07	0	0.00	0%	0	0%	0	0%
52128	Cellular Phones	71,820.30	185,246.10	0	0.00	0%	0	0%	0	0%
52151	Air Cards	49,625.13	59,699.06	0	0.00	0%	0	0%	0	0%
	Total Utilities	1,914,239.87	2,251,067.17	2,162,849	1,319,302.03	61%	2,070,663	96%	2,181,629	1%
52185	Info Systems Allocation	1,548,269.00	2,062,001.05	2,757,507	2,074,532.56	75%	2,761,100	100%	2,640,385	4%
52235	Claims Exp - Liab	2,237,876.00	2,781,014.00	2,762,869	2,072,151.45	75%	2,762,869	100%	2,918,714	6%
52245	Liab Admin Alloc	2,653,604.00	3,120,131.00	3,855,692	2,899,344.69	75%	3,860,743	100%	3,736,714	3%
52246	Unempl Admin Alloc	6,765.00	6,966.00	7,443	5,596.29	75%	7,453	100%	7,701	3%
52427	W/C Admin Alloc	813,404.00	971,246.00	926,822	696,825.54	75%	927,603	100%	921,408	1%
52420	Fleet Operation	1,737,141.00	2,200,194.00	2,654,290	1,990,717.11	75%	2,654,290	100%	2,359,765	11%
53920	Debt Svc Admin Alloc	29,993.13	473.37	0	0.00	0%	0	0%	0	0%
53921	POB Allocation	12,326,221.00	12,739,487.95	12,142,290	9,111,511.59	75%	12,141,833	100%	12,188,024	0%
	Total Alloc Costs & Self Ins	21,333,273.13	23,881,513.37	25,106,913	18,850,679.23	75%	25,115,891	100%	24,772,711	1%
59901	Admin Svc Change - Gen Svcs	102,796.00-	107,833.00-	101,724-	50,862.00-	50%	101,724-	100%	105,182-	3%
59902	Admin Svc Change - Mayor/Council	125,795.00-	131,959.00-	24,830-	12,415.00-	50%	24,830-	100%	25,675-	3%
59903	Admin Svc Change - City Clerk	60,819.00-	63,799.00-	86,749-	43,374.50-	50%	86,749-	100%	89,698-	3%
59907	Admin Svc Change - HR	289,172.00-	303,341.00-	407,190-	203,595.00-	50%	407,190-	100%	421,035-	3%
59911	Admin Svc Change - Finance	496,342.00-	520,662.00-	421,922-	210,961.00-	50%	421,922-	100%	436,267-	3%
59913	Admin Svc Change - Admin	183,917.00-	192,929.00-	297,432-	148,716.00-	50%	297,432-	100%	307,545-	3%

5/6/2025

Report No. 1234

CITY OF POMONA

Revenue / Expenditure Report - 3 Year History

11:53:39AM

:01	General Fund	2022-2023	2023-2024	2024-2025	2024-2025	%	2024-2025	%	2025-2026	%
		ACTUALS	ACTUALS	BUDGET	ACTUALS THRU 03/31/2025	ACTUALS/ BUDGET	YEAR-END ESTIMATE	YEAR-END/ BUDGET	BUDGET	BUDGET CHANGE
59925	Admin Svc Charge - Pub Works	413,818.00-	434,095.00-	467,723-	233,861.50-	50%	467,723-	100%	483,626-	3%
	Total Recovered Cost	1,672,659.00-	1,754,618.00-	1,807,570-	903,785.00-	0%	1,807,570-	100%	1,869,028-	3%
66107	Building Improvements	72,151.46	27,210.63	0	0.00	0%	0	0%	0	0%
66180	Furniture & Equipment	41,998.28	0.00	68,275	17,000.00	25%	212,000	311%	0	0%
66182	Automobiles & Trucks	422,543.34	2,936,268.65	277,054	74,095.59	27%	223,841	84%	0	0%
66189	Other Equipment	865,500.95	0.00	280,880	246,851.21	88%	278,852	99%	178,964	36-%
66193	Automation Acquisitions	29,824.06	5,000.00	480,000	177,911.75	37%	285,000	59%	0	0%
66205	Capital Prior Year Carryover	0.00	0.00	0	0.00	0%	0	0%	105,053	0%
	Total Capital	1,432,018.09	2,968,479.28	1,106,209	515,858.55	47%	1,009,693	91%	284,017	74-%
88913	Trsf to SGT - Street Trees	131,750.00	131,750.00	131,750	98,812.50	75%	131,750	100%	131,750	0%
88921	Transfer To Equip Repl	397,047.37	1,294,125.00	200,000	100,000.00	50%	200,000	100%	0	0%
88923	Transfer to Debt Service	1,444,646.64	1,441,757.32	1,450,765	725,382.08	50%	1,450,765	100%	1,444,251	0%
88930	Transfers To Other Funds	299,443.01	25,603.43	0	0.00	0%	0	0%	0	0%
88935	Transfer To St Citizen Nutr	101,729.40	83,639.24	97,560	14,160.70	15%	97,560	100%	110,000	13%
88951	Transfer to Water CIP	0.00	0.00	50,000	50,000.00	100%	50,000	100%	0	0%
88987	Transfer to CIP Project Fund	5,510,000.00	3,763,440.00	3,702,450	3,702,450.00	100%	3,702,450	100%	0	0%
88988	Transfer to Pension Oblig Bond	2,869,877.76	2,875,768.52	2,867,288	1,433,643.14	50%	2,867,288	100%	2,875,514	0%
88991	Trsf to Catastrophic Event Fd	0.00	300,000.00	300,000	150,000.00	50%	300,000	100%	0	0%
88992	Trsf to Children & Youth Fd	0.00	0.00	1,645,780	0.00	0%	1,645,780	100%	7,502,929	356%
	Total Transfer Out	10,754,494.18	9,916,083.31	10,445,593	6,274,448.42	60%	10,445,593	100%	12,064,444	15%
Total Expense:		144,132,114.85	163,153,823.75	166,229,697	116,558,574.76	70%	166,429,257	100%	168,566,646	1%
Net ALL DEPARTMENTS		13,261,874.90	2,675,422.96-	3,977,404-	23,106,776.95-		7,159,421-		5,423,304-	