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**CITY OF POMONA  
VEHICLE PARKING DISTRICT  
BOARD OF PARKING PLACE COMMISSIONERS  
STAFF REPORT**

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June 8, 2023

Agenda Item No. 06-08-05

To: Vehicle Parking District Board of Parking Place Commissioners

From: Kirk Pelsler, Deputy City Manager *Pelsler*

Submitted By: Joaquin Wong, Sr. Project Manager

**SUBJECT: RECEIVE AND FILE THE FISCAL YEAR (FY) 2023-2024 VEHICLE  
PARKING DISTRICT (VPD) BUDGET**

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**RECOMMENDATION:**

That the Vehicle Parking District (VPD) Board of Parking Place Commissioners receive and file the VPD Fiscal Year 2023-2024 VPD Budget submitted to the City Council for adoption.

**EXECUTIVE SUMMARY:**

By receiving and filling the FY 2023-2024 VPD Budget, the Commission will essentially endorse the City Council's approval of next fiscal year's VPD budget. The proposed Budget reflects a shortfall of approximately \$102,849. The shortfall is backfilled from the VPD's fund balance reserves.

Additionally, expenditures are kept to a minimum and at a very conservative level. At the end of FY year 2022 -2023 the VPD received an additional one-time revenue of approximately \$835,000 (less escrow and title closing costs) from the sale of Lot 2 which will be reflected in the VPD fund balance in the future. To sustain ongoing operations, fee modifications and possibly selling other under-utilized parking lots and/or properties no longer deemed necessary for public parking could be considered. Retaining ownership of these properties creates maintenance and operational liabilities.

**FISCAL IMPACT:**

The proposed VPD FY 2022-2023 Budget revenues are \$733,226. The proposed expenditures are \$836,075. This presents a negative gap of \$102,849. The gap will be back-filled from the VPD's Fund Balance Reserves which current balance is approximately \$2,002,465 (less proceeds from the sale of Lot 2). Proceeds from current and future sales of VPD lots and/or properties will be added in the Fund Balance as a one-time revenue.

VPD FY 2023/2024 Budget

June 8, 2023

Page 2 of 2

Though the VPD may never recover lost revenues. To sustain ongoing operations in the future, fee modifications should be considered.

**DISCUSSION:**

The FY 2023/2024 Budget reflects anticipated revenues from daily parking fees, parking permit sales, special event parking permits sales, rental property income and probable land sales. VPD budget expenditures account for operational expenses, which generally include staffing, equipment, property maintenance, procurement of equipment and services, insurance, consulting fees, legal services, and general administration costs. The proposed budget also provides a comparison of the past year's amended budget estimate FY 2022-2023 and the proposed FY 2023-2024 Budget. However, it does not provide the VPD fund balance, which is currently approximately \$2,002,465 (staff provides a fund balance report on a monthly basis for the Commission's information). Additionally, the VPD just sold Lot 2 before the end of the current fiscal year for \$835,000. This revenue is not yet reported in the current Fund Balance. This is a one-time revenue that will be added to the fund balance and accounted for in future fund balance reports.

Receiving and filling the FY 2023-2024 VPD Budget is essentially validating to the City Council's approval of the budget. Ultimately all City budgets are approved by the City Council including the VPD budget. The proposed budget reflects a shortfall of approximately \$102,849. To sustain ongoing operations in the future, fee modifications and sale of underutilized parking lots and properties should be considered for future action.

Prepared by:

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Joaquin Wong  
Senior Project Manager

Attachment: VPD FY 2023/2024 VPD Budget

# ATTACHMENT VPD FY 2023-2024 BUDGET

Revenue / Expenditure Report - 3 Year History									
	2020-2021 ACTUALS	2021-2022 ACTUALS	2022-2023 BUDGET	2022-2023 ACTUALS THRU 05/31/2023	% ACTUALS/ BUDGET	2022-2023 YEAR-END ESTIMATE	% YR END/ BUDGET	2023-2024 BUDGET	% BUDGET CHANGE
230 Vehicle Parking District Fund									
9200 Vehicle Parking District									
40014 SB211 Pass Thru	2,634.05	2,547.29	2,212	1,602.01	72 %	2,212	100 %	2,212	0 %
40630 Property Taxes	13,535.24	15,708.20	10,670	12,795.13	120 %	10,670	100 %	10,670	0 %
All Property Taxes	16,169.29	18,255.49	12,882	14,397.14	112 %	12,882	100 %	12,882	0 %
40188 Parking Space Rentals	162,597.00	459,314.00	384,780	552,743.19	144 %	600,000	156 %	600,000	56 %
40190 Rentals - Property	26,204.20	1,889.50	20,000	15,444.75	77 %	20,000	100 %	20,000	0 %
40224 Investment Earnings-Pooled Csh	13,618.11	14,502.68	15,726	5,199.52	33 %	15,726	100 %	32,344	106 %
40246 GASB 31 Adjustment	21,225.41	46,316.59	0	39,703.32	0 %	0	0 %	0	0 %
All Rev from Use of \$ & Prop	181,193.90	425,610.59	420,506	613,090.78	146 %	635,726	151 %	652,344	55 %
40110 Parking Meter-Cash	2,629.35	11,486.42	12,000	10,851.88	90 %	13,000	108 %	13,000	8 %
40114 Parking Meter-Credit	13,676.20	66,724.30	49,644	83,358.40	168 %	55,000	111 %	55,000	11 %
All Fees	16,305.55	78,210.72	61,644	94,210.28	153 %	68,000	110 %	68,000	10 %
80881 Trnsf frm American Rescue Plan	0.00	4,250.00	0	0.00	0 %	0	0 %	0	0 %
All Transfers In	0.00	4,250.00	0	0.00	0 %	0	0 %	0	0 %
40404 Sale of Land/Property	0.00	0.00	0	0.00	0 %	835,000	0 %	0	0 %
All Other Financing Sources	0.00	0.00	0	0.00	0 %	835,000	0 %	0	0 %
<b>Total Revenue</b>	<b>213,668.74</b>	<b>526,326.80</b>	<b>495,032</b>	<b>721,698.20</b>	<b>146 %</b>	<b>1,551,608</b>		<b>733,226</b>	<b>48 %</b>
51012 Earnings & Benefits	216,849.42	175,283.00	148,335	139,422.46	94 %	148,335	100 %	154,649	4 %
51040 Hourly	27,377.15	20,159.04	26,998	14,629.54	54 %	17,950	66 %	19,874	26 %
51080 Total Buybacks	4,457.18	2,693.48	5,650	3,947.79	70 %	3,948	70 %	4,053	28 %
Total Staffing	248,683.75	198,135.52	180,983	157,999.79	87 %	170,233	94 %	178,576	1 %
52060 Office Supplies	156.41	443.89	1,250	215.97	17 %	1,250	100 %	1,325	6 %
52063 Postage	15.43	63.78	500	168.80	34 %	500	100 %	525	5 %
52064 Printing & Copying	527.45	709.89	1,625	320.10	20 %	1,625	100 %	1,625	0 %
52182 Credit Card Fees	1,279.92	7,097.01	9,750	8,831.90	91 %	9,750	100 %	9,750	0 %
52285 Controllable Contract Services	508.75	24,659.45	40,675	4,000.00	10 %	44,675	110 %	126,000	210 %
52350 Departmental Expense	0.00	192.94	1,000	14.72	1 %	1,000	100 %	1,000	0 %
52380 Vehicle Maintenance/Repair	0.00	0.00	2,650	0.00	0 %	2,650	100 %	3,050	15 %
52381 Equipment Maint/Repair	0.00	0.00	2,000	0.00	0 %	2,000	100 %	2,000	0 %
52402 Small Tools & Equipment	84.34	0.00	11,200	99.12	1 %	11,200	100 %	300	97 %
52403 Computer Related Acquisitions	73.58	126.78	2,000	0.00	0 %	2,000	100 %	2,200	10 %
52430 Other Supplies/Materials	0.00	2,591.16	5,250	0.00	0 %	5,250	100 %	5,250	0 %
52581 Office Equip Maint/Repair	0.00	0.00	500	2.00	0 %	500	100 %	500	0 %
52583 Parking Lot Maintenance	1,951.60	14,142.48	17,500	2,523.67	14 %	17,500	100 %	30,000	71 %
52585 Property Maintenance & Repairs	157.50	810.50	7,500	18.74	0 %	7,500	100 %	7,500	0 %
52711 Landscape Maintenance	35,164.00	22,860.00	36,960	19,050.00	52 %	36,960	100 %	36,960	0 %
52750 Traffic Signs	0.00	0.00	1,000	0.00	0 %	1,000	100 %	1,000	0 %
52934 Contract - Sweeping	40,560.00	40,560.00	42,000	27,040.00	64 %	42,000	100 %	42,000	0 %

C I T Y O F P O M O N A

Revenue / Expenditure Report - 3 Year History

230	Vehicle Parking District Fund	2020-2021 ACTUALS	2021-2022 ACTUALS	2022-2023 BUDGET	2022-2023 ACTUALS THRU 05/31/2023	% ACTUALS/ BUDGET	2022-2023 YEAR-END ESTIMATE	% YR END/ BUDGET	2023-2024 BUDGET	% BUDGET CHANGE
52945	Contract - City Attorney	8,332.00	315.00	60,000	0.00	0%	60,000	100%	60,000	0%
53218	Closing Costs Expenditure	0.00	0.00	6,000	0.00	0%	6,000	100%	12,000	100%
53905	CIP Admin Allocation	0.00	0.00	5,000	0.00	0%	5,000	100%	5,000	0%
	Total Controllable Exp	88,810.98	114,572.88	254,360	62,285.02	24%	258,360	102%	347,985	37%
52160	Pub, Print Ord/Res/Legals	0.00	0.00	2,500	0.00	0%	2,500	100%	2,500	0%
53222	Taxes - PBID	176,017.97	196,766.36	181,516	181,397.01	100%	181,398	100%	185,026	2%
53915	Property Tax Admin Fee-SB2557	154.71	145.07	370	139.57	38%	370	100%	370	0%
58920	Uncollectible Accounts	90.00	0.00	0	0.00	0%	0	0%	0	0%
	Total Required Exp	176,262.68	196,911.43	184,386	181,536.58	98%	184,268	100%	187,896	2%
52070	Gas & Electricity	14,295.38	16,198.76	16,300	12,154.12	75%	16,300	100%	17,278	6%
52071	Water	7,948.98	8,007.43	8,470	5,799.44	68%	8,470	100%	8,980	6%
52121	Telephone Service Expense	815.32	682.08	883	480.97	54%	883	100%	0	0%
52123	Desk Phone Expense	0.00	261.24	220	322.67	147%	350	159%	352	60%
52128	Cellular Phones	264.38	0.00	0	0.00	0%	0	0%	0	0%
	Total Utilities	23,324.06	25,149.51	25,873	18,757.20	72%	26,003	101%	26,610	3%
52185	Info Systems Allocation	7,434.00	12,264.69	4,640	3,866.60	83%	4,640	100%	4,762	3%
52245	Liab Admin Alloc	7,354.00	10,643.48	7,344	6,120.00	83%	7,344	100%	9,622	31%
52246	Unempl Admin Alloc	28.00	38.26	19	17.38	91%	19	100%	22	16%
52247	WC Admin Alloc	2,751.00	4,022.72	2,301	2,109.25	92%	2,301	100%	3,027	32%
52420	Fleet Operation	1,702.00	4,046.00	2,493	2,077.50	83%	2,493	100%	396	84%
53910	Admin Service Charge	46,261.00	46,955.00	50,054	25,027.00	50%	50,054	100%	52,507	5%
53921	POB Allocation	0.00	0.00	18,082	16,575.13	92%	18,082	100%	24,672	36%
	Total Alloc Costs & Self Ins	65,530.00	77,970.15	84,933	55,792.86	66%	84,933	100%	95,008	12%
89987	Transfer to CIP Project Fund	236.23	10,064.45	0	0.00	0%	0	0%	0	0%
	Total Transfer Out	236.23	10,064.45	0	0.00	0%	0	0%	0	0%
	Total Expense	602,847.70	622,803.94	730,535	476,371.45	65%	723,797	99%	836,075	14%
	Net Vehicle Parking District	389,178.96-	96,477.14-	235,503-	245,326.75		827,811		102,849-	

C I T Y O F P O M O N A

Revenue / Expenditure Report - 3 Year History

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230 Vehicle Parking District Fund

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 Net Vehicle Parking District Fund 389,178.96- 96,477.14- 235,503.00- 245,326.75 827,811 102,849-

ATTACHMENT  
VPD FY 2023-2024  
BUDGET FUND BALANCE

05/22/23

REPORT RG533

C I T Y O F P O M O N A - F I N A N C E D E P A R T M E N T

PAGE:1

CASH BALANCE REPORT BY MONTH - Vehicle Parking District Fund

	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023
230-0000-10100-00000	2,398,757.22	2,322,805.91	2,088,401.38	2,204,747.41	1,836,013.29	1,795,509.97
JUL						
AUG	2,445,667.13	2,332,755.33	2,093,483.23	2,201,061.86	1,810,322.23	1,877,600.71
SEP	2,443,611.90	2,335,150.64	2,110,649.21	2,186,107.28	1,857,141.50	1,879,873.97
OCT	2,291,435.83	2,377,129.09	2,013,850.12	2,197,982.44	1,946,155.24	1,905,200.67
NOV	2,261,287.25	2,277,628.84	2,003,223.96	2,063,032.52	1,817,859.86	1,899,220.89
DEC	2,273,560.55	2,254,979.28	2,099,256.15	2,039,909.70	1,905,130.73	1,880,463.30
JAN	2,347,876.62	2,352,168.54	2,353,220.70	2,041,660.21	1,888,736.67	1,883,694.81
FEB	2,322,613.47	2,420,043.24	2,337,571.93	2,025,219.32	1,879,154.66	1,968,002.09
MAR	2,319,239.11	2,393,929.98	2,352,165.60	1,985,990.63	1,964,617.68	1,957,300.00
APR	2,246,991.25	2,279,734.94	2,440,645.68	1,907,889.74	1,873,698.51	1,968,605.23
MAY	2,222,894.34	2,259,249.19	2,403,881.53	1,888,838.25	1,857,263.95	2,002,465.74
JUN	2,253,775.07	2,088,554.35	2,331,813.67	1,856,136.86	1,791,776.77	