

# CITY OF BURBANK CALIFORNIA

**POPULAR ANNUAL  
FINANCIAL REPORT  
FISCAL YEAR ENDED  
JUNE 30, 2025**







Government Finance Officers Association

Award for  
Outstanding  
Achievement in  
Popular Annual  
Financial Reporting

Presented to

**City of Burbank  
California**

For its Annual Financial Report  
For the Fiscal Year Ended  
June 30, 2024

*Christopher P. Morrill*

Executive Director/CEO

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# Welcome

The City of Burbank is pleased to present the Popular Annual Financial Report (PAFR) for the Fiscal Year (FY) ended June 30, 2025. The PAFR serves as an accessible, easy-to-read overview of the City's financial activity based on the information derived from the City's FY 2024-25 Annual Comprehensive Financial Report (ACFR). Financial reporting includes both governmental and business-type activities to present an overall view of the City's financials. At times, the financial data, when noted, is combined. Various supplemental, statistical, and demographic sources were taken from multiple publicly available sources.

The City's ACFR is prepared in accordance with Generally Accepted Accounting Principles (GAAP), as established by the Governmental Accounting Standards Board (GASB), and is audited by LSL LLP, a public accounting firm fully licensed and qualified to perform audits of local municipalities within the State of California. The PAFR is unaudited and presented in a non-GAAP format. It is simplified, condensed, does not segregate all funds, and does not provide all the necessary financial statements and note disclosures required by GAAP for government entities. For this reason, the PAFR is not intended to replace the ACFR, rather it helps give an overview of Burbank's economic outlook, an analysis of the City's financial position, and other key information.



For more information, the ACFR is accessible through the City of Burbank's website at [www.burbankca.gov/web/financial-services](http://www.burbankca.gov/web/financial-services)

In person copies are available at all Burbank Library locations and at the Administrative Services Building located at 301 E. Olive Avenue, Burbank, CA 91502.

Questions concerning the ACFR or PAFR can be addressed to [Accounting@BurbankCA.gov](mailto:Accounting@BurbankCA.gov) or at 818-238-5500.





# City Profile

Nestled between the Hollywood Hills and Verdugo Mountains lies the City of Burbank. There are approximately 12,400 businesses and non-profit agencies, and 42,300 households within the City limits. With an estimated population of 106,146, Burbank is the 13th most populated cities in Los Angeles County. As a full-service charter city, Burbank provides to its residents a full range of municipal services, including but not limited to, public safety (police and fire), street construction and maintenance, and utilities. Burbank prides itself on the high-quality services and amenities it is able to provide to its residents.

Known as the “Media Capital of the World”, some of the most famous names in the entertainment business maintain a strong presence in Burbank, including The Walt Disney Company, Warner Bros. Entertainment Inc., ABC, Inc., and Nickelodeon Animation. The Hollywood Burbank Airport helps fulfill the air transportation needs of Burbank’s residents and businesses, as well as the surrounding communities. Other businesses and industries with a strong presence in the City include manufacturing, retail, wholesale, real estate, banking/finance, hospital/medical facilities, automotive, hotel, restaurant, education, and public utilities. There are several major retail centers throughout the City including the Burbank Town Center, Burbank Empire Center, Magnolia Park, and Downtown Burbank.



2025 BURBANK ROSE PARADE FLOAT

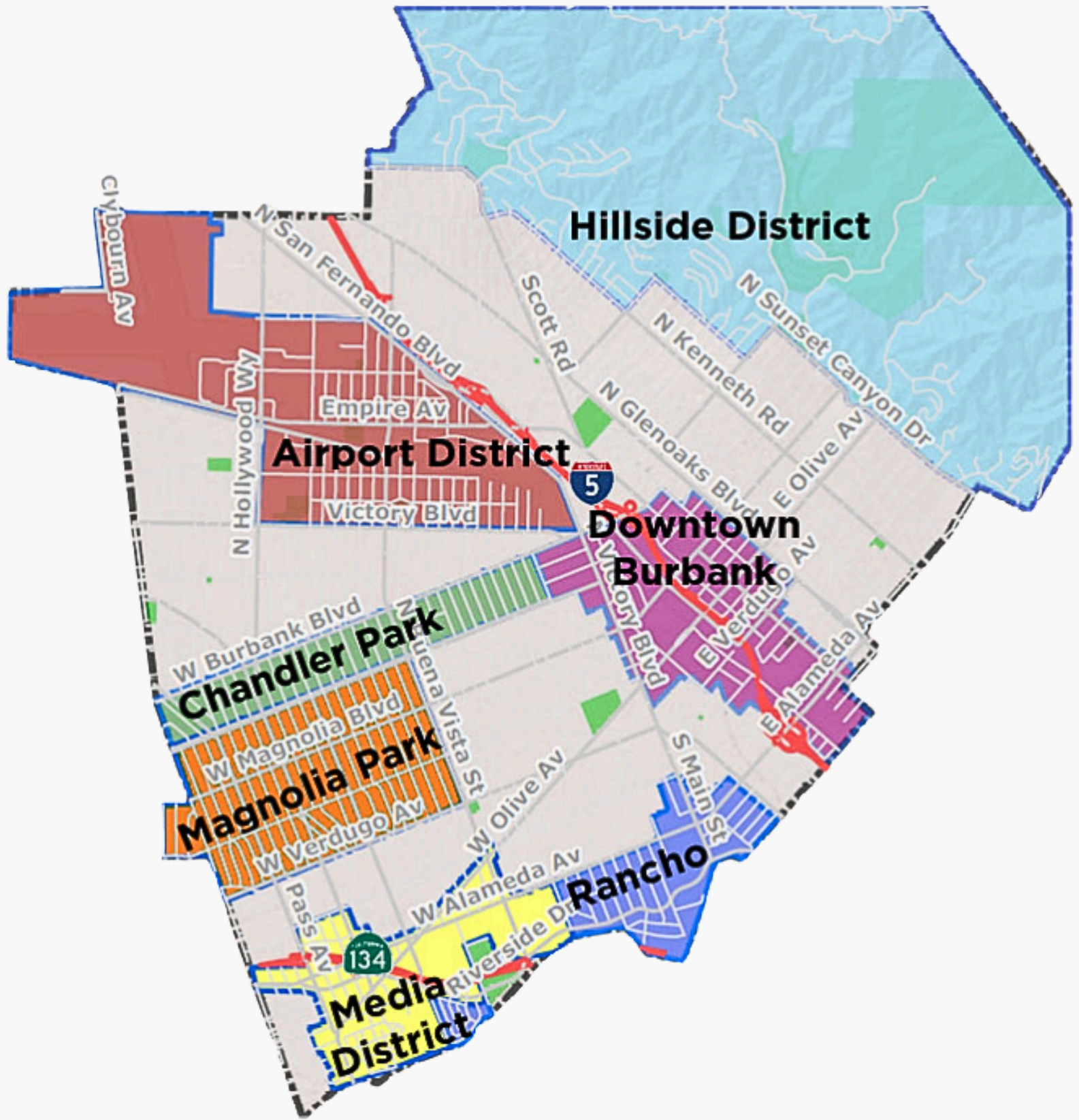
## **Top 10 Industries**

1. Entertainment
2. Health Care Services
3. Professional, Scientific, and Technical Services
4. Information Technology
5. Local Government and Non-Profits
6. Retail/Wholesale
7. Food Service and Beverage Services
8. Administrative and Support Services
9. Manufacturing
10. Construction

## **Principal Employers**

1. Warner Bros. Discovery
2. The Walt Disney Company
3. Hollywood Burbank Airport
4. Providence St. Joseph Medical Center
5. Burbank Unified School District
6. City of Burbank
7. Cast and Crew Entertainment Technology
8. Nickelodeon
9. Entertainment Partners
10. Walmart

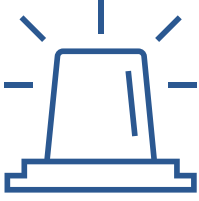
# Map of Burbank





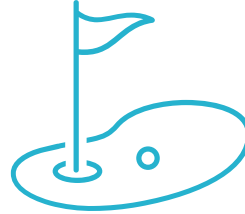
# Key Statistics

## Police



1 Police station  
8,635 Reports taken  
37,119 Service calls

## Golf Course



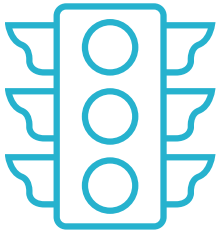
1 Golf course  
62,324 Rounds of full golf played  
8,568 Rounds of 3-par golf played

## Fire



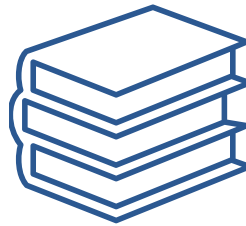
6 Fire stations  
1,274 Fire incidents  
11,203 Medical incidents

## Public Works



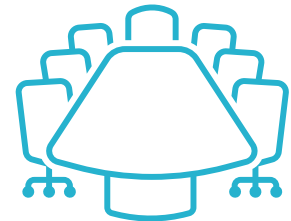
280 Miles of streets  
9,867 Street lights  
201 Signalized intersections

## Library



3 Libraries  
246,074 Physical books checked out  
58,944 Audiovisual recordings checked out

## Community Development



5,210 Building permits  
450 Business licenses  
11,500 Business tax registrations

## Parks and Recreation



22 Tennis courts  
22 Pickleball courts  
15 Ballfields

## Parks and Recreation



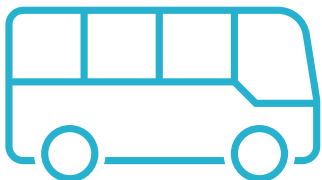
14,417 Sports participants  
10,137 Special interest participants  
4,679 After-school/Daycamp participants

## Parks and Recreation



27 Parks  
2 Swimming pools  
3 Recreation centers

## Community Development



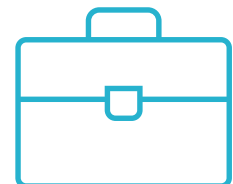
221,926 Bus trips

## Economic Development



35 New restaurants/shops attracted  
14 Approved and proposed developments in progress

## Economic Development



165K in local workforce  
\$90,070 Median household income

# Form of Government

Burbank operates on a Council-Manager form of government. The City Council has the authority to make and enforce laws and regulations concerning municipal affairs. It consists of five members elected at-large for four-year terms. The Mayor and Vice-Mayor are selected from the City Council members and serve one-year terms. The City's other elected officials are the City Treasurer and City Clerk, who both commit to four-year terms. The City Manager and City Attorney are both appointed by the City Council, with all department heads being hired by the City Manager.

## City Council

Mayor



Nikki  
Perez

Vice Mayor



Tamala  
Takahashi

Council  
Member



Konstantine  
Anthony

Council  
Member



Zizette  
Mullins

Council  
Member



Christopher  
John Rizzotti

## Appointed Officials

Justin Hess

Joseph McDougall

City Manager

City Attorney

## Elected Officials

Kimberly Clark

Krystle Palmer

City Clerk

City Treasurer

## Management Team

Courtney Padgett

Mandip Samra

Jose Calderon

Patrick Prescott

Jennifer Becker

Danny Alvarez

Eric Lashley

Betsy McClinton

Marisa Garcia

Rafael Quintero

Ken Berkman

Assistant City Manager

BWP General Manager

Chief Information Officer

Community Development Director

Financial Services Director

Fire Chief

Library Services Director

Management Services Director

Parks and Recreation Director

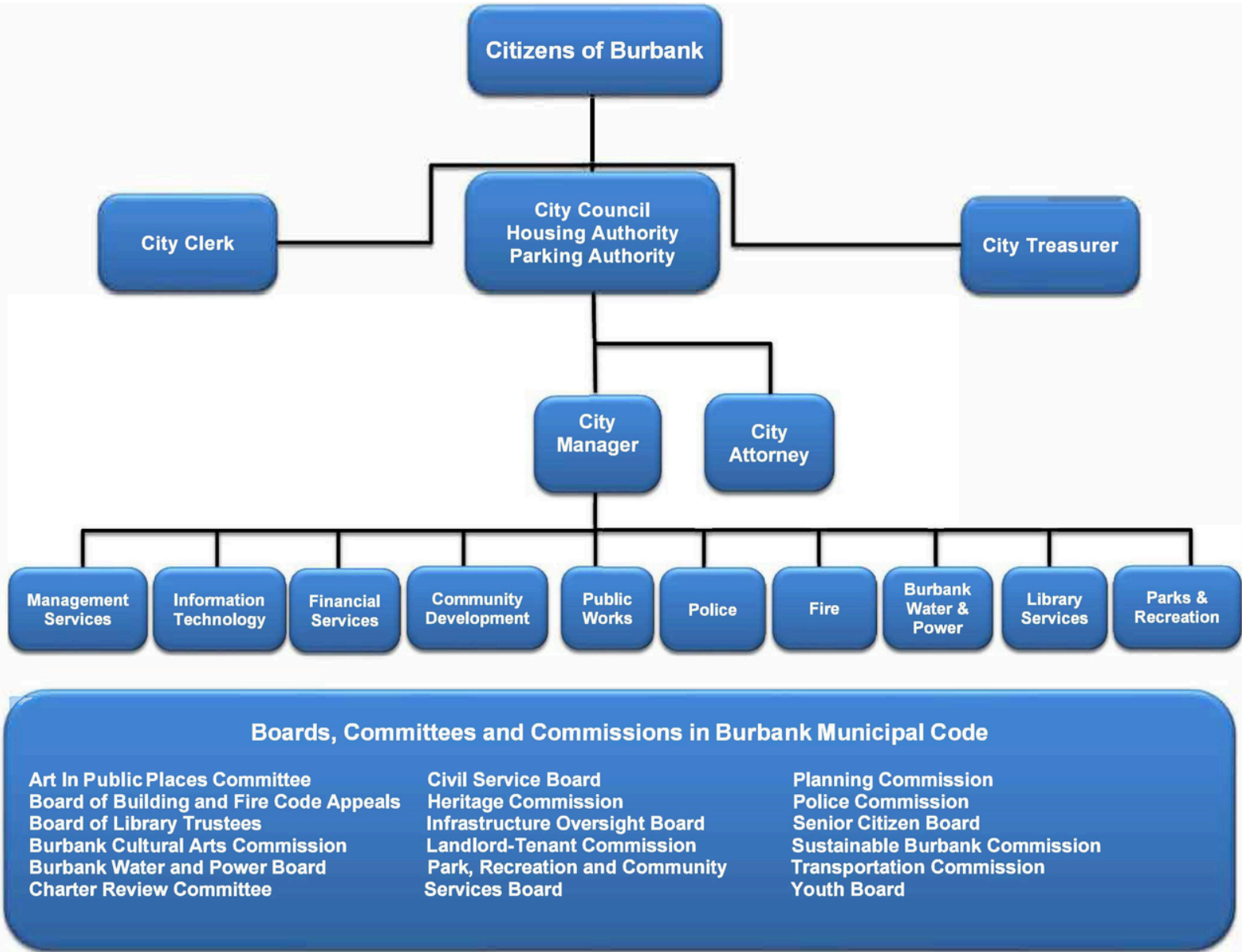
Police Chief

Public Works Director





# Organizational Structure



# Local Economic Environment

The financial information presented in both the ACFR and the PAFR is best understood from the broader perspective of the specific economic environment within which the City of Burbank operates.

The City of Burbank's economy is showing strength and continued growth in the retail, commercial, and residential development sectors. The City continues to focus on projects promoting the beautification of neighborhoods and business districts, the attraction of new retail stores and restaurants, the development of much-needed housing, and the expansion of the citywide transportation system.

The City attracted 35 new shops and restaurants this fiscal year, with many more anticipated openings. Some of these businesses include:



For FY 2024-25, there were 14 approved and proposed developments in progress. Collectively, these represent 1.5 million square feet of new commercial, sound stage, and hotel space, including more than 2,116 units of housing, 1,007 hotel rooms, 16 new sound stages, and offices.

These housing, commercial, and industrial opportunities will improve both the City's financial health and quality of life. Some of these developments are included below:



## Burbank Civic Center

The proposed project includes a replacement Central Library of approximately 65,000 square feet, open space of approximately 52,000 square feet, replacement office space for the City Administrative Services Building of approximately 25,000 square feet, and public parking.



## First Street Village

This mixed-use project consists of three, six-story buildings with 176 multi-family apartments on the upper floors and up to 11,800 square-feet of retail and commercial space on the ground floors. The property is the first of its kind to include 14 affordable housing units. On-site amenities and an open space area will be included.



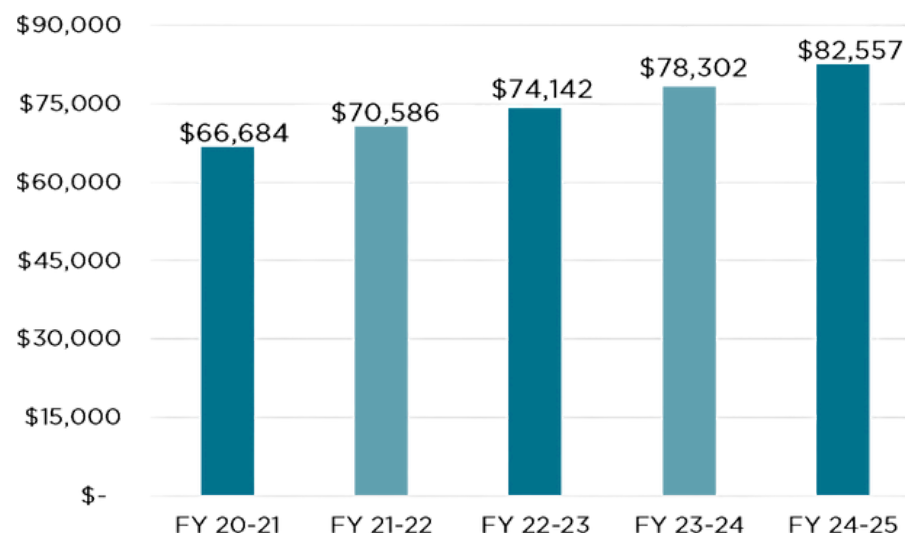
## Warner Bros. Discovery Ranch Lot Studios

A 30-acre studio campus on 926,000 square feet consisting of 16 sound stages and a five-story office building and parking structure. This project is estimated to be completed in 2025.

To better evaluate the City's economic environment, the following information has been provided. Below are trend analyses for Per Capita Personal Income, Median Housing Prices, Office Vacancies, and Unemployment.

### Per Capita Personal Income

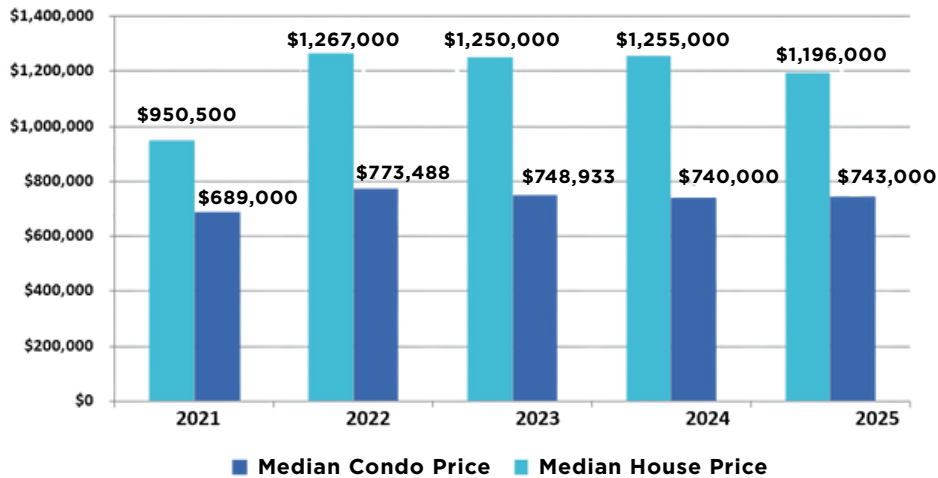
Per capita personal income is continuing to rise over the current period, from \$78,302 to an estimated \$82,557, indicating strong growth. Bureau of Economic Analysis (BEA)'s report does not include per capita personal income for 2024, so an average percent change of the last five years was used.



SOURCE: DEPARTMENT OF COMMERCE, BUREAU OF ECONOMIC ANALYSIS, PERSONAL INCOME BY COUNTY, REPORT FOR LOS ANGELES COUNTY



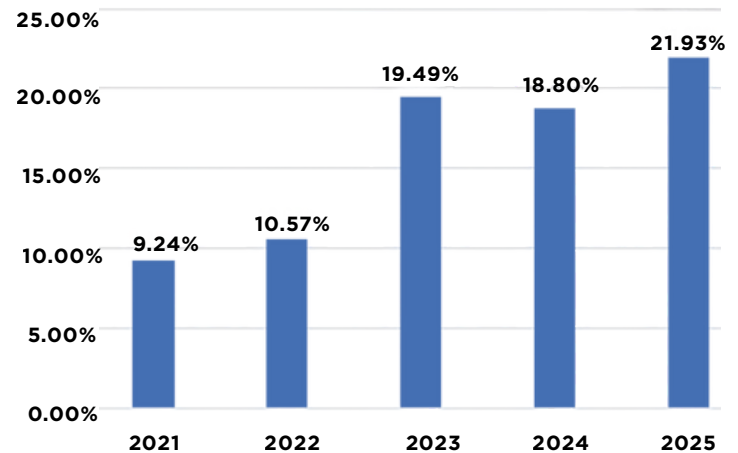
## Burbank Median Housing Prices



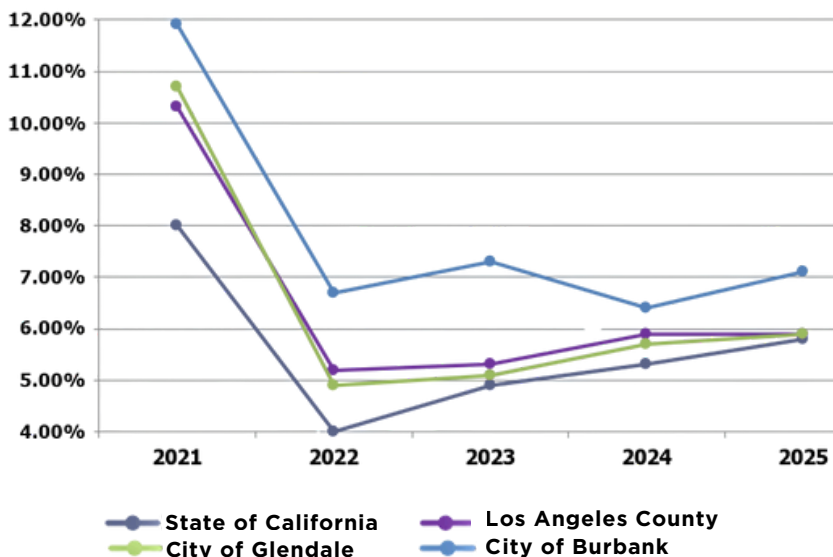
As of June 30th, Burbank's current average single-family home sale price is \$1,299,519, while the median home sale price is \$1,196,000, compared to the same period last year where the average single-family home price was \$1,230,000, while median home price was \$1,255,000. The current median price for condominium sales is \$743,000, a slight increase compared to 2024 at \$740,000. The affordability of housing for Burbank's workforce population and low-income residents continue to be a primary focus of the City's economic development efforts.

## Office Vacancy Rate

Burbank's office space vacancy increased in June 2025 to 21.93% compared to 18.80% in June 2024. This relatively high vacancy rate is a result of the continued downsizing of office space due to the continuance of work from home initiatives from multiple large employers and the building of additional office space, such as the Warner Bros. Second Century development. Office rental rates increased slightly, averaging \$4.10 per square foot in June 2025, compared to \$4.04 per square foot in June 2024.



## Unemployment Rate



Unemployment rates remained relatively stable in 2025. The City of Burbank's unemployment rate for June 2025 of 7.1% was higher in comparison to the City of Glendale's 5.9%, Los Angeles County's 5.9%, and the State of California's rate of 5.8%. The ongoing challenges in the entertainment industry have continued to contribute to Burbank's higher unemployment rate, given the concentration of entertainment industry jobs located within the City.



# Long-Term Financial Planning

The City maintains to implement a five-year financial forecast to foster an understanding of long-term economic trends and their impact on the City's overall financial picture. This allows City Council and City management to make informed financial decisions today while fully understanding their future impacts.

The City Council is committed to effectively utilize the City of Burbank's resources for the benefit of the entire community. Economic development efforts seek to continue building Burbank's revenue base by bringing new jobs, along with residential and commercial development that will increase the City's Assessed Value (AV) and generate Property tax, Sales tax, and Transient Occupancy Tax (TOT) revenues.

Additionally, the Burbank City Council annually reviews and adopts a five-year Capital Improvement Program (CIP), grouping major projects by categories such as:

- Municipal Facilities
- Parks and Recreation
- Refuse Collection and Disposal
- Technology Infrastructure
- Traffic, Transportation, and Pedestrian Access
- Wastewater
- Burbank Water and Power (BWP) Utility Projects

The CIP is a five-year program designed to tie the planning of capital improvements to realistic, reliable funding sources to ensure that both the planning and implementation of such projects are balanced with available resources. These investments reflect the City Council's commitment to maintaining and improving the City and providing citizens with the highest possible service.

## **The City Council's objectives serve as the foundation for:**

- **Shaping departmental goals, referred to as the Work Program**
- **Establishing performance metrics for each department**



The City Council's goal-setting process serves a dual purpose. It provides a clear roadmap for the Council's intended accomplishments in the upcoming planning period. Additionally, it communicates expectations to City staff regarding the Council's priorities. City staff will then consider these expectations as they develop their annual budgets.

The City Council has identified and prioritized the following items for focus for the upcoming year:



City Services



Housing/Homelessness



Sustainability



Economic Development



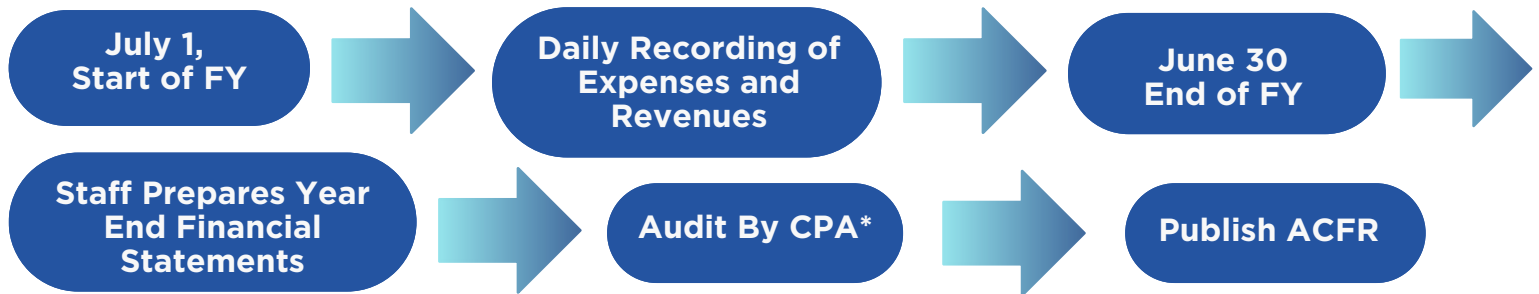
Quality of Life



Transportation/Traffic

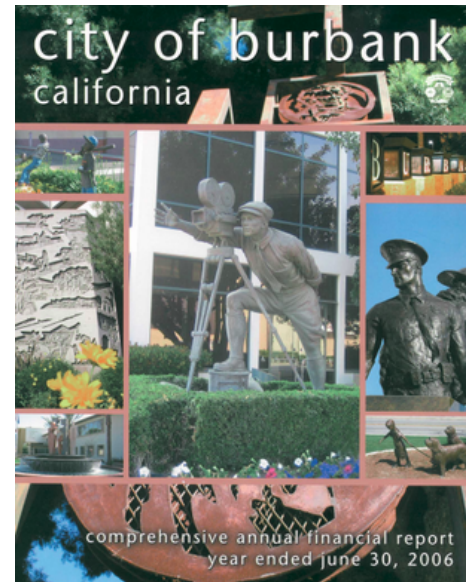
# Annual Comprehensive Financial Reporting Cycle

All information inside the ACFR exists within a fiscal year, the reporting period for financial transactions, from July 1 to June 30.



## Insight:

- **Budget:** The annual budget serves as the foundation for the City's financial planning and control. The City Council is required to adopt an annual budget resolution prior to June 30. These budgets are adopted and presented for reporting purposes on a basis consistent with Generally Accepted Accounting Principles (or GAAP), which are established by the Governmental Accounting Standards Board (or GASB).
- **Audit:** The City hires an independent financial team to evaluate all financial records, ensuring proper recording of all transactions, in adherence to GAAP.
- **ACFR:** The ACFR stands for the Annual Comprehensive Financial Report and is the formal report of financial statements and note disclosures for a fiscal year. This PAFR highlights information found inside the CFR and presents that data in a simplified and condensed manner, at times combining data for the City's governmental and business-type activities.



Pictured above are examples of previous ACFRs



# Net Position

(in thousands)

## Governmental activities:

Activities that are principally supported by taxes and intergovernmental revenue. Includes general government, police, fire, public works, community development, parks and recreation, libraries, and interest on long-term debt.

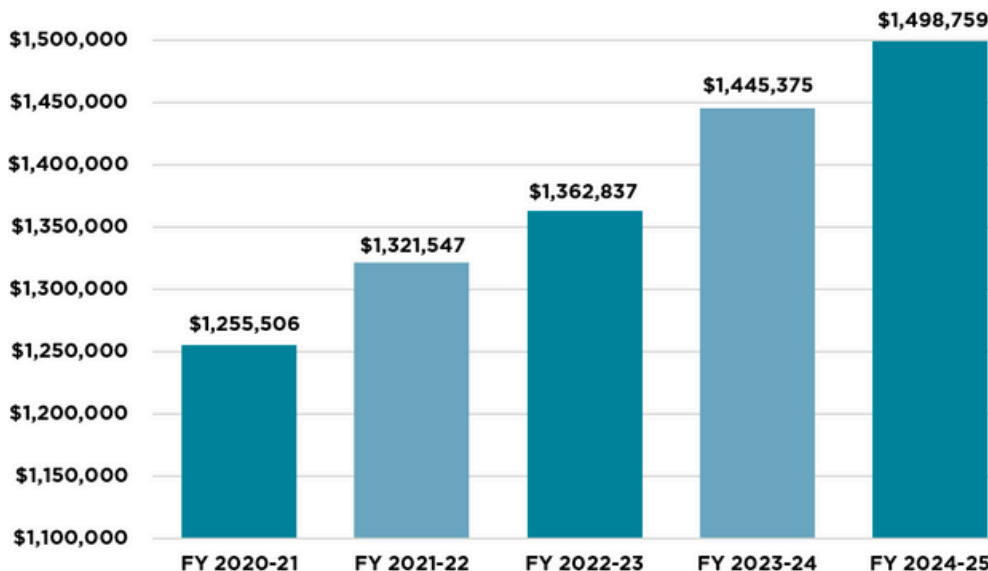
## Business-type activities:

Activities of operations that behave similarly to private businesses. This includes electric, water, water reclamation and sewer, and refuse collection and disposal utilities.

## City of Burbank Net Position

	Governmental Activities		Business-type Activities		Total	
	2025	2024	2025	2024	2025	2024
Current and other assets	\$607,751	\$570,858	\$386,383	\$375,668	\$994,134	\$946,526
Capital assets	\$718,912	\$707,276	\$590,056	\$542,998	\$1,308,968	\$1,250,274
<b>Total Assets</b>	<b>\$1,326,663</b>	<b>\$1,278,134</b>	<b>\$976,439</b>	<b>\$918,666</b>	<b>\$2,303,102</b>	<b>\$2,196,800</b>
<b>Total Deferred Outflows of Resources</b>	<b>\$73,778</b>	<b>\$114,933</b>	<b>\$29,362</b>	<b>\$44,164</b>	<b>\$103,140</b>	<b>\$159,097</b>
Current and other liabilities	\$75,760	\$62,167	\$88,111	\$57,681	\$163,871	\$119,848
Long-term liabilities	\$356,708	\$379,771	\$365,154	\$377,703	\$721,862	\$757,474
<b>Total Liabilities</b>	<b>\$432,468</b>	<b>\$441,938</b>	<b>\$453,265</b>	<b>\$435,384</b>	<b>\$885,733</b>	<b>\$877,322</b>
<b>Total Deferred Inflows of Resources</b>	<b>\$10,070</b>	<b>\$16,032</b>	<b>\$11,680</b>	<b>\$17,168</b>	<b>\$21,750</b>	<b>\$33,200</b>
Net investment in capital assets	\$711,841	\$701,659	\$394,290	\$386,335	\$1,106,131	\$1,087,994
Restricted	\$130,105	\$113,452	\$3,413	\$2,814	\$133,518	\$116,266
Unrestricted	\$115,957	\$119,986	\$143,153	\$121,129	\$259,110	\$241,115
<b>Total Net Position</b>	<b>\$957,903</b>	<b>\$935,097</b>	<b>\$540,856</b>	<b>\$510,278</b>	<b>\$1,498,759</b>	<b>\$1,445,375</b>

## Net Position Over 5 Years



**Net position, over time,** may serve as a useful indicator of a government's financial position. The key consideration in analyzing net position is the direction and speed at which it is either increasing or decreasing, not the amount itself. In FY 2024-25, the City's overall net position increased by 3.7% from the prior year. This is attributable to higher assets held by the City than liabilities.

**Governmental Activities** increased the City's net position by \$22,806, due to revenue growth in property tax, Transient Occupancy Tax (TOT), parking fees, permits/license fees, and charges for services.

**Business-type Activities** increased the City's net position by \$30,578, largely attributable to increases in charges for services and operating grants and contributions from the prior year.

# Capital Assets

(in thousands)

The City’s investment in capital assets for its governmental and business-type activities amount to \$1,308,968, net of accumulated depreciation as of June 30, 2025. This is the largest portion of the City’s net position (74%), and it reflects the City’s net investment in capital assets, less any debt used to acquire those assets that are still outstanding. This chart shows how that amount is split between different types of capital assets.

Capital Assets	
Buildings and Improvements	\$507,746
Construction in Progress	\$116,858
Infrastructure	\$206,860
Land	\$423,066
Land Improvements	\$2,501
Lease Assets	\$1,498
Machinery and Equipment	\$46,862
Right to Use Purchased Power	\$213
Subscription Assets	\$3,364
Total	\$1,308,968



*The Kissing Chair* designed by artist Andy Scott, located in Johnny Carson Park.

Donated by Burbank natives Ron and Cheryl Howard in June 2025.

The newly acquired Bookmobile making its public debut during Burbank’s annual Holiday in the Park celebration.

The Bookmobile is expected to go into service in 2026 where it will begin visiting parks, schools, senior centers, and community events with a curated selection of books and DVDs for all ages.



**Insight:**

- **Capital Assets:** refers to long-term investments like land, buildings, utility systems, improvements, infrastructure (roads, sidewalks, streetlights, etc.), machinery and equipment, and construction in progress. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending.
- **Net of Accumulated Depreciation:** refers to the reduction in an asset’s value over time; that time frame is considered an asset’s useful life. The City depreciates its assets evenly over the useful life of that asset. The Net Accumulated Depreciation refers to the City’s investment in capital assets less any accumulated depreciation.



# Statement of Activities:

## Governmental Expenses and Revenues

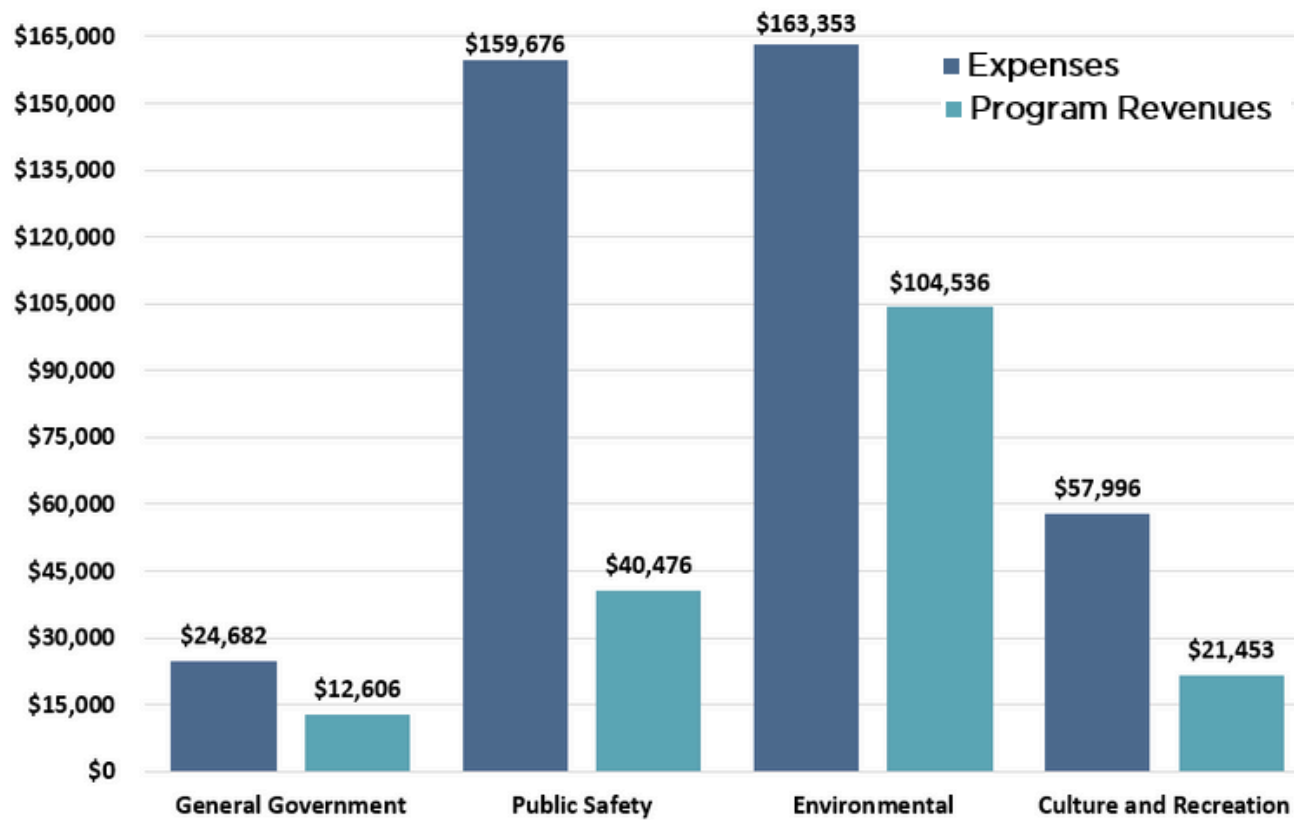
(in thousands)

Revenues received and expenses paid have been broken down and organized by varying functions to allow for a keener insight into governmental activities. These functions are General Government, Public Safety, Environmental, and Culture and Recreation. Sorting expenses and revenues by these functions offers a general idea of where monies come from and how they are spent. The layout below shows the various functions with their corresponding governmental departments.

General Government		Public Safety	Environmental	Culture and Recreation
City Council	City Manager	Police	Community Development	Library
City Attorney	Financial Services	Fire	Public Works	Parks and Recreation
City Clerk	Management Services			
City Treasurer	Non-Departmental			

While expenses include all costs incurred, revenues inside this section refer to Program Revenues. These include charges for services, operating grants, capital grants, and contributions.

Governmental Activities: Expenses and Program Revenues



- Insight:**
- Charges for Services:** Includes payments received directly from customers to the City for various services performed, including development services, code enforcement fines, and business licenses.
  - Operating Grants and Contributions:** Monies received from outside agencies and generally restricted to one or more specific operating programs, such as public safety and recreation programs.
  - Capital Grants and Contributions:** Monies received for capital purposes, to purchase, construct, or renovate capital assets, including infrastructure or equipment.

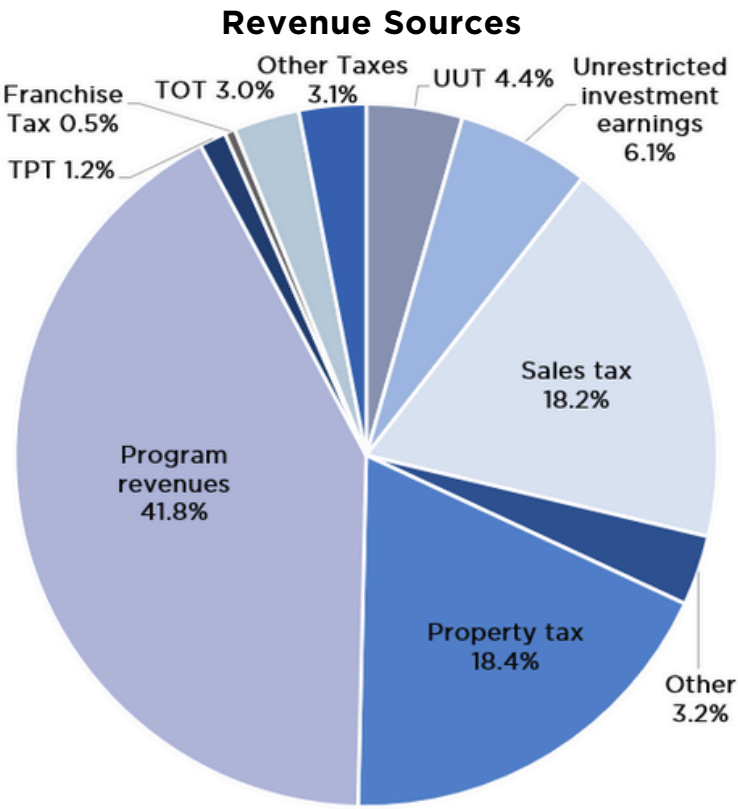
# Governmental Revenues

The other type of revenues the City receives is classified as General Revenues. For FY ended June 30, 2025, the City saw growth when compared to the previous fiscal year. This increase was due to sales tax, assessed value growth in property taxes, and tourism-based taxes received.

Information presented on the chart displays the breakdown of both the Program Revenues and the General Revenues received.

Insight:

- Program Revenues:** Comprised of charges for services, operating grants and contributions, and capital grants and contributions.
- Franchise Tax:** Flat rate tax on any business in operation.
- Property Tax:** Assessments of the value of real property.
- Sales Tax:** Tax collected on retail sales.
- Transient Occupancy Tax (TOT):** Tax on hotel and motel stays for 30 days or less.
- Transient Parking Tax (TPT):** Assessment on temporary parking in non-medical parking structures and lots.
- Unrestricted Investment Earnings:** Revenue earned from the City Treasurer’s investment portfolio.
- Utility Users Tax (UUT):** Assessment on all communication, electric, and gas services.



# Governmental Expenses

For every dollar spent by the City of Burbank, roughly 6 cents go toward its General Government operations; 40 cents goes toward Public Safety; 40 cents is spent on Environmental functions; and 14 cents is spent on Cultural and Recreation functions.





# Statement of Activities:

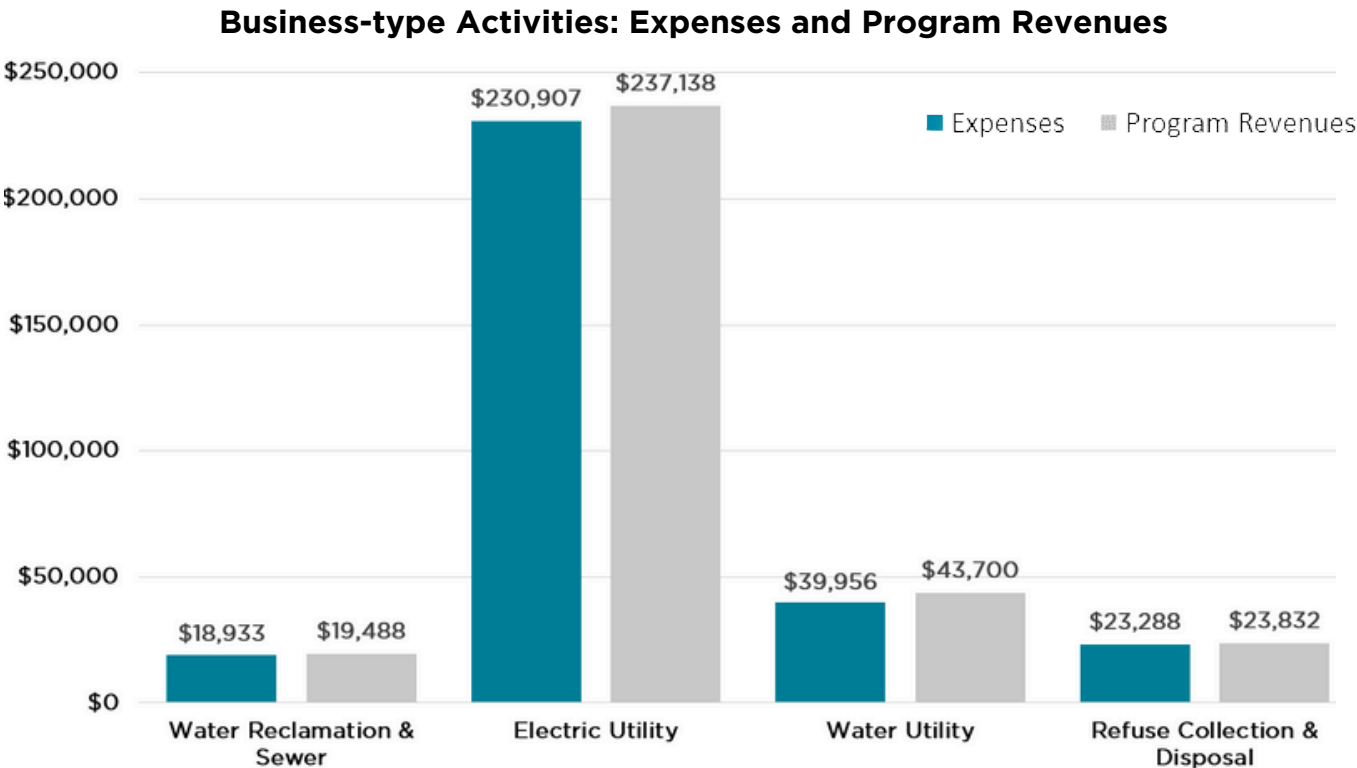
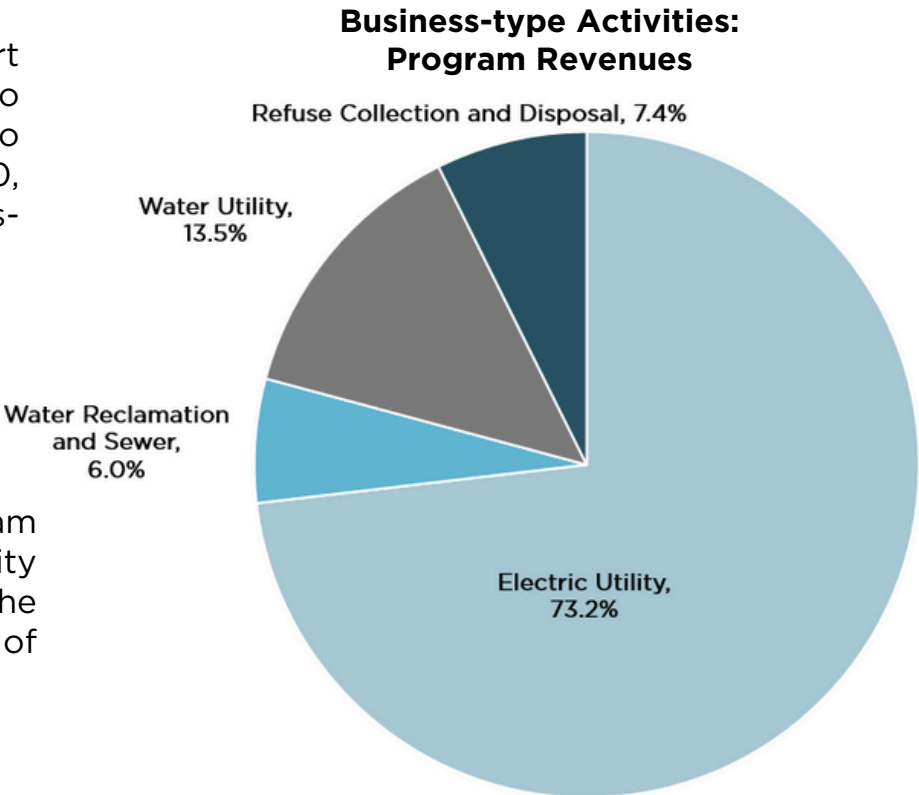
## Business-type Expenses and Revenues

(in thousands)

Business-type funds are used to report any activity for which a fee is charged to users for goods or services, similar to private business. For FY ended June 30, 2025, the City maintained four business-type funds:

- 1. Water Reclamation and Sewer
- 2. Electric Utility
- 3. Water Utility
- 4. Refuse Collection and Disposal

Information presented in the Program Revenues chart illustrates Electric Utility as the largest business-type fund of the City of Burbank, accounting for 73.2% of all business-type revenues received.



Burbank’s expense and program revenue totals for business-type activities show the City’s efforts to ensure proportionality. Operating expenses for Electric Utility increased during the year due to higher power supply costs, maintenance activities, and personnel-related expenses. However, revenues increased due to an 8% rate increase effective January 1, 2025, and higher energy consumption driven by a warmer summer.

# Long-Term Liabilities

(in thousands)

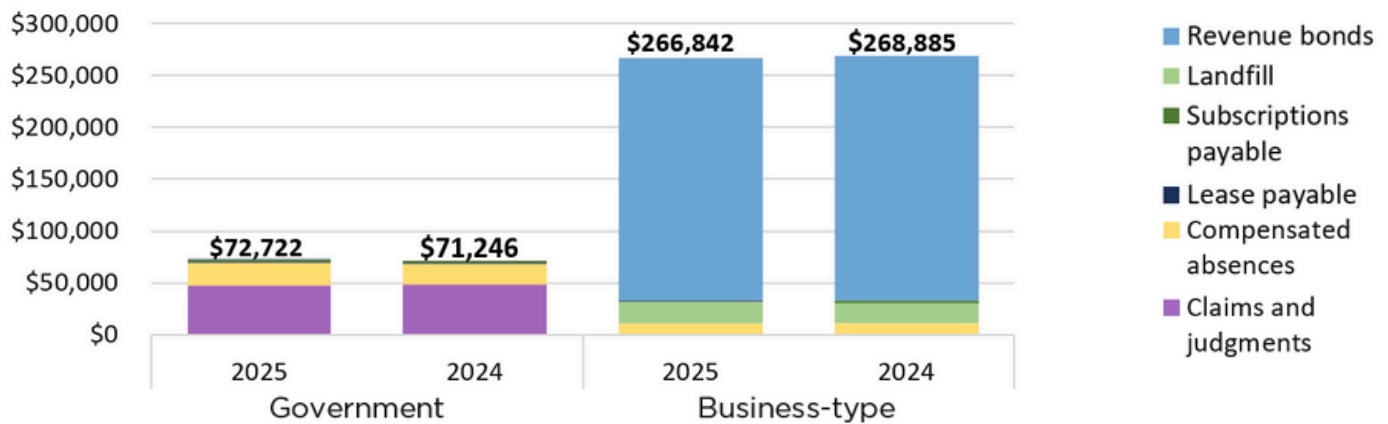
At the end of FY 2024-25, the City had long-term liabilities totaling \$339,564. Long-term liabilities refer to the City's debt that will be held longer than one year. The City repays its debt according to predetermined amortized schedules (if applicable).

Two bonds were issued in 2024 for a total of \$66,640 to refund all the outstanding Electric and Water Revenue Bonds, Series 2010B and pay the cost of issuance of the 2024 Bonds. The final payment for both bonds will be made on June 1, 2040.

## Long-Term Liabilities

	Government		Business-type		Total	
	2025	2024	2025	2024	2025	2024
Claims and judgments	\$47,683	\$48,557	-	-	\$47,683	\$48,557
Compensated absences	\$22,105	\$20,035	\$11,647	\$10,881	\$33,752	\$30,916
Landfill	-	-	\$20,564	\$19,894	\$20,564	\$19,894
Lease payable	\$1,004	\$457	\$459	\$516	\$1,463	\$973
Subscriptions payable	\$1,930	\$2,197	\$826	\$1,647	\$2,756	\$3,844
Revenue bonds	-	-	\$233,346	\$235,947	\$233,346	\$235,947
<b>Total Long-term Liabilities</b>	<b>\$72,722</b>	<b>\$71,246</b>	<b>\$266,842</b>	<b>\$268,885</b>	<b>\$339,564</b>	<b>\$340,131</b>

## Long-Term Liabilities



### Insight:

- **Claims and Judgements:** Any Workers' Compensation and Liability Insurance claims made to the City.
- **Compensated Absences:** Comprised of accumulated earnings for various forms of leaves that can be redeemed, including, but not limited to, vacation, universal, in lieu, professional, and sick leave.
- **Landfill:** State laws require the City to place a final cover on Burbank Landfill No.3 site when it stops accepting waste and to perform certain maintenance and monitoring for 30 years after its closure.
- **Lease Payable:** Any leases for property.
- **Subscriptions Payable:** Any right-to-use subscription assets that are Information Technology based.
- **Revenue Bonds:** Long-term bond issues used to finance capital improvement programs that are paid with net revenue funds.



# Credit Ratings

The information presented displays the City of Burbank’s credit ratings as determined by Moody’s Investor Services and Standard & Poor’s as of June 30, 2025. The two institutions are the two largest bond ratings firms in the United States. Each has its own rating system to evaluate the credit worthiness of a bond’s issuer. Similar to that of a personal credit score, the rating systems indicate how likely an entity is to repay its debt. The highest rating an entity can achieve on Moody’s Investor Services is Aaa, while AAA is the highest rating on Standard & Poor’s.

Debt Issue	Moody’s	S&P
2010B Electric Revenue	A1	AA-
2010B Water Revenue	-	AAA
2014 Wastewater	Aa2	AAA
2015 Successor Agency	-	AA
2017 Successor Agency	-	AA
2021 Water Revenue	-	AA+
2023 Electric Revenue	Aa3	AA-
2024 Water Revenue	-	AA+
2024 Electric Revenue	-	AA-

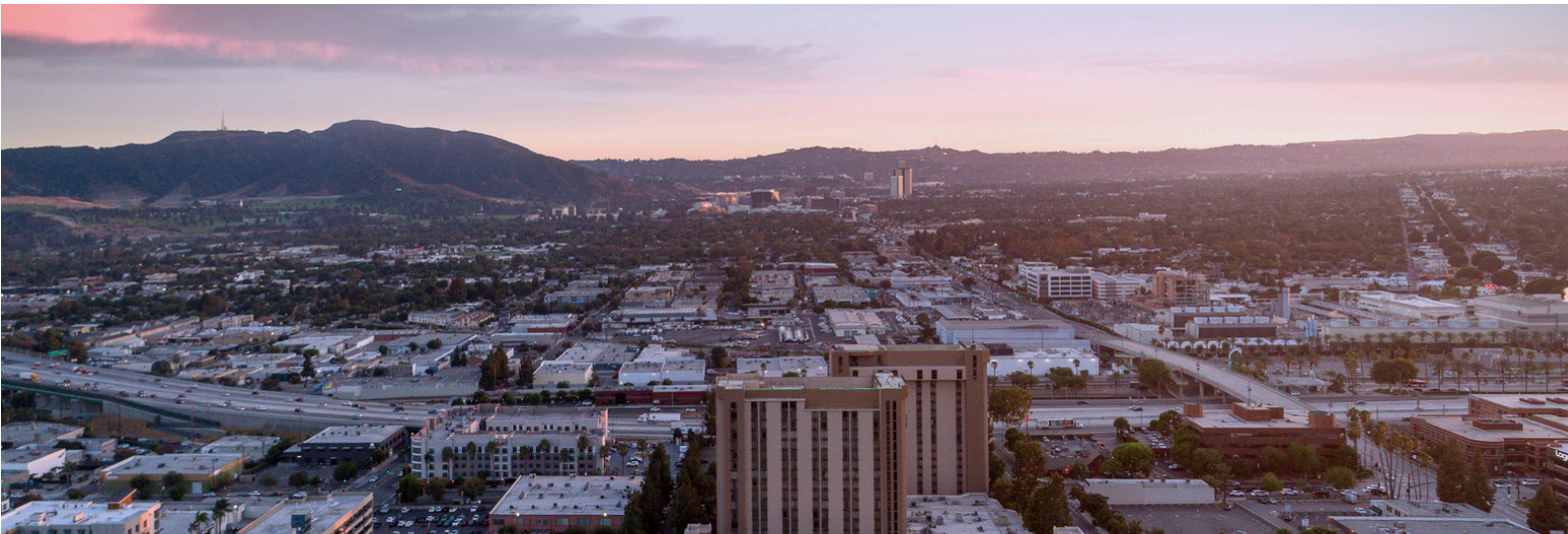
The City continues to maintain these strong credit ratings on all its debt issuances. This reflects a relatively low risk of default and the benefits of reduced interest rates and borrowing costs.

## More Information

For more details, please see the ACFR, which is accessible on the City of Burbank’s website at [www.burbankca.gov/web/financial-services](http://www.burbankca.gov/web/financial-services) or scan the QR code on the right.

To review a copy of the ACFR or PAFR in person, please visit the Administrative Services Building at 301 E. Olive Avenue, Burbank, CA 91502 or any Burbank Library location.

Questions may be referred to Financial Services-Accounting Section at 818-238-5500 or [Accounting@BurbankCA.gov](mailto:Accounting@BurbankCA.gov).





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