2026 BUDGET

OPERATING & CAPITAL IMPROVEMENT PLAN



City of West Covina

www.westcovina.org



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CITY OF WEST COVINA, CALIFORNIA

1444 W. Garvey Avenue South, West Covina CA 91790

ADOPTED BUDGET

Fiscal Year

July 1, 2025 - June 30, 2026

CITY COUNCIL

Tony Wu, Mayor
Letty Lopez-Viado, Mayor Pro Tem
Ollie Cantos, Councilmember
Rosario Diaz, Councilmember
Brian Gutierrez, Councilmember

ELECTED OFFICIALS

Nickolas S. Lewis, City Clerk
Colleen B. Rozatti, City Treasurer

CITY MANAGER

Paulina Morales

EXECUTIVE MANAGEMENT TEAM

Roxanne Lerma, Assistant City Manager
Thomas P. Duarte, City Attorney
Lisa Sherrick, Assistant City Clerk
Maria-Luisa Olea, Acting Finance Director
Michael Browne, Acting Fire Chief
Tony Cortina, Police Chief

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of West Covina
California

For the Fiscal Year Beginning

July 01, 2024

Christopher P. Morrill

Executive Director

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May 22, 2025

Honorable Mayor, Members of the City Council, and Citizens of West Covina:

I am pleased to present the Proposed Fiscal Year 2025-26 Budget for the City of West Covina and the Successor Agency to the Former Redevelopment Agency of the City of West Covina. The Budget provides the framework for providing services and programs to the community of West Covina. The services and programs included in the budget represent the delivery of core services and priorities. This document includes appropriations for the General Fund, Special Revenue Funds, Capital Projects Fund, and Enterprise Funds as well as both Operating and Capital Improvement Program (CIP) budgets.

The proposed budget demonstrates a financial plan for the next twelve months. The City has experienced economic recovery from the global pandemic and had revenue reach and surpass pre-pandemic levels. However, this economic boom has levelled off and is reflected in revenue while expenditures have continued to increase. Thus, fiscal due diligence is necessary.

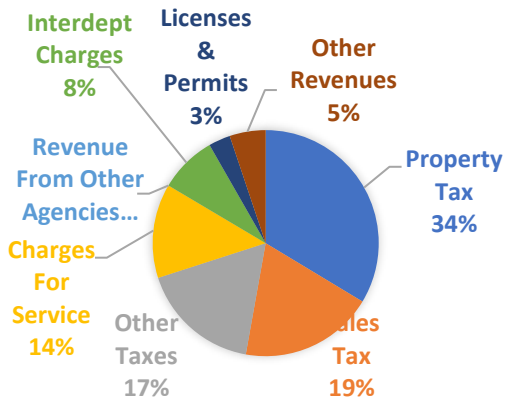
This budget is essentially a rollover budget that addresses immediate needs for our community. It has been conservatively designed to continue to adequately fund the City's reserves. The municipal organization continues its primary focus on the public safety needs of the community, meeting infrastructure & regulatory requirements, and providing excellent service.

Citywide Summary

West Covina's total projected operating and capital improvement expenditures for the upcoming fiscal year are over $156 million. Revenue for all fund types combined is over $144 million and includes Property Tax, Sales Tax, Revenue from Other Agencies, Charges for Services, Licenses & Permits, Fines & Forfeitures, and Revenue from Other Agencies.

In addition, the Capital Improvement Plan budget, totaling over $12 million for the next fiscal year, is included in the number above and is primarily funded from Special Revenue Funds and grants obtained from various funding sources.

Figure 1. City-Wide Revenue by Category



Property tax remains the City's largest revenue source and is projected to be almost $43 million. Sales Tax, the next largest revenue source, has increased in the past few years to over $26 million. However, Sales Tax is expected to level off in the next fiscal year. City staff will continue to monitor sales tax quarterly and amend the budgeted numbers, as necessary. Overall, total revenues for the upcoming year are projected to increase by over $7.5 million.

Total expenditures (excluding transfers) for all budgeted funds are estimated to be over $156 million, as shown in Figure 2 and Figure 3 below. Many funds make up the total budgeted amount, with the largest being the General Fund in the amount of nearly $82 million, or 53% of the City's budget.

Salary and benefits are 45% of the City's total budget, as depicted in Figure 2 below, which is up from last fiscal year due to the Unfunded Accrued Actuarial Liability (UAAL) pension payment due to the CalPERS in FY 2024-25. Additionally, it should be noted that salaries and benefits provided to the City's employees continue to rise each year and must be monitored very closely as the City continues to identify alternatives for service delivery.

Figure 2. City-Wide Expenditures by Category

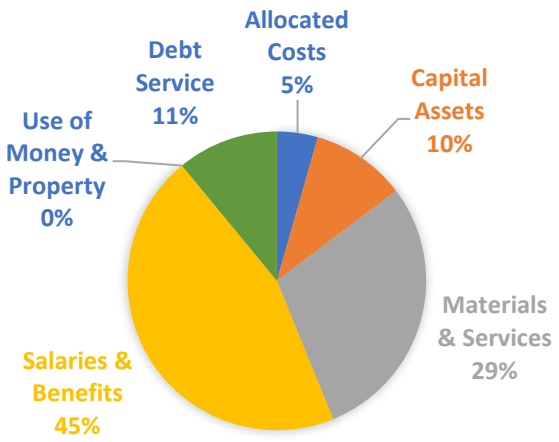
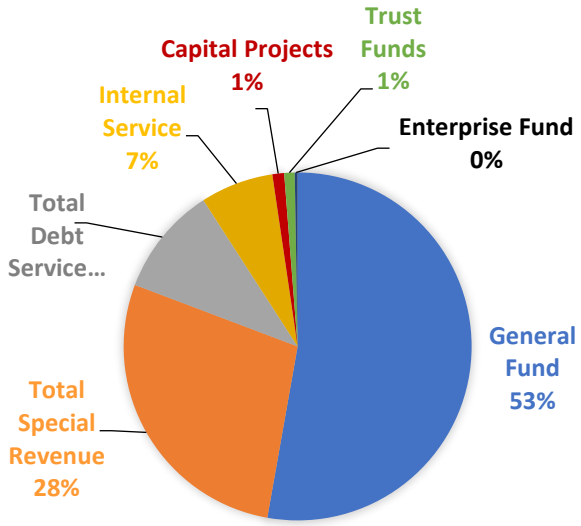


Figure 3. City-Wide Expenditures by Fund



General Fund

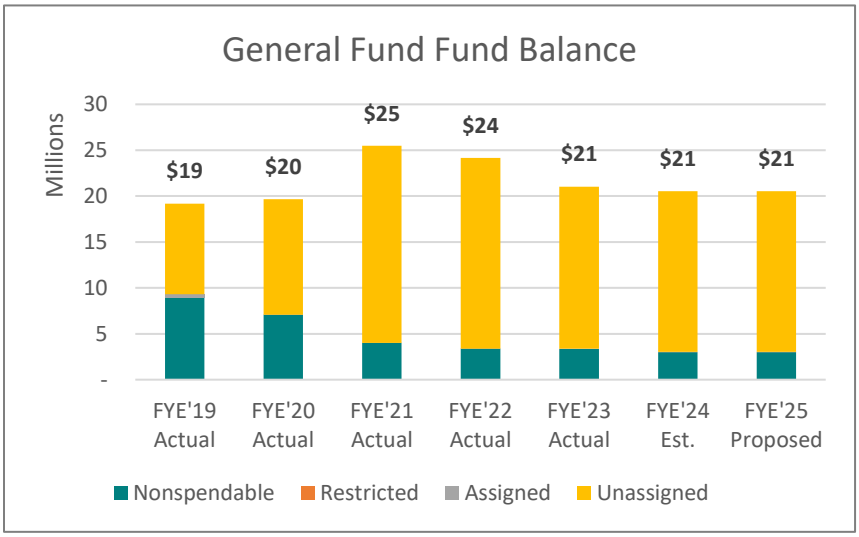
The General Fund provides basic services to the City (i.e. police, fire, planning, administrative services, and parks and recreation). The City's primary financial goal is to provide an appropriate level of municipal services with the ability to adapt to local and regional economic changes, while maintaining and enhancing the sound fiscal condition of the City. The City's General Fund continues to be negatively impacted by rising salary and benefits costs, the State's elimination of redevelopment, and the recession. Staff continues to identify revenue sources and cost-cutting measures to offset these negative impacts.

The City's budget policy requires that the City's General Fund maintain an undesignated, unappropriated reserve amount equal to at least 18% of budgeted expenditures or over $17.3 million. The fund balance

for the fiscal year ending June 30, 2025, is projected to be over $20 million, which is approximately 22% of General Fund expenditures and transfers. Of this, over $3 million is assigned, which leaves approximately $17 million in assigned fund balance.

At the close of each fiscal year, any revenues over expenditures are generally transferred to fund balance reserved to be used for one-time capital expenditures or the reduction of General Fund debt service requirements. Figure 4 shows changes to Fund Balance over a seven-year span.

Figure 4. General Fund, Fund Balance



General Fund Revenues

Total General Fund revenues are projected to be over $96 million, a 5.5 percent increase from the FY 2024-25 Adopted Budget.

This is largely due to an increase in Sales Tax revenue of over $2.6 million over the original budget but only a two percent increase from the FY2024-25 end of year estimate.

Property Tax is estimated to increase by 3.1% and other taxes project a slight decrease. Licenses and permits are projected to increase based on prior year actual trends. Fines and forfeitures are expected to increase by over 50%.

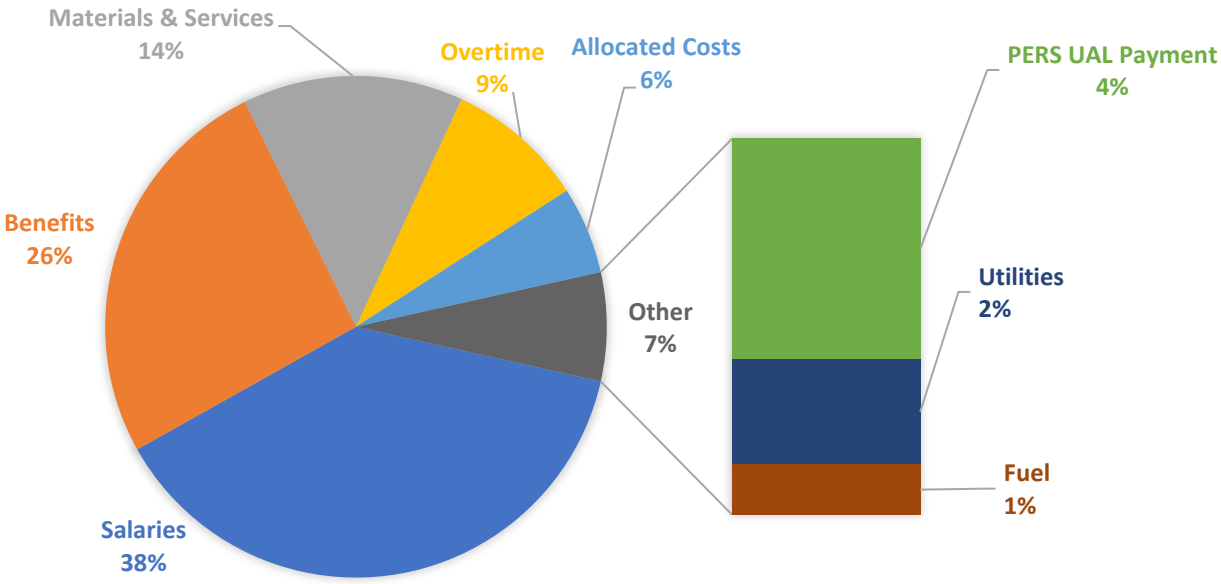
General Fund Expenditures

General Fund expenditures for the fiscal year 2025-26 are projected to be over $82 million. This is a $6.3 million increase from the current fiscal year's original budget.

Most General Fund expenditures go towards salaries, benefits, UAAL payment, and overtime (76%). Over the past couple of years, the City has executed memorandums of understanding with its bargaining groups. These agreements included salary increases ranging from two to three percent per group and are offset by employee contributions to pensions ranging from one and half to six percent. Most of these contracts are expired in the Fiscal Year 2024-25 and are currently in negotiations.

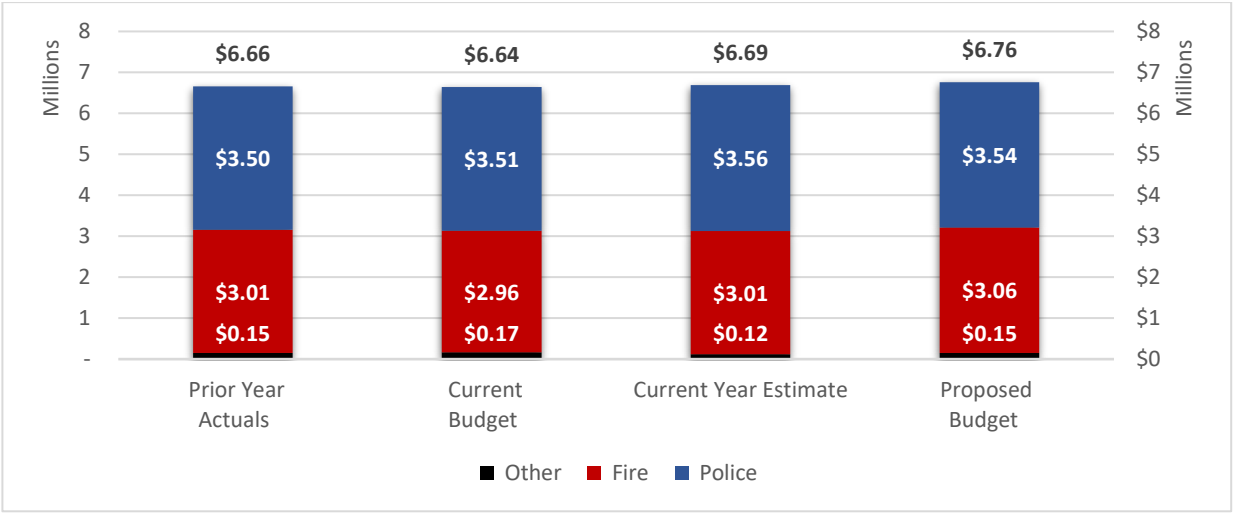
Expenditures overall were analyzed and projected to reflect the actual expense incurred based on the current year's estimate and prior years. The major expenditures impacting the General Fund over the next fiscal year are the UAAL payment, special events, and increases in workers' compensation and general liability.

Figure 5. General Fund Expenditures by Category



Overtime continues to be an increasing burden on the City. The FY 2025-26 Proposed Budget is based on prior years actuals with an estimated increase in line with base salary increases. General Fund Overtime is proposed to be approximately $6.7 million. Most of this overtime is from Police ($3.5M) and Fire ($3.0M).

Figure 6. General Fund Overtime



Fiscal Challenges

Short-Term Factors

While the City expects sales and property taxes to increase, other taxes revenue has leveled off. This budget has been developed with this in mind. Sales tax, which is the General Fund's second-largest revenue source, is forecasted to only increase by 2.4% over the coming year. The UAAL payment and unfunded liabilities have also increased. Essentially, expenditures are increasing at a faster rate than revenues.

Through sound financial policies and procedures, the City managed rising costs and dwindling revenues efficiently and effectively. This has resulted in a growth in the unassigned general fund balance. This is not to say that significant challenges do not face the City going forward. Rising costs of materials and services continue to be of grave concern. Infrastructure needs of the City have been deferred for many years and, while the City has been investing in the infrastructure needs of the city, there are still outstanding needs for infrastructure needs.

Four specific challenges affect the City's annual budget:

1. Resident Engagement – Through civic engagement, resident and community partners define what services are valued. The result is a budget that better reflects local priorities. Inclusive, open, and collaborative budget processes and community declaration of principles help the municipal organization better provide essential services.
2. Accountability Through Oversight – Continued improvement of the City's long-term financial health requires ongoing close attention to timely implementation of the City's Financial Recovery Plan. Institutionalizing accountability in the recovery process enhances public trust in municipal governance.
3. Fiscal Prudence – Capital needs remain underfunded. Clearly, municipal facilities are not to standard. Maintenance of buildings, streets, and parks has been deferred and as a result services have suffered. Typically, assets run to failure, operate until they break down. For example, Fire Station No. 1, has been determined uninhabitable, forcing the City to setup up temporary quarters. The City has received some one-time funding to address critical immediate needs. However, additional funding sources or alternative service delivery models need to be identified to address future issues.



4. Labor Negotiations – All labor contracts expired June 30, 2024 and through June 30, 2025. The City is currently underway with negotiations with the groups that have a pending contract expiration. The outcome of these negotiations will have an immediate short-term impact and may have a long-term impact. There are three labor groups with up-to-date MOUs.

Long-Term Factors

The FY2025-2026 Proposed Budget is structurally balanced; however, expenditures are increasing at a faster pace than revenues. The City has attempted to attain fiscal sustainability into the future by finding economies and efficiencies in its operations. Like most California cities, West Covina has several unfunded liabilities.

The biggest of these being the cost of employee pensions. Pension obligations and payments for the UAAL were expected to worsen each fiscal year. This fact prompted the City to issue Lease Revenue Bonds in July of 2020 to address the UAAL and attain more favorable interest rates to address the pension problem. This eliminated the City's UAAL in FY 2023-24; however, the UAAL started in FY 2024-25. There is a $1.9 million in Fiscal Year 2025-26.

Other Post Employment Benefits liabilities account for the second largest cost. This liability continues to rise and will need to be addressed in the long term.

The City's Long-Range Financial Forecast was updated in May 2025 and projected a General Fund budget surplus for each year in the forecast. While the City's outlook has improved, the forecast did not include any increase in salaries in FYE 2026-2030, since it is outside the contracted period. Negotiations for the next round of labor contracts our underway and could have a significant impact on the City in the long-term.

Sportsplex

In 2021, the City took over operations of the Sportsplex, a recreation facility where amenities include softball fields, a pavilion, playgrounds, and restaurants. These operations are currently being subsidized by the General Fund. However, in the long-term, this complex offers opportunities to be self-sustaining and increase the local sales tax base.

Health Department

One of the City's long-term goals is to seek provisional approval from the California Department of Public Health (CDPH) for the creation of a fiscally sustainable municipal health department. This must be done with due regard to General Fund fiscal impacts. Once CDPH provides direction regarding the regulations and services the city may assume, a Community Health Needs Assessment, Community Health Improvement Plan and other studies as may be required by CDPH and the Public Health Accreditation Board. Until direction is provided by CDPH, the City is in a holding pattern. Therefore, other than the CIP project which includes the professional services agreements for these planning activities, the FY 2025-26 budget does not include revenue and expenditures for a health department.

City Council Goals

The budget contains previously established City Council goals to guide the City. These goals will be instrumental in guiding the budget process. These overarching goals can be seen throughout the budget document as follows:



More information regarding these goals may be found later in this document.

Service Levels

The citizens of West Covina continue to expect a high level of service provided by the City. These services are paid for with local tax dollars and include police; recreation and community service programs for youth, adults, and seniors; park maintenance; street maintenance; transportation; engineering; building & safety; housing programs; planning & development; code enforcement; animal control; and environmental programs and services. Services levels are proposed to remain level across operations. No new positions are proposed to be added, however, the following positions and services were added in recent years and are proposed to be maintained:

- Reclassification of an Economic Development Project Manager to a Coordinator. (City Manager's Office)
- Reclassification of a Senior Accountant to an Accounting Manager. (Finance Department)
- Reclassification of Management Analyst I to Deputy Fire Marshal. (Fire Department)
- Reclassification of Human Resources Technician to Human Resources Director. (Human Resources Department)
- Reclassification of Code Enforcement Supervisor to Code Enforcement Manager. (Public Safety Department)
- Addition of five Part-time Code Enforcement Officers (Public Safety Department)
- Reclassification of Deputy Public Works Director to Public Works Director (Public Works Department)
- Recreation and community service programs, including Sportsplex operations.
- Special Events, such as Spring Festival, 4th of July, Egg Hunt, Summer Concerts, Christmas Parade, and Halloween.
- Tree trimming and landscaping maintenance to prevent liability problems, reduce tree mortality, and improve urban forest health over the long-term.

Conclusion

Service levels are directly related to the income from which public expenses are met. Finding economies in municipal operations including privatization and reductions in the workforce, the City has made some progress toward the goal of attaining fiscal sustainability and positioning the City for long-term financial success. As the City enters an economic downturn, it is with conservative optimism that this budget is presented.

Acknowledgement

The preparation of this budget could not have been accomplished without the entire staff of the Finance Department. I would also like to express my appreciation to all members of all Departments who assisted and contributed to the preparation of this report. These are extremely challenging times for local government in which many difficult decisions must be made. Credit must also be given to the City Council for their interest and support in planning and conducting the financial operations of the City.

Sincerely,

Milan M. Mrakich

Milan M. Mrakich
Acting City Manager

*There were changes from the Proposed to Adopted Budget as described below.
General Fund (Fund 110) has incorporated reprogramming an Economic Development Coordinator for an Assistant City Manager in the City Manager's Office ($123,860), additional five Police Officer Recruits and Police Officers ($1,195,250). This was made possible by transferring funds from Fund 160 Capital Improvement Fund.
Capital Improvement Fund (Fund 160) has transferred $1.4M from fund balance and by defunding projects to provide the funding to the General Fund.
Measure W (Fund 197) has incorporated a new project – Hillside Mitigation and Fire Prevention Project in the amount of $1.5M.
Arts in Public Places (Fund 212) is no longer funding painting of City Hall.

Budget Guide

Purpose of the Budget Document

The Budget sets forth a strategic resource allocation plan and serves as a policy document, financial plan, operations guide, and communication device all in one.

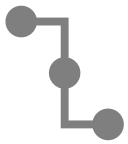
The Budget:

- Determines the quality and quantity of City programs and services;
- States expenditure requirements for the allocation plan and estimated available revenues to finance it;
- Sets targets and provides a means of measuring accomplishments against goals; and
- Serves as a communication device for elected officials, the public, and the City organization that promotes the City's vision and direction, fiscal health and vitality, and what the public is getting for its tax dollars.

Through the Budget Document, the City demonstrates its accountability to its residents, customers, and community.

Relationship Between Operating Budget & CIP

The Budget document is comprised of both the Annual Operating Budget and the Capital Improvement Budget. The development of the two budgets, however, takes place on two separate, albeit interrelated, tracks.



The Operating Budget is the complete budget used to finance all day-to-day operations and obligations of the City. The budget includes general government administration and operations, debt service, capital expenditures, and transfer payments for a particular fiscal year. The funding for this budget is derived from taxes, fees, licenses, fines, and inter-governmental revenues (state and federal).

The Capital Improvement Program (CIP) is a multi-year instrument that drives the identification, evaluation, and financing of capital infrastructure projects that are in need of renovation, repair and/or construction. Capital projects range from road maintenance or construction to the renovation of municipal buildings, recreation centers, water main and sewer system replacement. The CIP relates these capital project needs to the financial sources that will support their realization and the timeframe in which both the financing and work will take place. Capital improvement projects typically carry considerable future impact, meaning, they have a life span of at least five years or more. They are usually financed over a longer period, in effect spreading the cost of the project across a generation of users.

Long-Range Financial Forecast

The Long-Range Financial Forecast provides long-term (five-year) context for annual decisions that are made with the annual budget and Capital Improvement Plan. The forecast is developed prior to the formation of the Proposed Budget to create a forward-looking, conservative baseline budgetary outlook for the City's General Fund under a given set of revenue and expenditure growth assumptions.

The revenue and expenditure growth assumptions have been updated based on historical trends, actuarial reports, and CPI trends. The base year for this forecast is FYE 2025.

Budget Guide

The City's major revenue sources include property taxes and sales tax. Each of these revenue sources is driven by the growth of the local economy and the City's population. This is also true of several of the City's other revenue sources including fees, charges for service, franchise taxes, and licenses and permits.

Expenditures are forecasted for the City's two major funds: General and Debt Service. The baseline forecast presented herein includes expenditures already approved by and/or committed to by the City Council. Rising costs due to inflation, and/or interest rates are also anticipated and included in this forecast through growth factors applied to each forecast category.

A complete copy of the proposed Long-Range Financial Forecast is included under the appendix.

Budget Process

The City of West Covina's fiscal year begins each July 1st and concludes on June 30th. The development of the annual budget is comprised of distinct phases and requires a great deal of effort on the part of the City Council and all members of the City's management team. The budget process starts with goals which the Council formally establishes early in the year.

Following that, a community survey seeking input on the budget is solicited and the long-range financial plan is updated. While these are going on, an internal budget kick-off meeting is held with a discussion on the technical and procedural aspects of preparing the budget. Departments have approximately three weeks to prepare their line-item budgets.



Once the initial line-item requests are compiled, Finance staff works with the City Manager and departments to review the requests and gain a high-level understanding of the challenges facing the City and specific departments, including gaps between revenues and expenditures, fund balance projections, and department priorities.

Budget review meetings are then held with each department to discuss the proposed budgets, including increases, reductions, or other significant changes, goals and objectives, and supplemental requests. Actions available for addressing budget gaps are discussed, along with the merits of the various work program components. Departments are then given the opportunity to amend their proposed line-item budgets and to address issues or concerns discussed in the budget review meetings.

Once the City Manager and department reviews have taken, the Finance staff prepares the preliminary budget. The Finance Director presents the Proposed Operating and Capital Improvement Program (CIP) Budget to the City Council and the Community at a City Council meeting in May or early June. Specific policy issues, funding shortfalls, and major challenges are discussed, and recommended changes are then

Budget Guide

incorporated into the budget. Meetings are held, as needed, to ensure that the budget accurately reflects the City Council's objectives for the coming year until the final budget is adopted by the City Council.

After updating the Council regarding public input through the budget survey results and a seeking final review, the budget is adopted. The Appropriations Limit is considered at the same time and requires its documentation to be publicly available at least fifteen days prior to the meeting.

The budget plays a crucial role in communicating to elected officials, City employees, and the public the City's plans for the use of its resources. Although the City has made every effort to make the document as easy to navigate as possible, budgets are complex documents that can be difficult to grasp at first hand. This section provides the reader with some basic understanding of the constituent components of a budget document.

FY2025-2026 Budget Schedule

December-March	• Budget Survey
May 20th	• Long-Range Financial Forecast Filed (Council Meeting)
June 3rd	• Proposed Budget Presentation (Council Meeting)
June 17th	• Budget Adoption & Appropriations Limit* (Council Meeting)
July 1st	• New Fiscal Year Starts

** Appropriations Limit Calculation must be publicly available at least 15 days prior to approval.*

Budget Guide

Organization of the Budget Document

The Budget document is comprised of the following sections:

Budget Message

The Budget Message is a transmittal letter addressed to the Mayor, City Council, and Citizens of West Covina that introduces the annual budget. The Budget Message outlines the organizing principles of the budget and the assumptions on which the budget was developed. The Budget Message aims to provide the reader with highlights of the operating and capital budgets, and sufficient context to understand how and why the budgetary changes occurred between fiscal years.

Financial Information

This section provides the reader with an understanding of the City's financial policies and budgetary practices. It describes the purpose of the budget, its development, reading the budget, and the financial and operational policies followed in the budget development and planning process. Additionally, this section provides a description of each of the City's funds, details about the City's debt, and includes the resolutions for the appropriations limit and adoption of the budget.

City Profile

The City Profile provides a snapshot of the City for which the Budget has been developed. The purpose of this section is to give the reader an at-a-glance look at the City's organizational structure, demographic data, and other statistics. It also includes a matrix illustrating department/fund relationships.

Budget Summaries

The budget summaries section is the nuts and bolts of the Budget. It provides the following information: Summary of Citywide revenue and expenditures, Changes in Fund Balance, Operating Transfers and an overview of the General Fund, including a detailed schedule of revenue.

Department Narratives

The Department Narratives contain budget information for the basic organizational units of the City, its departments within the General Fund. Each department narrative presents the following information:

Mission Statement – Each department has formulated a mission statement that presents the "what, for whom, and why" the department exists.

Department Summary – Summary of the department's areas of responsibility and major business activities.

Organizational Chart – Overview of the department's basic organization and positions.



Goals and Objectives – Departments are comprised of smaller organizational units that allow the department to attain its mission.

Accomplishments – This section lists a department's achievements over the past fiscal year.

Performance Measures – The table provides Key Performance Indicators for the department.

Expenditures by Category – The table provides information on budgeted operating expenditures organized by personnel and maintenance and operations.

Expenditure Summary by Division – These tables provide budgeted expenditures by division.

Budget Guide

Capital Improvement Program

This section looks at the City's five-year Capital Improvement Program (CIP), funding sources, project descriptions, and the specific projects being funded in the current budget year.

Other Funds

Debt Service

This section provides a summary of the City's debt service including a detail of obligations due in the coming fiscal year.

Other Funds

This section provides a summary of all other City funds.

Appendix

Schedule of Positions

The Schedule of Positions section includes the titles of the Full Time Equivalent (FTE) positions authorized for each department. A comparative table that provides four years of data is also presented in this section, along with a summary of changes from the prior year amended to the current year adopted.

Glossary of Terms & Acronyms

Budget documents may be difficult to read and may contain terms unfamiliar to the reader. This section covers key terms used throughout the budget document and in the budgeting process in general.



Long-Range Financial Forecast

A copy of the Long-Range Financial Forecast provided.

Gann Limit (Inserted Following Approval)

This section includes a copy of the approved Appropriations Limit Calculation Fiscal Year and corresponding Resolution. Article XIIIB of the California Constitution imposes an appropriations limit on units of state and local governments. In response to a perception that government spending was increasing without any controls, the voters passed Proposition 4, "The Gann Initiative," which is now included in the California Constitution as Article XIIIB. This article limits the amount of appropriations (related to tax proceeds) that state or local governments can establish each year.

Budget Resolution (Inserted Following Budget Adoption)

This section includes a copy of the approved budget resolution.

Financial Policies

Budgetary Control and Policies

Budgetary control is exercised by:

- The annual budget adopted by the City Council.
- Formal budgetary integration within the accounting system.
- Quarterly financial reports presented to the City Council.
- The encumbrance of estimated purchase/contract amounts prior to the release of purchase orders to vendors.
- Properly and adequately documented City Council approved budget adjustments to expenditure appropriations and revenue estimates.
- Monthly review of departmental expenditure reports comparing budget to actual amounts; and
- The established review process of carryovers in which departments are requested to submit justification for any requested purchase order (PO) carryovers.

The City Council approves each year's budget submitted by the City Manager prior to the beginning of the fiscal year. Public meetings are conducted prior to its adoption by the City Council. It is the City Council's goal to adopt an annual balanced budget, a budget in which current revenues equal recurring expenditures. The City Manager has authority to adjust the amounts appropriated within the funds and activities of a fund, provided, however, that the total appropriations for each fund may not exceed the amounts provided in the budget resolution. The City Manager is also authorized to approve continuing appropriations at year-end for capital improvement projects and other expenditures previously approved by the City Council.

Budget Amendment Procedures

The City's operating budget may be amended by three methods: 1) purchase order carryovers, 2) administrative carryovers approved by the City Manager, and 3) City Council action. Under all methods where appropriations are increased, funds must be available to match the request.

Administrative Carryovers

At the end of each fiscal year, the Finance department requests that each department review its budget for items or programs for which any planned expenditure is pending. This may include a project which has been initiated, or an item ordered but not received.

The Finance Director determines the merit of any requests and ensures that adequate funding is available. Recommendations are then presented to the City Manager, who in turn determines which requests will be approved. Approved carryover requests increase the department's budget appropriation in the new fiscal year.

City Council Action

Throughout the year, the City Council considers departmental requests for additional appropriations to fund activities not included in the original Adopted Budget.

CIP Carryovers

Every year, staff reviews each capital project and carries forward prior year appropriations for projects that have not been completed or for which long-term funding is being accumulated. The carryovers are

Financial Policies

managed administratively and are not included as part of the current year's CIP Budget. Projects funded in prior years, but not started, are reviewed to determine whether such projects continue to be City Council priorities. The budget for any project that has not been started and is no longer a City Council priority is made available for other projects.

Cash And Investment Policies

The City's cash and investments are reported at fair value. Changes in fair value that occur during a fiscal year are recognized as interest revenue reported for that fiscal year. Interest revenue includes interest earnings, changes in fair value, and any gains or losses realized upon the liquidation or sale of investments.

Cash accounts of all funds are pooled for investment purposes to enhance safety and liquidity while maximizing interest earnings. Interest revenue earned by the pooled investments is allocated to the various funds based on each fund's average monthly cash and investment balance.

Reserve Policy

To prudently protect the fiscal solvency of the City, it is important to maintain some minimum level of reserves. Reserves are important to mitigate the negative impact to revenues from economic fluctuations, to fund unforeseen expenditure requirements, to provide a minimum level of cash investment interest revenue, and to avoid the need to borrow for cash management purposes. The General Fund Reserve is currently slightly above the reserve policy limit of 17% of operating expenditures.



Capital Assets

Capital assets (including infrastructure) greater than $5,000 are capitalized and recorded at cost or at the estimated fair value of the assets at the time of acquisition where complete historical records have not been maintained. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Capital assets include public domain (infrastructure) general fixed assets consisting of certain improvements including roads, curbs and gutters, streets and sidewalks, medians, sewers, and storm drains.

Gann Limit

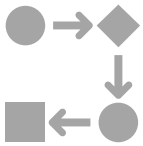
The adoption of the appropriation limit occurs annually to comply with the California Constitution, Article XIIIB (as amended) and Government Code Section 7910. The Gann Limit restricts annual expenditures the City may appropriate. If certain proceeds of taxes exceed allowed appropriations, the excess must either be refunded to the State Controller or refunded to the taxpayers. The City's tax proceeds are projected to be less than the established appropriation limit.

Financial Structure

The City provides a full range of services to its citizens. These include police, fire, emergency medical, street construction and maintenance, traffic signalization, parks, recreational, cultural, and social, planning, building and safety, economic development, environmental, and general administrative services.

Services are categorized into a departmental structure to afford similarity in services provided. Departments may receive funding from one or more funds. Through the budget process and ongoing activity, the City Council oversees the operation of the City, and sets forth community priorities and policies to be implemented by the City Manager. The City Manager directs the Department Heads in the administration of City programs and service delivery. The City Manager establishes administrative policies in areas under his purview.

To monitor and evaluate departmental effectiveness, a project-performance program is utilized. Under this program, each department sets forth projects and programs to be undertaken during the fiscal year. Projects and programs may be one-time (with a specific completion date) or ongoing programs. A listing of each department's projects and programs is submitted at the beginning of the fiscal year as an overview of the department's work program. This information is compiled in the budget document and provides a detailed overview of the City's work program for the fiscal year.



The more significant departmental projects and programs provide the basis for the departmental goals and objectives, and workload indicators included in the departmental budgets. Departmental work programs are updated periodically. Completed projects, completion dates, new projects undertaken, as well as specific actions completed in providing ongoing programs, are established, and reviewed. This process provides an ongoing measure of departmental activity and effectiveness in meeting the City Council's priorities.

Basis of Accounting and Budgeting

The City's accounting system is organized and operated on a "fund basis" under which each fund is a distinct self-balancing accounting entity. A fund is "an independent fiscal and accounting entity used to record all financial transactions related to the specific purpose for which the fund was created." Funds are established for the purpose of carrying out specific activities or attaining certain objectives in accordance with special regulations, legal restrictions, or limitations on the revenue source.

The City's annual operating budget is prepared in conformity with Generally Accepted Accounting Principles (GAAP) and provides for the general operation of the City. The modified accrual basis of accounting is used for governmental fund types and the accrual basis of accounting is used for proprietary fund types. The City Manager is authorized to transfer budgeted amounts between departments to ensure adequate and proper standards of service. Budgetary revisions, which increase the combined appropriations in individual funds, must be approved by the City Council. The budgetary level of control is at the departmental level.

Budgets for Governmental Funds are adopted on a basis consistent with GAAP. The budgetary basis of accounting is the same as the basis of accounting for auditing purposes. The City does not budget for all component units that are accounted for in the Annual Comprehensive Financial Report (ACFR).

Financial Structure

City funds are classified into three broad categories:

Governmental	Proprietary	Fiduciary Funds
• Include activities usually associated with typical or local government operations. • Ex. General Fund, Special Revenue, Debt Service, and Capital Improvement Projects	• Financed and operated in a manner similar to private business enterprises, where the intent is to recover the cost of providing goods and services from user charges.	• Utilized in situations where the government is acting in a fiduciary capacity as a trustee or agent.

Capital Improvement Program

Each year, the City Council adopts a Capital Improvement Program (CIP), which identifies all of the major projects to be undertaken to improve facilities and infrastructure within the city. During the fiscal year, a separate CIP document that reflects the current year program and proposes a program of prioritized projects for the next five years is prepared.

Department Heads submit all proposed projects for their department in the foreseeable future, along with their best cost-estimate. The request includes the year a project will commence, any funding sources that may be available with either future sources or ones which might have been previously designated, justification for the project, and on-going costs expected to occur after the project has been completed. The CIP budget team then compiles the information and presents a draft CIP program to the City Council. Projects are prioritized based on City Council and staff input. Additional projects may be approved during the year by City Council action.

Capital projects may be funded from a variety of funds, with most projects funded from restricted funds.

Allocated Costs

As part of the City's effort to incorporate stronger cost accounting controls and methods, the cost of operating certain departments is allocated to user departments. This process is used to fund those departments that provide inter-departmental services. This allows these departments to operate in a manner similar to an Internal Service Fund.

Allocated departments include fleet maintenance and replacement, insurance costs and workers' compensation. Fleet maintenance is budgeted based on a three-year average of the department's actual service usage and allocated based on actuals. Insurance and worker's compensation are based on projections from the California Joint Powers Insurance Authority (CJPIA). Vehicle replacement is budgeted based on the vehicle or equipment's replacement cost divided by the life of the asset.

Overview of City Funds

A number of different funds are utilized to account for the City, the Successor Agency to the Former Redevelopment Agency, and the West Covina Housing Authority financial resources. Funds are classified into the following fund types:

- General Fund
- Debt Service
- Capital Projects
- Special Revenue
- Internal Services
- Proprietary
- Private Purpose Trust

The City has established multiple funds, under each fund type, to assist in accounting and record keeping for the City and outside agencies. The following funds are budgeted (appropriated) each year.

General Fund (Fund 110)

The General Fund is the City's largest single fund type and is used to account for unrestricted revenues. The City's General Fund is the main operating fund for non-restricted revenues, such as general taxes and fees. Appropriations may be made by the General Fund for City activities. This fund is used to account for basic City services such as police, fire, recreation, building, planning, and general administration. Within the General Fund, the City maintains non-spendable (not available) and unassigned (available) reserves that represent the unappropriated fund balance.

Debt Service Fund (Fund 300)

The City has established one Debt Service Fund to accumulate assets for the repayment of City long-term debt, which includes outstanding bonds, notes, capital leases and related costs. Funding is accumulated from interest income, developer reimbursements, and transfers from the General Fund and the Successor Agency.

Capital Project Funds



Capital Projects (Fund 160)

The City Council established the fund to serve as the source of capital funding for CIP projects which include long-term improvement programs not accounted for in other funds.

Construction Tax (Fund 161)

The Construction Tax Fund receives monies from developers based on the construction of dwelling units in the City. These funds are then used to purchase or construct public facilities, such as street reconstruction, traffic signal modifications, curb and gutter replacements and rehabilitation of park structures and equipment.

Information Technology (Fund 162)

The funds paid into this fund are to be used for information technology capital outlay projects.

Overview of City Funds

Development Impact Fees (Fund 16x)

The City receives one-time fees on new development to be used to cover costs of capital equipment and infrastructure required to serve new growth. The following funds have been established:

- Fund 164 – Police Impact Fees
- Fund 165 – Fire Impact Fees
- Fund 166 – Park Impact Fees
- Fund 167 – City Administrative Impact Fees
- Fund 168 – Public Works Impact Fees

Park Acquisition (Fund 169)

The funds are to be utilized for new parkland acquisition and the development of new parkland.

Park Dedication Fees (Fund 17x)

The City receives fees from developers to fund recreation facilities. The City has been divided into eight park districts for the purposes of collecting revenue. These funds are used for qualified recreational purposes throughout the City. The following Districts have been established:

- Fund 170 – Park District "A" Del Norte Park
- Fund 171 – Park District "B" Palm View Park
- Fund 172 – Park District "C" Orangewood Park
- Fund 173 – Park District "D" Walmerado Park
- Fund 174 – Park District "E" Cortez Park
- Fund 175 – Park District "F" Galster Wilderness Park
- Fund 176 – Park District "G" Shadow Oak Park
- Fund 177 – Park District "H" Friendship Park



ARPA Local Recovery Funds (Fund 179)

This Special Revenue Fund accounts for the grant funds received from the American Rescue Plan Act.

Future Street Improvements (Fund 180)

This fund accounts for monies paid in-lieu of street rehabilitation improvements.

Special Revenue Funds

Asset Seizure (Funds 116, 117 and 118)

Asset Seizure revenues are received based on the City's participation in drug-related asset seizures. Funds are received from federal (Department of Justice and Department of Treasury) and state agencies. These funds are restricted to uses that enhance the police department's activities.

Air Quality Improvement Trust (Fund 119)

In 1991-1992, the state passed AB 2766, the State's Air Quality Improvement Trust Fund. An increase in motor vehicle license fees collected by the State of California supports this state fund. The City receives a portion of the fees to enhance the City's clean air efforts.

Overview of City Funds

Proposition A Discretionary (Fund 120)

The city applies to Los Angeles County Metro Transportation for a Proposition A Discretionary Fund grant. The funds are to be used to improve service or to coordinate transportation services.

Proposition A (Fund 121)

Under Proposition A, the City receives a portion of the ½ cent sales tax levied in Los Angeles County to provide transportation-related programs and projects. For years the City has sold its Proposition A funds to other cities in exchange for non-restricted General Fund dollars.

Proposition C (Fund 122)

Under Proposition C, the City receives a portion of an additional ½ cent sales tax approved for transportation-related programs in Los Angeles County. The funds may be used for certain capital projects or transportation projects similar to those allowed under Proposition A. Projects include street rehabilitation and reconstruction, traffic monitoring systems, congestion management and planning, bus shelter maintenance, Park-and-Ride lots, the City's shuttle and Dial-A-Ride services and recreational transit services.

Gas Tax (Fund 124)

This fund accounts for State Gas Tax monies received under various state laws. The funds are used to fund the City's street maintenance program. Activities include ongoing minor street repairs, upgrades of traffic signals, replacement and installation of new traffic signs and street painting. Programs are administered through the Community Development and Public Services Departments.



Police Donations (Fund 127)

This fund accounts for donations received from various private donors to be used on expenditures related to various police programs.

Transportation Development Act (Fund 128)

Transportation Development Act funds are received throughout the County and may only be used for specific transportation development purposes. These funds are generally used by the City for sidewalk rehabilitation and construction, and the long-term transportation planning efforts within the City.

AB 939 (Fund 129)

This fund accounts for revenues and expenditures of programs implemented to meet the requirements of the California Integrated Waste Management Act of 1989 (AB 939). Revenues are generated through a waste management fee. Programs funded include the development and implementation of a solid waste reduction and recycling project, household hazardous waste disposal project, and solid waste management activities.

Bureau of Justice Assistance (Fund 130)

This fund accounts for grant revenue provided by the federal Bureau of Justice Assistance (BJA), within the U.S. Department of Justice (DOJ). The Edward Byrne Memorial Justice Assistance Grant (JAG) Program grant funds must be used to hire additional personnel and/or purchase equipment, supplies, contractual support, training, technical assistance, and information systems for criminal justice.

Overview of City Funds

Community Development Block Grant (Fund 131)

This fund accounts for activities of the Community Development Block Grant received from the U.S. Department of Housing and Urban Development, including monies received from this agency as part of the federal stimulus program.

Alcohol Beverage Control (ABC) Grant (Fund 138)

This fund accounts for grant revenue provided by the State of California, Department of Alcohol Beverage Control (ABC). This grant funds a minor decoy, shoulder tap programs and conduct informed merchants preventing Alcohol-Related Crime Tendencies (IMPACT) inspections. These programs target both ABC licensed premises and individuals who furnish alcohol beverages to the underage operators.

Hazard Mitigation Grant Program (HMGP) (Fund 139)

This fund accounts for grant revenue provided by Cal OES, which administers various Federal Emergency Management Agency (FEMA) programs aimed at disaster risk reduction.

Surface Transportation Program (STP) Local (Fund 140)

This fund accounts for Federal Highway Administration funds received through Caltrans for projects to preserve and improve the conditions and performance on any Federal-aid highway, bridge and tunnel projects on any public road, pedestrian and bicycle infrastructure, and transit capital projects.

LA County Park Bond (Fund 143 & 210)

These funds account for funding received through the Los Angeles County Regional Park and Open Space District Grant for projects to improve and rehabilitate parks, recreational facilities, trails, and open space.

Highway Safety Improvement Program (HSIP) Grant (Fund 144)

This fund accounts for the federal monies received with the purpose of achieving a significant reduction in traffic fatalities and serious injuries on all public roads. The HSIP requires a data-driven, strategic approach to improving highway safety on all public roads with a focus on performance.

Waste Management Enforcement Grant (Fund 145)

This fund accounts for the money received from the State of California to help support the local enforcement agent who monitors the local closed landfill.

Senior Meals Program (Fund 146)

This program provides meals to low-income seniors with funding from the United States Department of Agriculture and Area Agency on Aging. The program also receives donations from seniors for meals.

Used Oil Block Grant (Fund 149)

The California Integrated Waste Management Board (CIWMB) provides funds for used motor oil recycling.

Inmate Welfare (Fund 150)

This fund accounts for any money, refund, rebate or commission received from a telephone call from inmates while incarcerated to meet the requirements of California Penal Code: Part 3; Title 4; Chapter 1; Section 4025. The monies are to be expended for the benefit, education, and welfare of inmates confined within the jail. Any funds that are not needed for the welfare of the inmates may be expended for the maintenance of the jail facilities.



Overview of City Funds

Public Safety Augmentation (Fund 153)

This fund accounts for the permanent extension of the sales tax by ½ cent guaranteed under Proposition 172. These revenues are restricted to the enhancement of public safety services. Revenue is allocated based on each qualified county's proportionate share of statewide taxable sales.

COPS/SLESF (Fund 155)

This fund accounts for grant revenue provided by the state to support Community Oriented Policing programs. Funds must be spent on front-line law enforcement services.

USDOJ COVID (Fund 156)

This fund accounts for grant revenue provided by the U.S. Department of Justice (DOJ) The Coronavirus Emergency Supplemental Funding (CESF) grant. Funds must be used for overtime, supplies, and services that are involved in the response to the coronavirus pandemic.

Beverage Container Recycling Grant (Fund 158)

The Beverage Container Recycling Grant provides funds derived from consumer deposits on beverage containers. These funds are to be used for beverage container recycling and litter cleanup activities.

Summer Meals Program (Fund 159)

This fund comes from the Food and Nutrition Service (FNS) of the United States Department of Agriculture, which provides a free lunch to children on weekdays during the summer months.

Maintenance District Funds (Fund 18x)

The City levies special benefit assessments and property taxes upon property within defined districts. Through the Los Angeles County Tax Collector, assessments are placed on the property owner's annual tax bill. These funds are used to maintain and improve the open spaces within the districts by providing landscape maintenance. Assessment districts currently established in the City include:

- Maintenance District #1 (Fund 181)
- Maintenance District #2 (Fund 182)
- Maintenance District #4 (Fund 184)
- Maintenance District #6 (Fund 186)
- Maintenance District #7 (Fund 187)



Coastal Sage and Scrub Community Facilities District (Fund 183)

This community facilities district was formed to provide for the restoration and ongoing maintenance of sensitive environmental habitat within the development area of a former landfill, including habitat for endangered species such as the California gnatcatcher (Polioptila californica).

Citywide Maintenance District (Fund 188)

This is the City's most significant special assessment fund. Revenue comes from annual special benefit assessments from property owners who benefit from covered improvements. The Citywide Assessment District provides the majority of funding for the City's street lighting system and street tree program.

Sewer Maintenance (Fund 189)

This fund supports the City's street sweeping program and maintenance of the City's sewer system.

Overview of City Funds

Auto Plaza Business Improvement District (Fund 190)

This is an assessment district supported by six of West Covina's automobile dealers to fund the construction, maintenance and operation of a reader board adjacent to Interstate 10.

General Plan Update (Fund 191)

This fund accounts for the General Plan and Zoning Code Update Surcharge which is designated to be used for future plan updates.

Measure W Stormwater (Fund 197)

This fund accounts for the special parcel tax on all property owners in Los Angeles County approved November 2018. This tax raises funds to pay for stormwater projects including the infrastructure and any associated programs to capture, treat and recycle rainwater.

Police Grant Funds (221)

These funds come from federal or state grants to provide funding for various public safety programs.

West Covina Chamber (222)

The West Covina Chamber of Commerce fosters economic growth, supports local businesses, and enhances community prosperity through advocacy, collaboration, and resources. The chambers funds come from business memberships based on tiers.

Charter PEG (Fund 205)

Charter Communications awarded the City a $150,000 Public Education Grant for several years. Due to changes in communications rules, no additional grant revenue is being received. The money remaining in this fund can only be used to make capital expenditures related to the City's Public Access Channel.

OTS (Fund 207)

This fund accounts for grant revenue provided by the State of California, Office of Traffic Safety (OTS). The Traffic Records grant funds must be used to improve the reporting of traffic records, by purchasing and implementing a software solution to computerize and automate reports to the State.

Justice Programs (OJP) (Fund 208)

This fund accounts for grant revenue provided by Office of Justice Programs (OJP), within the U.S. Department of Justice (DOJ). Currently, the only program is The Body-Worn Camera Policy and Implementation Program to Support Law Enforcement Agencies. Program grant funds must be used to for the purchase of body-worn cameras.

Art in Public Places (Fund 212)

This fund accounts for development fees paid in lieu of acquisition and installation of approved artwork in a development, with expenditures restricted to acquisition, installation, maintenance and repair of artworks at approved sites.



Overview of City Funds

Homeland Security Grant (Fund 218)

This fund accounts for grant revenue provided by the U.S. Department of Homeland Security. The Homeland Security Program (SHSP) grant funds must be used to replace and update Urban Search and Rescue equipment for technical rescue. Equipment obtained must be available under the California Disaster and Civil Defense Master Mutual Aid Agreement in consultation with various agencies.

WC Community Services Foundation (Fund 220)

This fund is used to account for the activity of the West Covina Community Services Foundation, a 501(c)(3) non-profit organization.

Measure R (Fund 224)

Under Measure R, the City receives a portion of a ½ cent sales tax levied in Los Angeles County to provide transportation related projects and programs. The City uses Measure R Funds to provide a variety of transportation services including Dial-A-Ride and the West Covina Shuttle (a fixed route system).

CDBG – Measure R (Fund 225)

This fund accounts for grant revenue provided by U.S. Department of Housing and Urban Development. Community Development Block Grant Coronavirus (CDBG-CV) funds must be used to prevent, prepare for, and respond to the coronavirus (COVID-19).

Various Non-Federal Grants (Fund 232)

This fund accounts for various Federal, State of California, and local grants that are restricted to expenditures for specific programs and projects.

Taskforce for Regional Auto Theft Prevention (TRAP) Grant (Fund 233)

A regional law enforcement taskforce known as TRAP is funded through vehicle registration fees pursuant to Vehicle Code section 9250.14 (SB-2139). The primary mission of TRAP is to combat auto thefts and spearhead major investigations related to vehicle thefts throughout the Southern California regions.

Officer Wellness & Mental Health (Fund 234)

This fund is for the Officer Wellness and Mental Health grant, which is funded by AB178, Chapter 45, Statutes of 2022, Item 5227-121-0001 and administered by the Board of State & Community Corrections.

Measure M (Fund 235)

Under Measure M, the City receives a portion of a ½ cent sales tax levied in Los Angeles County to provide transportation related projects and programs. The City uses Measure M Funds for certain capital projects or transportation projects such as street rehabilitation and reconstruction, traffic monitoring systems, and congestion management and planning.

Measure A (Fund 236)

Under Measure A, the City receives a portion of a 1.5 cent per square foot parcel tax levied in Los Angeles County to help fund new parks and maintain existing ones. The City uses Measure A Funds for certain capital projects related to parks, such as rebuilding restrooms, updating park parking lots, and the purchase of new playground equipment.

Overview of City Funds

SB1 – Road Maintenance Rehab (Fund 237)

Senate Bill (SB) 1, known as the Road Repair and Accountability Act of 2017, increased per gallon fuel excise taxes, increased diesel fuel sales taxes and vehicle registration fees, and provides for inflationary adjustments to tax rates in future years, to address basic road maintenance, rehabilitation and critical safety needs on both state highways and local streets. The City uses SB1 funding for street improvements such as residential road rehabilitation.

Law Enforcement Tobacco Grant (Fund 238)

This fund accounts for grant revenue provided by the State of California under Proposition 56. Proposition 56 is the California Healthcare, Research and Prevention Tobacco Tax Act, which raised the tax on cigarettes and other tobacco products. Law Enforcement Tobacco grant funds must be used to fund the salary, benefits, and some overtime for a new "Tobacco" School Resource Officer (SRO) position for an estimated two years.

CA Bureau of Sate Community Corrections (Fund 239)

This fund accounts for grant revenue provided by California Board of State and Community Corrections (BSCC) which provides funds for Jailers to attend training for handling inmates with mental health issues.

Measure H (Fund 240)

This fund accounts for revenue and expenditures related to preventing and combat homelessness.

Accessibility Compliance Fund (Fund 241)

Pursuant to Government Code 4467(b), the moneys in this fund shall be used for increased certified access specialist (CASp) training and certification within the City and to facilitate compliance with construction-related accessibility requirements, to include providing financial assistance to small businesses for construction of physical accessibility improvements. The highest priority shall be given to the training and retention of certified access specialists to meet the needs of the public in the City.

Sportsplex (Fund 242)

This fund accounts for activity at the West Covina Sportsplex, a recreation facility which amenities include softball fields, a pavilion, playgrounds, and restaurants.

Overview of City Funds

West Covina Housing Authority (Fund 820)

Under ABX1 26, the housing functions were transferred to the West Covina Housing Authority with the adoption of Resolution No. 2012-11 by the West Covina City Council on January 17, 2012. Accordingly, all rights, powers, duties and obligations related to the housing functions have been assumed by the Housing Authority and it may enforce affordability covenants and perform related activities pursuant to the applicable provisions of the Community Redevelopment Law.



ABX1 26 provides that the non-cash housing assets and obligations of dissolving redevelopment agencies ("RDAs") do not pass to the Successor Agencies formed to wind-down each RDA, but rather to the Housing Successor Agency. As such, decisions regarding such housing assets and obligations are not subject to approval by the Oversight Board of the Successor Agency.

This fund will accumulate loan repayments from homeowners and multi-family housing developers per agreements that were put in place using low- and moderate-income housing funds of the former Redevelopment Agency. Those funds, along with repayment of the Supplemental Educational Revenue Augmentation Fund loans that were previously made by the housing fund of the former Redevelopment Agency, will be used to continue to provide low- and moderate-income housing programs in compliance with state law regarding affordable housing.

Internal Service Funds

Insurance - General and Auto Liability (Fund 361)

Funding for general/auto liability claims, uninsured losses and insurance premiums is provided through a charge on all operating departments based on prior year claims expense.

Insurance - Workers' Compensation (Fund 363)

Funding for workers' compensation is derived from a percentage of all salaries with different rates levied by the various employee categories.

Fleet Management (Fund 365)

The Public Works Department operates the fleet management function for the City which oversees the repair and disposal of City vehicles and heavy equipment. Revenue for the fleet management fund is generated through charges to operating departments. Each department that operates assigned vehicles is charged based on the departmental usage of the vehicles. Fleet management costs are reflected in each department's line-item budget.



Vehicle Replacement (Fund 367)

This fund accounts for the replacement of vehicles to update the fleet and save on maintenance costs.

Retirement Health Savings Plan (368)

This fund accounts for the set-aside lump sum benefits for retiring employees.

Other Post Employment Benefit Plan (369)

This fund accounts for benefits other than pensions for retiring employees. The fund will be used to pay down our Other Post Employment Benefits (OPEB) liability.

Overview of City Funds

Enterprise Funds

Police Computer Service Group (Fund 375)

This fund accounts for the computer services provided by the Police Department to other public safety agencies for a fee. The programs are marketed to both public and private agencies. The program also provides these products and services to the West Covina Police Department.

Successor Agency

Successor Agency Redevelopment Obligation Retirement (Fund 810)

The City's Redevelopment Agency was dissolved as a result of ABX1 26, and the Successor Agency was subsequently created for the purpose of winding down the affairs of the former Redevelopment Agency. The Successor Agency will receive allocations of property tax increment in amounts determined by the State Department of Finance (DOF) and deposited into the Redevelopment Property Tax Trust Fund (RPTTF) by the county. Those RPTTF allocations will then be used to pay the enforceable obligations.

Successor Agency Administration (Fund 815)

This fund is for all allowable administrative expenses of the Successor Agency, including salaries and benefits, legal costs, appraisals, consultants, and other administrative and overhead charges as well as support costs incurred for the Oversight Board.

CFD Debt Service (Fund 853)

This fund was established as part of the Fashion Plaza Expansion Project of the former Redevelopment Agency for issuing bonds to assist in the expansion of the leasable square footage and parking facilities of a regional shopping mall. The fund collects revenues from a special tax assessment on the property, as well as sales and property tax increment revenues generated on the property. Those revenues are used to service the principal and interest payments, and related costs of the outstanding bonds.

Fund Matrix by Department

Department / Fund Matrix	Admin	City Clerk	Finance	HR & Risk	Comm. Dev.	Police	Fire	Public Works	Comm. Srvcs.
General Fund	✓	✓	✓	✓	✓	✓	✓	✓	✓
State & Federal Asset Forfeitures						✓			
Air Quality Improvement Trust								✓	
Proposition "A"	✓		✓						
Prop. "A" Discretionary/Prop. "C"								✓	✓
State Gas Tax			✓					✓	
Police Donations						✓			
Transportation Development Act								✓	
AB 939								✓	
Community Development Block Grant	✓					✓		✓	✓
Surface Transportation Program Local								✓	
LA County Park Bond								✓	✓
Waste Mgt Enforcement - Grant								✓	
Senior Meals Program									✓
Used Oil Block Grant								✓	
Inmate Welfare						✓			
Public Safety Augmentation						✓			
Comm. Oriented Policing Services						✓			
Summer Meals Program									✓
Maintenance Districts: #1, #2, #4, #6, #7								✓	
Coastal Sage And Scrub CFD								✓	
Citywide Maintenance District								✓	
Sewer Maintenance								✓	
Auto Plaza Improvement District	✓								
Charter PEG	✓								
Art In Public Places					✓				
WC Community Services Foundation						✓			✓
Senate Bill 1 - Road Maint. Rehab								✓	
Measure M/R								✓	
West Covina Housing Authority	✓								
Capital Projects					✓	✓	✓	✓	✓
Construction Tax								✓	
Information Technology			✓						
Park Acquisition									✓
Impact Fees (DIF)	✓	✓	✓		✓	✓	✓	✓	✓
Park Dedication Fees: "A" - "H"									✓
Debt Service - City			✓						
Workers' Comp. & General Liability			✓						
Fleet Mgmt. & Vehicle Replacement								✓	
Police Computer Service Group						✓			
Redevelopment Obligation Retirement	✓		✓						
Successor Agency Administration	✓		✓						
Community Facilities District Debt Srvc.	✓		✓						

City Profile

History Of West Covina

The City of West Covina was incorporated in 1923 to prevent the City of Covina from establishing a sewage farm within the current city boundaries. The 507 residents of the area were mostly citizens who banded together to maintain local control of their land and were more interested in preventing the establishment of a sewage facility than in creating a city.

Walnut groves and orange groves continued to flourish during the following decades. The population in 1930 was 769 and blossomed to 1,549 in 1940. As a result of remarkable expansion during the post World War II building boom, West Covina became America's fastest growing city between 1950 and 1960, with the population increasing 1,000 percent from less than 5,000 to more than 50,000 citizens. The last two decades have continued to demonstrate steady growth. The number of residents expanded to a total of 109,501 as of the April 2020 Census.



1938



Today

Looking east on I-10/Hwy 99 in West Covina

- **1923** — Incorporation
- **1950-1960** — America's Fastest Growing City
- **1969** — City Hall & Police Facility Built
- **1991** — Mall Renovated
- **1993** — Plaza West Covina Opened

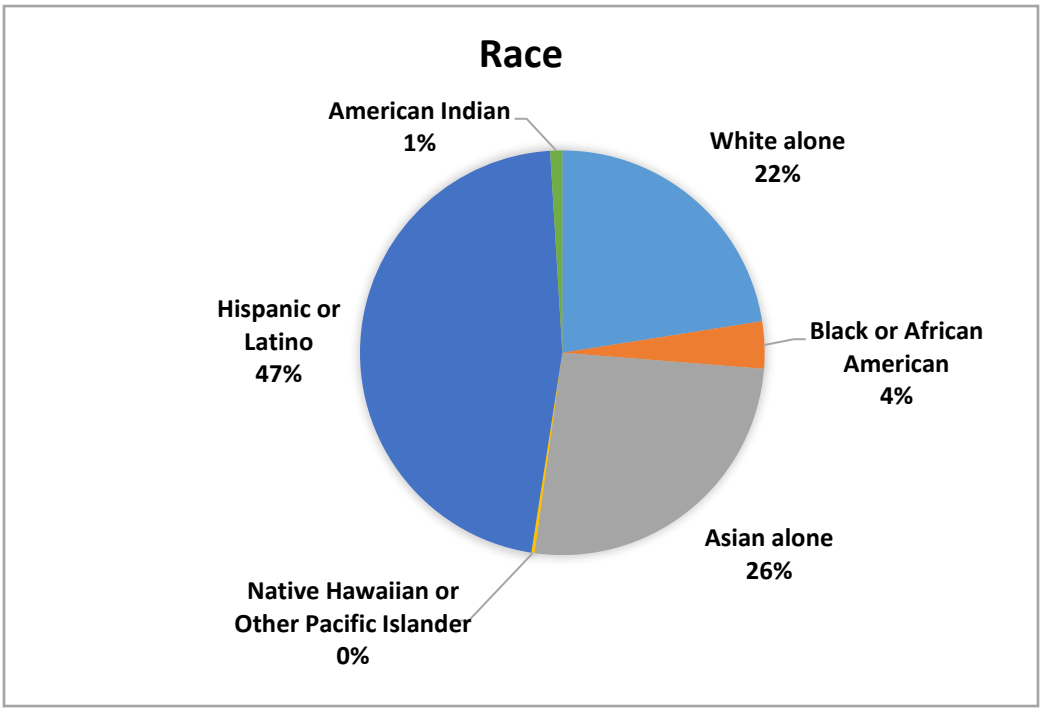
The City of West Covina began the second half of the 20th century with exciting new developments and projects. The City Hall and Police facility were built in 1969 as the first phase of an example of a Joint Powers Authority in the County of Los Angeles. The Civic Center Joint Powers Authority, consisting of the County of Los Angeles and the City of West Covina, also completed a three-level parking structure in the Civic Center complex. The Civic Center complex includes the Los Angeles County Regional Library and the Citrus Municipal Court building and the City offices.

The first Redevelopment Agency project included a regional shopping center, the West Covina Fashion Plaza, with three major department stores and 150 shops in an air-conditioned, enclosed mall. It also included the revitalization of the older sections of the shopping center. The Fashion Plaza has provided the citizens of the San Gabriel Valley with convenient access to all shopping needs. In 1991 the mall was renovated adding a food court and additional shops, as well as the redecorating of the entire mall. The mall was renamed "The Plaza at West Covina." The Plaza opened a new 100,000 square foot wing in October 1993 featuring 50 new stores including a new Robinson's-May and interior renovation throughout The Plaza.

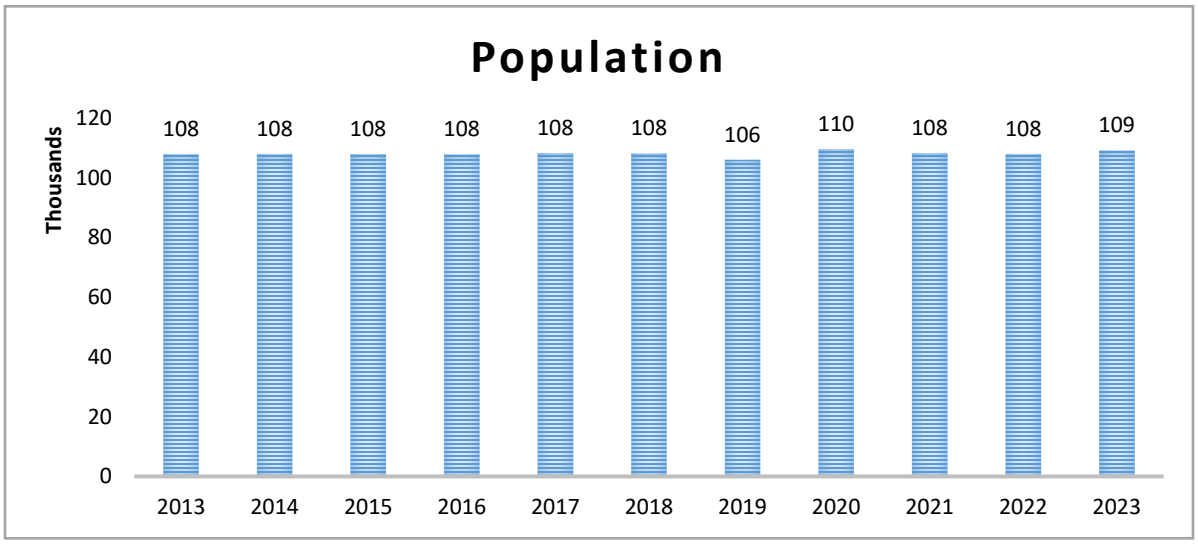
The Redevelopment Agency's efforts have also resulted in several major office buildings in the City, such as "The Lakes," in addition to two new community shopping centers, freestanding retail developments, restaurants, residential projects, and the Auto Plaza. West Covina looks forward to additional residential and commercial development during the coming decade as it continues to serve as one of the most progressive cities in the San Gabriel Valley.

City Profile

Demographics



Calendar Year	Personal Income (in 1,000s)	Capita Personal Income	Annual Unemployment Rate
2018	2,916,516	26,975	4.60%
2019	3,053,619	28,807	4.40%
2020	3,173,022	30,050	13.10%
2021	3,324,204	30,710	9.20%
2022	3,706,972	34,357	4.80%
2023	3,970,712	36,393	4.70%



City Profile

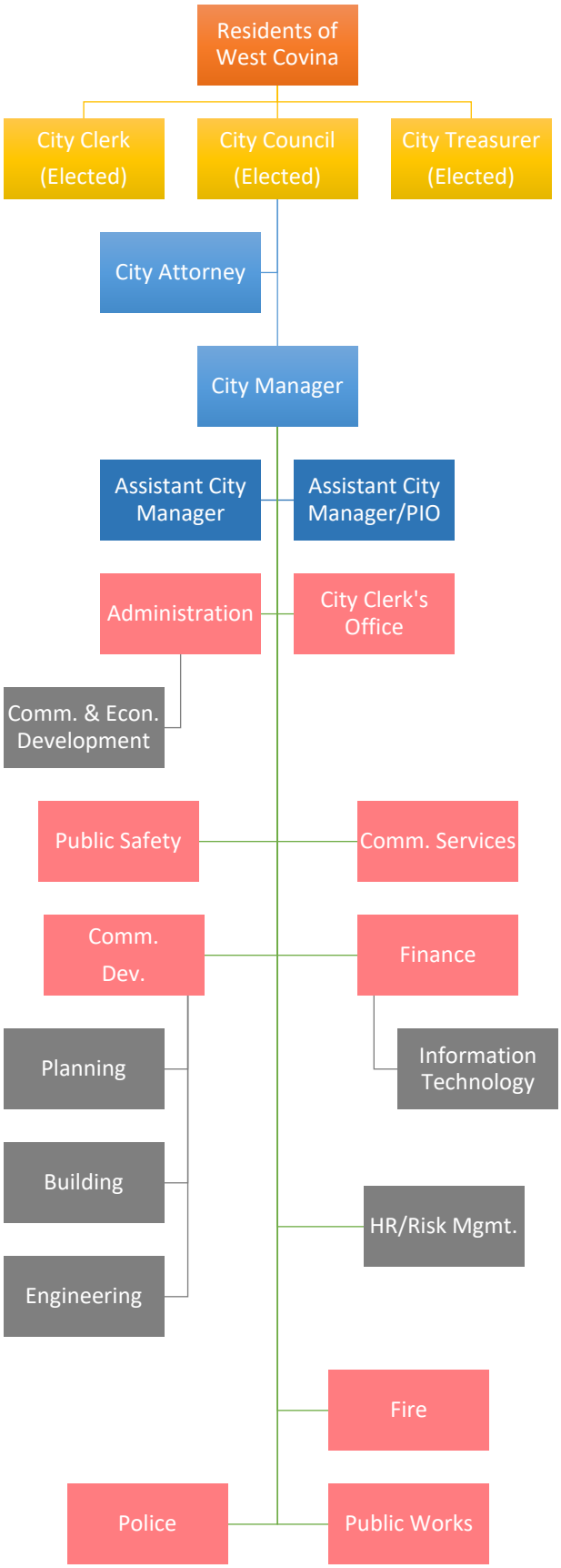
Top 25 Sales Tax Producers

76	Ashley Furniture Homestore	Audi West Covina	Azusa Arco	Best Buy
Chick Fil A	Crestview Cadillac	Envision Chrysler Dodge Jeep Ram of West Covina	Envision Toyota Of West Covina	Floor & Decor
Home Depot	Macys	Mercedes Benz Of West Covina	Mercedes Benz Vehicle Trust	Norm Reeves Honda
Performance Ford	Plug In Auto	Portos Bakery	Reynolds Buick	Ross
Target	Tesla	Tow Industries	Triples Chevron	Walmart Supercenter

Principal Property Taxpayers

Taxpayer	Taxable Assessed Value	Rank	Percent of Total City Taxable Assessed Value
Plaza West Covina LLC	289,381,080	1	1.96%
GREF Eastland Center LP	198,061,954	2	1.34%
Colony at the Lakes	185,495,060	3	1.26%
Walnut Ridge Apartments LP	104,239,682	4	0.71%
624 South Glendora Ave LP	99,670,269	5	0.68%
CLPF Verdanas LP	93,927,698	6	0.64%
Envision WC MB RE LLC	84,900,696	7	0.58%
Twelve31 Partners LP	81,957,000	8	0.56%
TPA Nasch LLC	62,204,549	9	0.42%
Go West Covina Owners LLC	59,619,000	10	0.40%

City Organizational Chart



City Council Goals



Goal setting helps an organization determine where it is going over the next year and beyond, how the organization is going to get there, and provides a path to get there, allowing for measurable achievements that confirm if we reached our goal or not. This is the City's "Game Plan" for the future of the City. Goal setting helps the City manage public dollars and resources prudently by anticipating community needs, problems and concerns. Goals-based planning starts with focus on the organization's vision and values, then the selection of projects and programs to meet and achieve the goals.

Each year, staff reviews and updates the goals that have been completed and makes recommendations to the Council for future goals. The Council then considers staff recommendations during a City Council meeting. The following goals were approved by the Council in June 2024.

I. Protect Public Safety

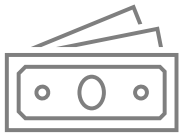
- Continue to respond to the global COVID-19 pandemic.
- Manage and prepare for future pandemics by replacing and upgrading the heating, ventilation and air condition (HVAC) system and the existing roof for the Cortez Community & Senior Center with a filtration system that incorporates ultraviolet light that will reduce the risk of virus transmissions in enclosed spaces.
- Negotiate and execute regional automatic aid agreement with City of La Verne for fire emergency services.
- Negotiate and execute automatic aid agreement with Los Angeles County Fire Department.
- With due regard to General Fund fiscal impacts, respond to California Department of Public Health (CDPH) proposed regulations. Seek provisional approval from CDPH for creation of a fiscally sustainable municipal health department. Prepare a Community Health Needs Assessment, Community Health Improvement Plan and other studies as may be required by CDPH and the Public Health Accreditation Board. Negotiate and execute agreement(s) for Health Department laboratory services.



- Update the City's Emergency Management Program, including Community Emergency Response Team, Emergency Operations Center Training, Citywide CERT Training including "train the trainer" and Disaster Preparedness and Hazard Mitigation plans.
- Monitor, manage, and as appropriate reduce Fire Department overtime expenditures.
- Annual Police Department review intended to increase accountability and transparency.
- Take delivery and place in service two (2) new fire pumper engines.
- Develop specifications for and put out to bid for delivery of a new fire pumper engine (2026).
- Work with Animal Care & Control to conduct the bi-annual canvass for pet licenses.
- Continue to expand Police Officer visibility in the community by promoting neighborhood events like Coffee with a Cop.

City Council Goals

II. Achieve Fiscal Sustainability & Financial Stability



- Maintain and monitor the City's fiscal health.
  - Continue to implement fiscal recovery and fiscal recovery plans.
  - Nurture local businesses and attract non-retail jobs.
  - Implement appropriate funding for landscape maintenance districts.
  - Review and update agreements for waste hauling, towing and facility use.
- Maintain and promote employee relations.
- Employ known principles of risk management to address action items identified in the City Risk Management Evaluation.
- Make changes in ways the City conducts its business ensuring the needs of the City are met.

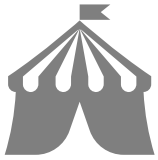
III. Address Homeless Issues

- Secure external funding, including San Gabriel Valley Housing Trust and County homeless funds.
- Partner with area cities on a regional response to inadequacies of existing Measure H program.
- Expand Mental Health Services for unhoused.
- Increase contact between Department of Mental Health and the unhoused population in West Covina.
- Work with other agencies/non-profit organizations to reduce the homeless count for West Covina.
- Work/Collaborate with other agencies/nonprofits to provide resources to the unhoused and reduce West Covina's homeless count.



IV. A Creative & Active Community

- Partner with community partners to co-host events with community partners.
- Re-evaluate opportunities to weave the arts and local heritage into everyday life.
- Develop a master calendar of community and City-sponsored events.
- Review recreational opportunities at the equestrian center.



City Council Goals

V. A Well-Planned Community



- Update permit software.
- Implement a Rental Inspection Program.
- Obtain State Certification of the Housing Element Update.
- Develop a Park Master Plan (long range planning tool).
- Establish lights on Glendora Ave and Clean-up.
- Update and audit Landscape Maintenance Districts.
- Work towards implementing an Active Transportation Plan.

VI. Maintain Good Intergovernmental Relations

- Keep regulatory compliance with changing State and Federal regulations and laws (e.g., SB 1383, SB 9, CalRecycle, Department of Toxic Substances Control, State Housing and Community Development).
- Pursue external partnerships and grants.
- Reinforce the Library's role in the community as a civic and cultural center.
- Actively participate in the San Gabriel Valley Council of Governments.



VII. Expand Economic Development Opportunities

- Continue marketing efforts to expand and retain the business base.
- Work with property owners to promote development in the community.
- Focus efforts of the City's Community & Economic Development Division on economic recovery and tourism through continued relationship building, research, and advocacy of development.
- Reinforce West Covina's brand as a great place to live, work and play in the San Gabriel Valley.
- Establish a Business Improvement Association on Glendora Avenue.
- Collaborate with Plaza West Covina mall ownership to develop a master plan for Plaza West Covina.
- Establish a West Covina Chamber of Commerce.
- Consider all options for the development of City owned parcels at the former BKK site.
- Update the City's website.



City Council Goals

VIII. Enhance City Image & Effectiveness

- Bring all City facilities to standard.
  - Identify potential projects for inclusion in the Capital Improvement Plan.
- Enhance recreational and park opportunities in the community.
  - Enhance communication to residents through published newsletters, the website, and social media.
  - Prepare the annual "State of the City" report.
- Implement the City's Active Transportation Plan.
- Make the community more verdant.
- Implement the master plan of street trees.
- Assess and as necessary upgrade the City's sewer collection system.
  - Implement the annual street paving program.
  - Remove trash bins from parks.
  - Replace bus shelters.
  - Install a reader board for Sportsplex on Azusa.
  - Work with Caltrans to clean up freeway on/off ramps.
- Complete a precise plan for the new Fire Station #1.
- Establish a weekly street sweeping schedule.
- Prepare and approve a Traffic Signal Maintenance Agreement.



IX. An Accessible Community

- Establish a Disability Advisory Commission.
- Consider implementation of best practices as recommended by the U.S. Conference of Mayors Disability Employment Working Group: Disability Employment Working Group.
- Review Best Practices in Disability Employment.
- Review City Development Codes and Current Practices on Accessible Urban Development: Good Practices of Accessible Urban Development.
- Establish and implement an ADA Transition Plan.



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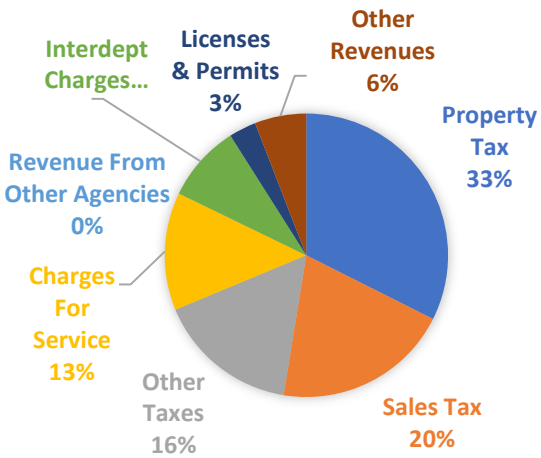
City-Wide Summary

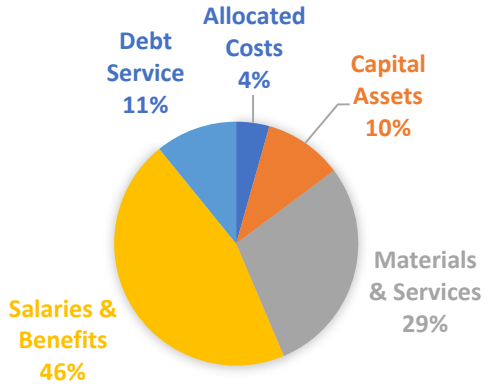
	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Original Budget	FY 2024-25 Estimate	FY 2025-26 Proposed Budget	Increase/ (Decrease)
Revenue						
Property Tax	40,591,209	39,476,334	41,810,644	42,452,660	42,623,244	812,600
Sales Tax	23,331,254	26,222,939	23,837,000	25,873,620	26,500,000	2,663,000
Other Taxes	21,376,260	20,242,784	21,384,702	20,744,625	21,228,640	(156,062)
Charges For Service	15,866,233	18,004,438	16,774,310	18,494,510	17,644,933	870,623
From Other Agencies	14,777,151	18,474,823	11,699,071	16,969,750	12,556,932	1,657,861
Interdept Charges	6,825,303	7,724,271	10,203,341	10,203,341	11,591,706	1,388,365
Use of Money & Property	3,742,855	7,027,824	4,189,100	4,971,956	5,415,686	1,226,586
Licenses & Permits	5,514,873	2,822,757	3,874,200	3,565,190	4,101,000	226,800
Fines & Forfeitures	1,190,038	1,077,341	1,136,000	1,027,350	1,749,600	613,600
Sales	686,731	692,994	743,600	743,600	302,100	(441,500)
Other Revenues	2,400,499	4,171,711	331,800	952,292	295,500	(36,300)
Capital Assets	171,358	-	171,400	171,400	171,400	-
Fees	191,244	90,151	98,100	98,100	96,500	(1,600)
Revenue Total	**136,665,008**	**146,028,365**	**136,253,268**	**146,268,394**	**144,277,241**	**8,823,973**
Expenditures						
Salaries & Benefits	57,753,742	58,047,095	64,069,110	66,112,472	71,897,765	7,827,434
Materials & Services	43,137,521	43,872,139	45,780,258	47,679,779	45,533,594	(246,664)
Debt Service	21,953,236	16,873,499	17,184,669	17,254,372	17,133,711	(50,958)
Capital Assets	12,682,879	9,047,179	21,578,400	41,577,100	16,463,300	(5,115,100)
Allocated Costs	4,582,528	5,564,845	7,079,031	7,082,173	6,916,209	(162,822)
Expenditures Total	**140,109,906**	**133,404,756**	**155,691,468**	**179,705,897**	**157,944,579**	**2,251,890**
Transfer Out	24,051,019	22,161,113	17,088,568	18,850,959	17,220,698	132,130
Transfer In	24,051,019	22,161,112	17,088,568	18,850,959	17,220,698	132,130
Transfers Total	**48,102,038**	**44,322,225**	**34,177,136**	**37,701,918**	**34,441,397**	**264,261**

The City-Wide budget is structurally balanced, as recurring revenues equal or exceed recurring expenditures:					
Recurring Revenue	136,493,650	146,028,365	136,081,868	146,096,994	144,105,841
Recurring Expenses	127,427,027	124,357,577	134,113,068	138,128,797	141,481,279
Revenue Less Exp.	**9,066,623**	**21,670,788**	**1,968,800**	**7,968,197**	**2,624,562**

City-Wide Revenue by Category



City-Wide Expenditures by Category

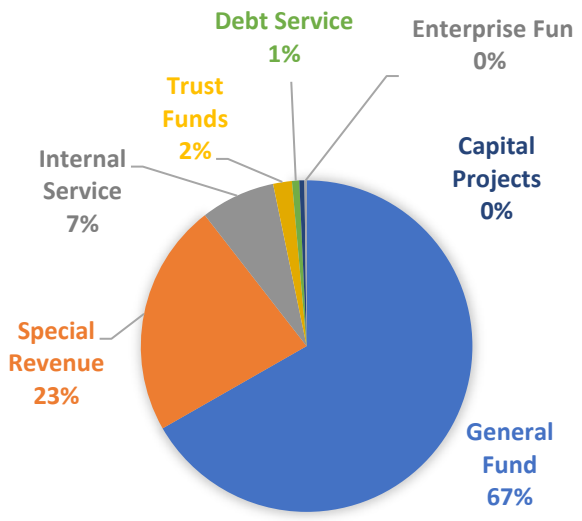


City-Wide Summary by Fund Type

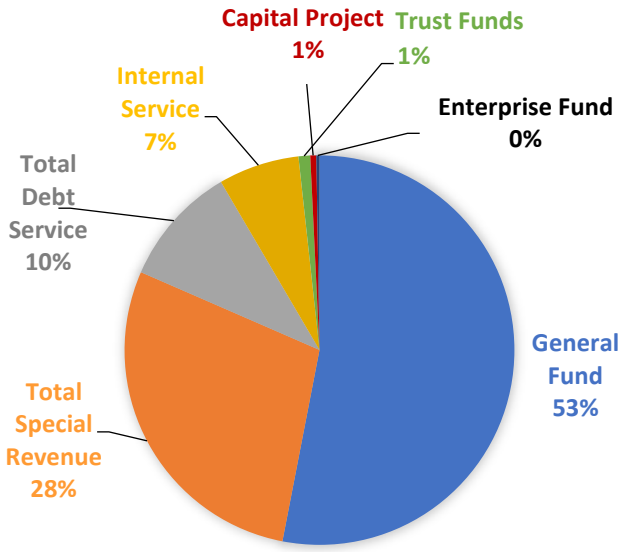
	FY 2022-23 Actual	FY2023-24 Actual	FY 2024-25 Original Budget	FY 2024-25 Estimate	FY 2025-26 Proposed Budget	Increase/ (Decrease)
Revenue						
General Fund	86,732,760	91,237,862	91,278,595	93,834,099	96,283,440	5,004,845
Special Revenue	35,286,999	36,549,664	31,299,888	34,941,818	32,821,975	2,322,087
Internal Service	5,749,604	8,300,835	9,059,141	9,370,577	10,469,796	1,410,655
Trust Funds	4,811,817	2,412,488	2,616,944	2,641,944	2,665,344	48,400
Debt Service	895,648	1,049,592	500,000	989,786	1,005,186	505,186
Capital Projects	2,501,419	5,784,931	755,100	3,746,570	729,400	(25,700)
Enterprise Fund	686,761	692,994	743,600	743,600	302,100	(441,500)
Revenue Total	**136,665,008**	**146,028,365**	**136,253,268**	**146,268,394**	**144,277,241**	**8,823,973**
Expenditures						
General Fund	67,896,984	70,207,234	76,159,361	78,108,016	83,772,663	7,614,481
Special Revenue	29,077,833	24,041,036	44,448,639	56,567,401	45,014,462	564,623
Debt Service	15,369,469	15,458,709	15,872,613	15,872,613	15,824,955	(47,658)
Internal Service	17,253,826	16,876,848	9,211,241	10,014,230	10,599,596	1,387,155
Trust Funds	5,792,395	506,665	8,006,810	8,074,519	1,522,868	(6,483,942)
Capital Projects	4,039,165	5,631,529	1,304,000	10,379,347	793,400	(510,600)
Enterprise Fund	680,234	682,734	688,804	689,771	416,635	(272,169)
Expenditures Total	**140,109,906**	**133,404,756**	**155,691,468**	**179,705,897**	**157,944,579**	**2,251,890**

The City-Wide budget is structurally balanced, as recurring revenues equal or exceed recurring expenditures:					
Recurring Revenue	136,493,650	146,028,365	136,081,868	146,096,994	144,105,841
Recurring Expenses	127,427,027	124,357,577	134,113,068	138,128,797	141,481,279
Revenue Less Exp.	**9,066,623**	**21,670,788**	**1,968,800**	**7,968,197**	**2,624,562**

City-Wide Revenue by Fund



City-Wide Expenditures by Fund



Summary of All Funds

	Estimated Fund Balance 07/01/2025	Estimated 2025-2026 Revenue	Projected 2025-2026 Expenditures	Tranfers In (Out)	Projected 2025-2026 Surplus (Deficit)	Projected Fund Balance 06/30/2026
General Fund						
110 General Fund	20,708,604	96,283,440	83,772,663	(12,429,120)	81,657	20,790,261
TOTAL GENERAL FUND	**20,708,604**	**96,283,440**	**83,772,663**	**(12,429,120)**	**81,657**	**20,790,261**
Special Revenue Funds						
116 State Asset Forfeiture	199,186	10,300	-	-	10,300	209,486
117 Equitable Sharing-USDOJ	1,924,279	111,000	1,789,707	-	(1,678,707)	245,572
118 Equitable Sharing-Treasury	2,982,521	33,600	975,000	-	(941,400)	2,041,121
119 Air Quality Improvement Trust	250,763	152,300	191,400	-	(39,100)	211,663
120 Prop A Discretionary	693,409	121,900	100,000	-	21,900	715,309
121 Prop A	1,319,171	3,040,520	3,549,940	-	(509,420)	809,751
122 Prop C	2,564,175	2,598,270	2,698,824	-	(100,554)	2,463,621
124 Gasoline Tax	(141,413)	3,073,448	2,916,603	-	156,845	15,432
127 Police Donations	25,149	2,200	5,859	-	(3,659)	21,490
128 Transportation Development Act	42,298	471,400	470,000	-	1,400	43,698
129 AB 939	1,719,966	332,100	59,839	-	272,261	1,992,227
131 Community Dev. Block Grant	3,015,271	800,000	357,214	-	442,786	3,458,057
138 ABC Grant	373	-	-	-	-	373
143 LA County Park Bond	0	23,000	23,000	-	-	0
145 Waste Mgt Enforcement Grant	852,744	57,119	163,196	-	(106,077)	746,668
146 Senior Meals Program	3,286	325,100	328,270	-	(3,170)	116
149 Used Oil Block Grant	4,991	16,000	16,000	-	-	4,991
150 Inmate Welfare	3,442	100	1,000	-	(900)	2,542
153 Public Safety Augmentation	4,147	882,800	874,193	-	8,607	12,754
155 COPS/SLESF	21,095	330,800	337,689	-	(6,889)	14,206
158 CRV Recycling Grant	90,024	-	-	-	-	90,024
181 Maintenance District #1	4,301,119	818,500	812,018	-	6,482	4,307,601
182 Maintenance District #2	912,185	289,800	487,480	-	(197,680)	714,505
183 WC CSS CFD	496,785	116,300	150,980	-	(34,680)	462,105
184 Maintenance District #4	1,722,907	1,088,350	1,902,123	-	(813,773)	909,134
186 Maintenance District #6	188,341	169,700	336,261	-	(166,561)	21,780
187 Maintenance District #7	298,696	191,450	377,781	-	(186,331)	112,365
188 Citywide Maintenance District	401,115	1,976,303	2,376,615	-	(400,312)	803
189 Sewer Maintenance	13,673,522	4,689,600	2,626,060	-	2,063,540	15,737,062
190 Auto Plaza Improvement District	61,309	121,168	59,650	-	61,518	122,827
191 General Plan Update	1,107,573	302,500	1,200,000	-	(897,500)	210,073

Summary of All Funds

	Estimated Fund Balance 07/01/2025	Estimated 2025-2026 Revenue	Projected 2025-2026 Expenditures	Tranfers In (Out)	Projected 2025-2026 Surplus (Deficit)	Projected Fund Balance 06/30/2026
197 Measure W Stormwater	2,075,346	1,525,500	3,600,000	-	(2,074,500)	846
205 PEG Fund	13,869	400	14,000	-	(13,600)	269
207 OTS Grants	(0)	12,360	12,360	-	-	(0)
212 Art In Public Places	742,780	19,400	-	-	19,400	762,180
218 Homeland Security Grant	(0)	-	-	-	-	(0)
220 WC Community Svcs Foundation	274,832	110,000	323,300	-	(213,300)	61,532
221 Police Private Grants	1,000	-	-	-	-	1,000
222 WC Chamber of Commerce	(125)	-	-	-	-	(125)
224 Measure R	4,921,130	2,042,282	3,458,893	-	(1,416,611)	3,504,519
232 Non-Federal Grants	4,281	-	-	-	-	4,281
233 Taskforce Reg. Autotheft Prev.	3,921	237,909	237,909	-	-	3,921
234 Officer Wellness & Mental Health	2,917	1,700	4,617	-	(2,917)	-
235 Measure M	2,058,061	2,845,200	4,902,314	-	(2,057,114)	947
237 SB1 - Road Maintenance Rehab	1,371,495	3,070,496	4,875,000	567,200	(1,237,304)	134,191
240 Measure H	259,439	2,200	-	-	2,200	261,639
241 CASP Certification & Training	139,013	4,900	-	-	4,900	143,913
242 Sportsplex	-	415,400	1,333,027	917,627	-	-
820 Successor Housing Agency	19,225,939	217,200	894,940	-	(677,740)	18,548,198
TOTAL SPECIAL REVENUE FUNDS	**69,832,325**	**32,650,575**	**44,843,062**	**1,484,827**	**(10,707,660)**	**59,124,665**

Summary of All Funds

	Estimated Fund Balance 07/01/2025	Estimated 2025-2026 Revenue	Projected 2025-2026 Expenditures	Tranfers In (Out)	Projected 2025-2026 Surplus (Deficit)	Projected Fund Balance 06/30/2026
Capital Project Funds						
160 Capital Projects	1,876,243	-	186,000	(1,400,000)	(1,586,000)	290,243
161 Construction Tax	231,425	9,700	20,000	-	(10,300)	221,125
162 Information Technology	691,296	406,500	261,400	-	145,100	836,396
164 Police Facilities Dev. Impact Fees	191,142	35,700	226,000	-	(190,300)	842
165 Fire Facilities Dev. Impact Fees	206,872	43,300	-	-	43,300	250,172
166 Park Facilities Dev. Impact Fees	390,130	49,000	100,000	-	(51,000)	339,130
167 Admin. Facilities Dev. Impact Fees	55,951	6,300	-	-	6,300	62,251
168 PW Facilities Dev. Impact Fees	26,139	3,000	-	-	3,000	29,139
169 Park Acquisition Fund	2,308,779	80,100	-	-	80,100	2,388,879
170 PDF A - Del Norte	1,412,010	17,300	-	-	17,300	1,429,310
171 PDF B Palm View	1,688,396	20,700	-	-	20,700	1,709,096
172 PDF C Orangewood - Ca	1,785,279	46,500	-	-	46,500	1,831,779
174 PDF E - Cortez	61,739	1,600	-	-	1,600	63,339
175 PDF F - Gal-Wogrov-Cam	332,292	8,600	-	-	8,600	340,892
177 PDF H - Friendship	81,381	1,100	-	-	1,100	82,481
180 Future Street Improvements	428,172	171,400	171,400	-	-	428,172
TOTAL CAPITAL PROJECT FUNDS	**11,767,246**	**900,800**	**964,800**	**(1,400,000)**	**(1,464,000)**	**10,303,246**
Debt Service Fund						
300 Debt Service - City	20,608,746	1,005,186	15,824,955	13,829,983	(989,786)	19,618,960
TOTAL DEBT SERVICE FUND	**20,608,746**	**1,005,186**	**15,824,955**	**13,829,983**	**(989,786)**	**19,618,960**
Internal Service Funds						
361 Self Insurance General/Auto Liab	(5,757,223)	4,812,100	4,812,100	-	-	(5,757,223)
363 Self-Insurance Workers' Comp	(4,620,761)	4,017,800	4,017,800	-	-	(4,620,761)
365 Fleet Management	509,287	1,565,596	1,565,596	-	-	509,287
367 Vehicle Replacement	594,026	15,900	200,000	100,000	(84,100)	509,926
368 Retirement Health Savings Plan	361,727	9,500	4100	0	5,400	367,127
369 Other Post Employment Benefits	1,880,338	48,900	-	-	48,900	1,929,238
TOTAL INTERNAL SERVICE FUNDS	**(7,032,605)**	**10,469,796**	**10,599,596**	**100,000**	**(29,800)**	**(7,062,405)**

Summary of All Funds

	Estimated Fund Balance 07/01/2025	Estimated 2025-2026 Revenue	Projected 2025-2026 Expenditures	Tranfers In (Out)	Projected 2025-2026 Surplus (Deficit)	Projected Fund Balance 06/30/2026
Enterprise Funds						
375 Police Enterprise	53,829	302,100	416,635	-	(114,535)	(60,706)
TOTAL ENTERPRISE FUND	**53,829**	**302,100**	**416,635**	**-**	**(114,535)**	**(60,706)**
Private Purpose Trust Funds						
810 Redevelopment Obligation Ret.	2,823,215	2,665,344	1,427,856	(1,679,802)	(442,314)	2,380,901
811 Successor Agency Merged DS	(4,296,308)	-	-	-	-	(4,296,308)
815 Successor Agency Admin.	-	-	94,112	94,112	-	-
853 CFD Debt Service	27,065	-	900	-	(900)	26,165
TOTAL PRIVATE PURPOSE TRUST FUNDS	**(1,446,028)**	**2,665,344**	**1,522,868**	**(1,585,690)**	**(443,214)**	**(1,889,242)**
GRAND TOTAL	**114,492,117**	**144,277,241**	**157,944,579**	**-**	**(13,667,338)**	**100,824,779**

Fund Balance

The term "*Fund Balance*" is used to describe the difference between assets (what is owned) and liabilities (what is owed) reported within a fund. The City has five components to its fund balance:

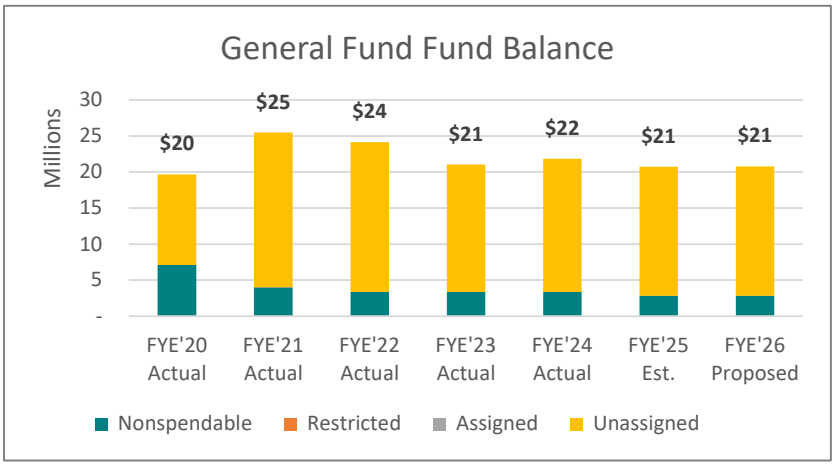
Nonspendable	Restricted	Committed	Assigned	Unassigned
Inherently nonspendable	Externally enforceable limitations on use	Self-imposed limitations on use	Limitation resulting from intended use	Residual net resources

The City's Fund Balance policy requires a minimum unassigned fund balance of at least 17% of General Fund operating expenditures. At the end of the fiscal year, the annual excess revenue over expenditures in the General Fund is allocated as follows: 25% stays in General Fund reserves, 40% is transferred to the Capital Projects Fund, 10% is transferred to Vehicle Replacement Fund, and 25% goes to pay down Other Post Employment Benefits (OPEB) liability. If the reserve level ever falls below 17%, the City must amend this policy with a plan to rebuild it within three years.

	Audited 6/30/2020	Audited 6/30/2021	Audited 6/30/2022	Audited 6/30/2023	Audited 6/30/2024	Estimated 06/30/2025	Projected 06/30/2026
General Fund							
Nonspendable	7,086,958	4,009,651	3,380,136	3,358,665	3,356,089	2,823,215	2,823,215
Restricted	7,650	9,440	8,287	16,069	17,880	18,000	21,000
Assigned	-	-	-	-	-	-	-
Unassigned	12,580,716	21,468,986	20,770,457	17,654,008	18,484,968	17,867,389	17,946,046
Total	**19,675,324**	**25,488,077**	**24,158,880**	**21,028,742**	**21,858,937**	**20,708,604**	**20,790,261**
Percent Change	***3%***	***30%***	***-5%***	***-13%***	***4%***	***-2%***	***-5%***
All other governmental funds:							
Nonspendable	82,420	-	11,989	90,943	107,651	-	-
Restricted	64,044,695	92,198,163	100,732,082	107,980,761	119,703,559	102,208,317	88,756,628
Assigned	1,786,815	9,687,492	6,601,977	7,617,849	8,487,928	1,876,243	290,243
Unassigned	(1,158,958)	(228,169)	(164,865)	(22,661)	(24,225)	-	-
Total	**64,754,972**	**101,657,486**	**107,181,183**	**115,666,892**	**128,274,913**	**104,084,560**	**89,046,871**
Percent Change	***11%***	***57%***	***5%***	***8%***	***11%***	***-10%***	***-31%***
Grand Total	**84,430,296**	**127,145,563**	**131,340,063**	**136,695,634**	**150,133,850**	**124,793,164**	**109,837,133**
Percent Change	***9%***	***51%***	***3%***	***4%***	***10%***	***-9%***	***-27%***

Summary of Major Changes

- The City's CalPERS Unfunded Accrued Liability (UAL) went from $1.9M in FY2024-25 to $3.8M in FY2025-26.
- General Fund Fund Balance is expected to remain consistent next fiscal year.
- The City will be utilizing special revenue and CIP funds to invest in its infrastructure and facilities bringing down fund balances in other governmental funds.



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Changes in Fund Balance

	Audited Fund Balance 6/30/2024	Estimated Fund Balance 6/30/2025	Projected Fund Balance 06/30/2026	Projected Change in Fund Balance 6/30/2026
General Fund				
110 General Fund	21,858,824	20,708,604	20,790,261	81,657
TOTAL GENERAL FUND	**21,858,824**	**20,708,604**	**20,790,261**	**81,657**
Special Revenue Funds				
116 State Asset Forfeiture	293,086	199,186	209,486	10,300
117 Equitable Sharing-USDOJ	3,085,215	1,924,279	245,572	(1,678,707)
118 Equitable Sharing-Treasury	3,523,368	2,982,521	2,041,121	(941,400)
119 Air Quality Improvement Trust	430,063	250,763	211,663	(39,100)
120 Prop A Discretionary	657,958	693,409	715,309	21,900
121 Prop A	304,091	1,319,171	809,751	(509,420)
122 Prop C	2,618,171	2,564,175	2,463,621	(100,554)
124 Gasoline Tax	692,656	(141,413)	15,432	156,845
127 Police Donations	28,908	25,149	21,490	(3,659)
128 Transportation Development Act	41,398	42,298	43,698	1,400
129 AB 939	1,515,194	1,719,966	1,992,227	272,261
131 Community Dev. Block Grant	2,826,389	3,015,271	3,458,057	442,786
138 ABC Grant	-	373	373	-
143 LA County Park Bond	(11,721)	0	0	-
145 Waste Mgt Enforcement Grant	975,721	852,744	746,668	(106,077)
146 Senior Meals Program	11,959	3,286	116	(3,170)
149 Used Oil Block Grant	4,991	4,991	4,991	-
150 Inmate Welfare	7,242	3,442	2,542	(900)
153 Public Safety Augmentation	385,056	4,147	12,754	8,607
155 COPS/SLESF	28,825	21,095	14,206	(6,889)
158 CRV Recycling Grant	118,024	90,024	90,024	-
181 Maintenance District #1	4,236,852	4,301,119	4,307,601	6,482
182 Maintenance District #2	1,150,887	912,185	714,505	(197,680)
183 WC CSS CFD	533,245	496,785	462,105	(34,680)
184 Maintenance District #4	2,144,807	1,722,907	909,134	(813,773)
186 Maintenance District #6	325,357	188,341	21,780	(166,561)
187 Maintenance District #7	460,100	298,696	112,365	(186,331)

Changes in Fund Balance

		Audited Fund Balance 6/30/2024	Estimated Fund Balance 6/30/2025	Projected Fund Balance 06/30/2026	Projected Change in Fund Balance 6/30/2026
188	Citywide Maintenance District	724,581	401,115	803	(400,312)
189	Sewer Maintenance	13,475,203	13,673,522	15,737,062	2,063,540
190	Auto Plaza Improvement District	22,039	61,309	122,827	61,518
191	General Plan Update	1,305,073	1,107,573	210,073	(897,500)
197	Measure W Stormwater	5,816,838	2,075,346	846	(2,074,500)
205	PEG Fund	13,569	13,869	269	(13,600)
207	OTS Grants	(17,927)	(0)	(0)	-
212	Art In Public Places	727,480	742,780	762,180	19,400
218	Homeland Security Grant	(115,904)	(0)	(0)	-
220	WC Community Svcs Foundation	14,945	274,832	61,532	(213,300)
221	Police Private Grants	1,000	1,000	1,000	-
224	Measure R	5,514,776	4,921,130	3,504,519	(1,416,611)
232	Non-Federal Grants	(117,046)	4,281	4,281	-
233	Taskforce Reg. Autotheft Prev.	(32,402)	3,921	3,921	-
234	Officer Wellness & Mental Health	66,182	2,917	-	(2,917)
235	Measure M	9,192,289	2,058,061	947	(2,057,114)
237	SB1 - Road Maintenance Rehab	7,266,365	1,371,495	134,191	(1,237,304)
240	Measure H	51,427	259,439	261,639	2,200
241	CASP Certification & Training	113,573	139,013	143,913	4,900
242	Sportsplex	-	-	-	-
820	Successor Housing Agency	19,899,134	19,225,939	18,548,198	(677,740)
TOTAL SPECIAL REVENUE FUNDS		**90,309,037**	**69,832,450**	**59,124,790**	**(10,707,660)**
Capital Project Funds					
160	Capital Projects	8,487,928	1,876,243	290,243	(1,586,000)
161	Construction Tax	245,225	231,425	221,125	(10,300)
162	Information Technology	542,196	691,296	836,396	145,100
164	Police Facilities Dev. Impact Fees	146,842	191,142	842	(190,300)
165	Fire Facilities Dev. Impact Fees	153,372	206,872	250,172	43,300
166	Park Facilities Dev. Impact Fees	315,130	390,130	339,130	(51,000)
167	Admin. Facilities Dev. Impact Fees	48,051	55,951	62,251	6,300
168	PW Facilities Dev. Impact Fees	22,439	26,139	29,139	3,000
169	Park Acquisition Fund	2,261,379	2,308,779	2,388,879	80,100

Changes in Fund Balance

	Audited Fund Balance 6/30/2024	Estimated Fund Balance 6/30/2025	Projected Fund Balance 06/30/2026	Projected Change in Fund Balance 6/30/2026
170 PDF A - Del Norte	1,395,510	1,412,010	1,429,310	17,300
171 PDF B Palm View	1,668,696	1,688,396	1,709,096	20,700
172 PDF C Orangewood - Ca	1,749,979	1,785,279	1,831,779	46,500
174 PDF E - Cortez	61,039	61,739	63,339	1,600
175 PDF F - Gal-Wogrov-Cam	325,492	332,292	340,892	8,600
177 PDF H - Friendship	80,381	81,381	82,481	1,100
180 Future Street Improvements	428,172	428,172	428,172	-
TOTAL CAPITAL PROJECT FUNDS	**17,931,831**	**11,767,246**	**10,303,246**	**(1,464,000)**
Debt Service Fund				
300 Debt Service - City	20,118,960	20,608,746	19,618,960	(989,786)
TOTAL DEBT SERVICE FUND	**20,118,960**	**20,608,746**	**19,618,960**	**(989,786)**
Internal Service Funds				
361 Self Insurance General/Auto Liab	(6,319,223)	(5,757,223)	(5,757,223)	-
363 Self-Insurance Workers' Comp	(4,414,721)	(4,620,761)	(4,620,761)	-
365 Fleet Management	165,278	509,287	509,287	-
367 Vehicle Replacement	600,749	594,026	509,926	(84,100)
368 Retirement Health Savings Plan	358,327	361,727	367,127	5,400
369 Other Post Employment Benefits	1,841,838	1,880,338	1,929,238	48,900
TOTAL INTERNAL SERVICE FUNDS	**(7,767,752)**	**(7,032,605)**	**(7,062,405)**	**(29,800)**
Enterprise Funds				
375 Police Enterprise	-	53,829	(60,706)	(114,535)
TOTAL ENTERPRISE FUND	**-**	**53,829**	**(60,706)**	**(114,535)**
Private Purpose Trust Funds				
810 Redevelopment Obligation Ret.	3,358,125	2,823,215	2,380,901	(442,314)
815 Successor Agency Admin.	-	-	-	-
853 CFD Debt Service	6,501,706	27,065	26,165	(900)
TOTAL PRIVATE PURPOSE TRUST FUNDS	**9,859,831**	**2,850,280**	**2,407,066**	**(443,214)**
GRAND TOTAL	**152,310,731**	**118,788,550**	**105,121,212**	**(13,667,338)**

Transfer Summary

	FY 2022-23 Actual	FY2023-24 Actual	Original Budget FY2024-25	Estimated FY2024-25	Proposed Budget FY2025-26	Increase/ (Decrease)
Transfer In						
110	133,904	184,564	145,687	147,681	1,555,888	1,410,201
145	15,729	-	-	-	-	-
158	26,365	-	-	-	-	-
160	2,525,000	1,501,600	-	468,192	-	-
173	33,375	-	-	-	-	-
177	75,000	-	-	-	-	-
218	1	-	-	-	-	-
237	567,200	567,200	567,200	567,200	567,200	-
242	556,877	871,611	753,068	666,474	917,627	164,559
300	14,581,097	14,473,338	15,372,613	15,372,613	13,829,983	(1,542,630)
361	2,422,115	2,216,300	-	1,191,522	-	-
363	250,000	1,721,100	-	-	-	-
367	714,000	375,400	-	187,277	100,000	100,000
810	71,131	-	-	-	-	-
815	250,000	250,000	250,000	250,000	250,000	-
118	42,225	-	-	-	-	-
369	1,787,000	-	-	-	-	-
Transfer In Total	**24,051,019**	**22,161,112**	**17,088,568**	**18,850,959**	**17,220,698**	**132,130**
Transfer Out						
110	22,099,818	20,385,109	15,263,586	17,023,983	13,985,008	(1,278,578)
128	10	-	-	-	-	-
149	26,365	-	-	-	-	-
160	-	-	-	-	1,400,000	1,400,000
170	33,375	-	-	-	-	-
171	75,000	-	-	-	-	-
239	1	-	-	-	-	-
810	1,682,557	1,591,441	1,679,295	1,679,295	1,679,802	507
815	133,893	184,564	145,687	147,681	155,888	10,201
Transfer Out Total	**24,051,019**	**22,161,113**	**17,088,568**	**18,850,959**	**17,220,698**	**132,130**
Net Transfers	-	-	-	-	-	

Transfer Summary

Fund	FY 2022-23 Actual	FY2023-24 Actual	Original Budget FY2024-25	Estimated FY2024-25	Proposed Budget FY2025-26	Increase/ (Decrease)

Summary of Transfers

In FY2025-26, the General Fund transfers out $12,400,181 to the Debt Service Fund 300 for debt service payments and $567,200 to Fund 237 as the City's Measure of Effort (MOE) for SB1 - Road Maintenance Rehab.

The Successor Agency transfers out administration costs from Fund 815 (estimated to be $155,888) to the General Fund and transfers $1,429,295 to the Debt Service Fund from Fund 810 for the 2006 Bonds Debt Service payments.

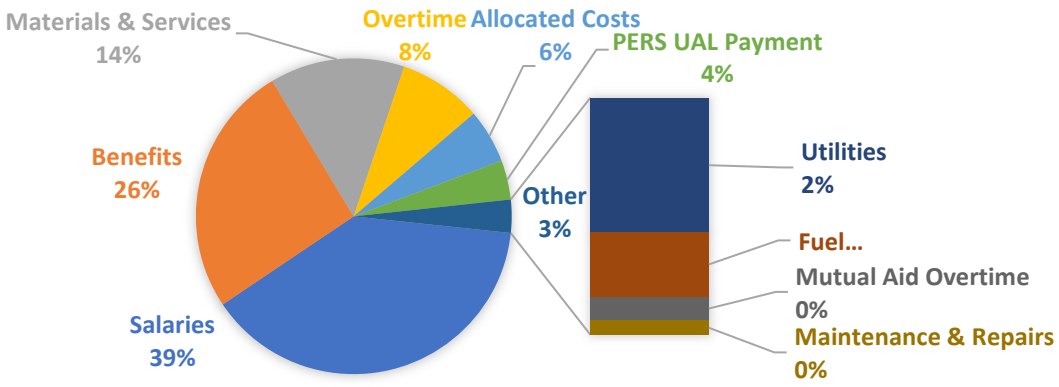
Additionally, a transfer of $917,627 from the General Fund to the Sportsplex Fund 242 has been included as a placeholder.

General Fund Transfers

Fund	Transfer To	Transfer From	Net Transfers
Debt Service (300)	12,400,181		(12,400,181)
SB1 (237)	567,200		(567,200)
Sportsplex (242)	917,627		(917,627)
Vehicle Replacement (367)	100,000		(100,000)
Successor Agency (815)		155,888	155,888
Capital Improvement Plan (160)		1,400,000	1,400,000
Total	**13,985,008**	**1,555,888**	**(12,429,120)**

General Fund Summary

	FY2022-23 Actual	FY2023-24 Actual	Original Budget FY2024-25	Estimated FY2024-25	Proposed Budget FY2025-26	Increase/ (Decrease)
Revenue						
Property Tax	33,401,085	34,653,005	36,219,000	36,861,016	37,345,400	1,126,400
Sales Tax	23,331,254	26,222,939	23,837,000	25,873,620	26,500,000	2,663,000
Other Taxes	10,074,971	9,984,854	10,740,400	10,100,323	10,534,000	(206,400)
Charges For Service	7,879,356	8,503,455	8,788,500	9,373,685	8,957,830	169,330
Licenses & Permits	5,514,665	2,822,757	3,874,200	3,565,190	4,101,000	226,800
From Other Agencies	2,895,485	3,405,209	3,443,795	3,767,525	3,847,000	403,205
Use of Money & Property	1,123,527	3,202,258	1,900,000	1,900,000	1,915,000	15,000
Fines & Forfeitures	1,190,038	1,077,341	1,136,000	1,027,350	1,749,600	613,600
Interdept Charges	1,188,500	1,196,210	1,196,200	1,196,200	1,196,210	10
Other Revenues	133,879	169,835	143,500	169,190	137,400	(6,100)
Revenue Total	**86,732,760**	**91,237,862**	**91,278,595**	**93,834,099**	**96,283,440**	**5,004,845**
Expenditures						
Salaries	25,592,782	27,781,349	29,962,312	30,473,593	32,548,645	2,586,333
Benefits	16,204,221	17,860,675	19,226,607	19,572,547	21,595,716	2,370,288
Materials & Services	11,597,175	11,909,154	11,091,280	11,089,209	11,556,530	465,250
Overtime	7,805,797	6,859,483	6,951,635	6,765,201	7,141,254	189,619
Allocated Costs	2,542,903	3,268,330	4,553,787	4,562,115	4,636,520	82,733
PERS UAL Payment	1,712,960	-	1,700,110	1,647,485	3,374,340	1,674,230
Utilities	1,409,575	1,325,646	1,471,900	1,562,951	1,616,200	144,300
Fuel	730,007	738,510	741,330	746,601	772,758	31,428
Mutual Aid Overtime	192,002	386,569	288,900	1,534,249	288,900	-
Maintenance & Repairs	109,562	73,238	171,500	154,065	167,800	(3,700)
Capital Assets	-	4,281	-	-	74,000	74,000
Expenditures Total	**67,896,984**	**70,207,234**	**76,159,361**	**78,108,016**	**83,772,663**	**7,614,481**
Revenues Less Expenditures	**18,835,776**	**21,030,627**	**15,119,234**	**15,726,082**	**12,510,777**	
Net Transfers	(21,965,914)	(20,200,545)	(15,117,899)	(16,876,302)	(12,429,120)	
Net Change in Fund Balance	(3,130,138)	830,082	1,335	(1,150,220)	81,657	
Beginning Fund Balance	24,158,880	21,028,742	21,858,824	21,858,824	20,708,604	
Ending Fund Balance	**21,028,742**	**21,858,824**	**21,860,159**	**20,708,604**	**20,790,261**	
Reserve Requirement (18%)	*15,669,435*	*16,273,400*	*16,429,907*	*17,097,177*	*17,316,321*	



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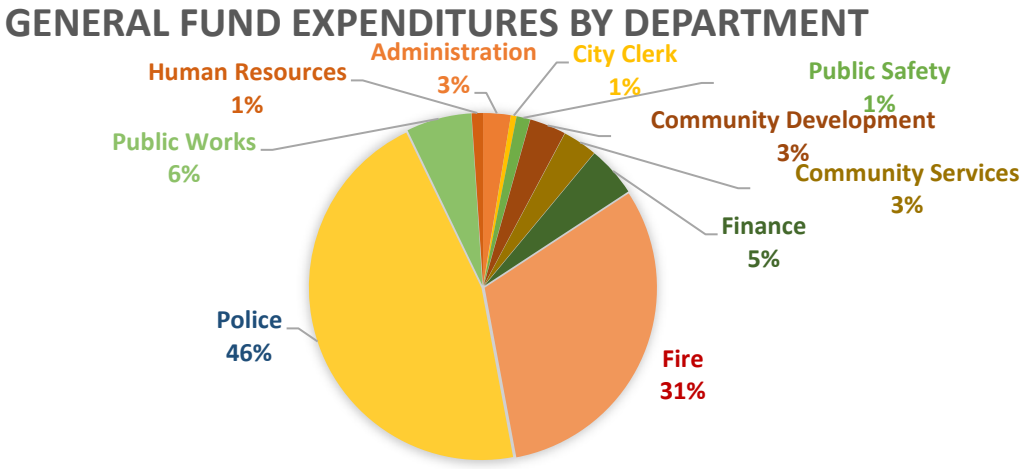
General Fund Summary by Department

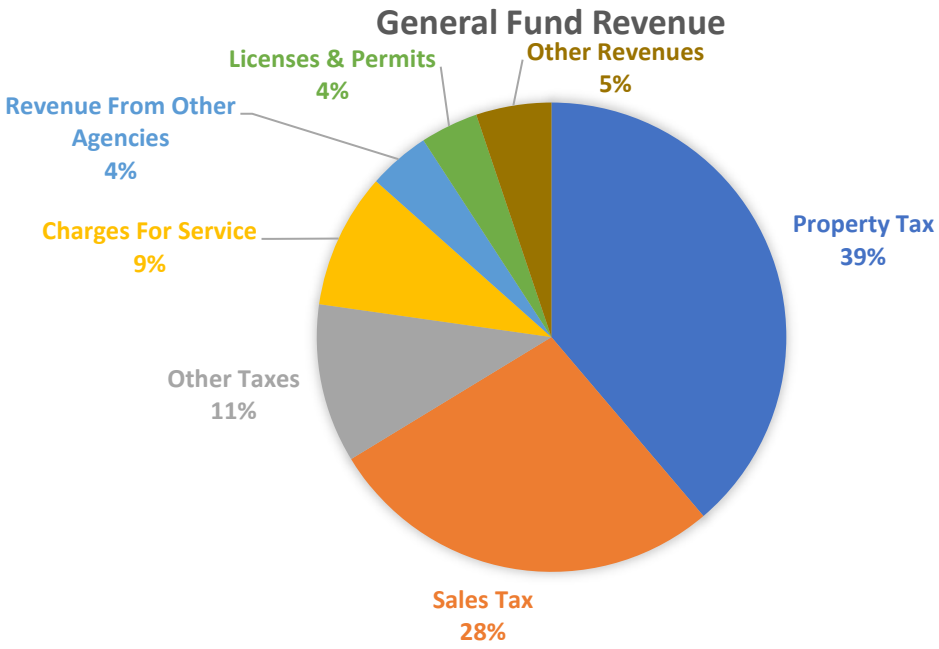
	FY2022-23 Actual	FY2023-24 Actual	Original Budget FY2024-25	Estimated FY2024-25	Proposed Budget FY2025-26	Increase/ (Decrease)
Revenue						
Community Development	7,521,712	4,652,573	6,346,300	5,990,340	6,629,900	283,600
Finance	93,429	107,157	87,400	86,810	96,800	9,400
Fire	4,755,737	5,945,949	5,331,500	7,047,271	5,439,330	107,830
General Revenue	71,503,669	77,914,005	76,692,095	77,937,513	80,620,510	3,928,415
Police	1,783,320	1,558,434	1,745,600	1,794,055	2,505,100	759,500
Public Works	1,074,893	1,059,744	1,075,700	978,110	991,800	(83,900)
Revenue Total	**86,732,760**	**91,237,862**	**91,278,595**	**93,834,099**	**96,283,440**	**5,004,845**
Expenditures						
Administration	1,800,257	1,701,810	1,785,995	1,901,256	2,146,923	360,928
City Clerk	621,338	333,267	710,614	726,140	442,507	(268,107)
Community Development	3,681,865	2,905,152	2,755,269	2,257,695	2,843,895	88,626
Community Services	1,865,863	2,482,431	2,389,730	2,772,276	2,721,240	331,510
Finance	2,959,697	3,258,698	3,852,736	3,786,489	3,978,207	125,471
Fire	21,711,806	22,361,570	23,953,222	24,909,962	26,210,482	2,257,260
Human Resources	964,042	722,156	713,607	823,632	871,100	157,493
Police	30,125,902	32,145,503	34,048,448	34,801,819	38,338,035	4,289,587
Public Safety	828,666	1,002,895	1,065,105	1,053,654	1,079,633	15,707
Public Works	3,337,548	3,293,751	4,884,635	5,075,094	5,140,641	256,006
Expenditures Total	**67,896,984**	**70,207,234**	**76,159,361**	**78,108,016**	**83,772,663**	**7,614,481**

Revenues Less Expenditures	**18,835,776**	**21,030,627**	**15,119,234**	**15,726,082**	**12,510,777**
Net Transfers	(21,965,914)	(20,200,545)	(15,117,899)	(16,876,302)	(12,429,120)
Net Change in Fund Balance	(3,130,138)	830,082	1,335	(1,150,220)	81,657
Beginning Fund Balance	24,158,880	21,028,742	21,858,824	21,858,824	20,708,604
Ending Fund Balance	**21,028,742**	**21,858,824**	**21,860,159**	**20,708,604**	**20,790,261**
Reserve Requirement (18%)	*15,669,435*	*16,273,400*	*16,429,907*	*17,097,177*	*17,316,321*



General Fund Revenue Summary

	FY2022-23 Actual	FY2023-24 Actual	Original Budget FY2024-25	Estimated FY2024-25	Proposed Budget FY2025-26	Increase/ (Decrease)
Property Tax	33,401,085	34,653,005	36,219,000	36,861,016	37,345,400	1,126,400
Sales Tax	23,331,254	26,222,939	23,837,000	25,873,620	26,500,000	2,663,000
Other Taxes	10,074,971	9,984,854	10,740,400	10,100,323	10,534,000	(206,400)
Charges For Service	7,879,356	8,503,455	8,788,500	9,373,685	8,957,830	169,330
Licenses & Permits	5,514,665	2,822,757	3,874,200	3,565,190	4,101,000	226,800
From Other Agencies	2,895,485	3,405,209	3,443,795	3,767,525	3,847,000	403,205
Use of Money & Property	1,123,527	3,202,258	1,900,000	1,900,000	1,915,000	15,000
Fines & Forfeitures	1,190,038	1,077,341	1,136,000	1,027,350	1,749,600	613,600
Interdept Charges	1,188,500	1,196,210	1,196,200	1,196,200	1,196,210	10
Other Revenues	133,879	169,835	143,500	169,190	137,400	(6,100)
Grand Total	**86,732,760**	**91,237,862**	**91,278,595**	**93,834,099**	**96,283,440**	**5,004,845**



Revenue Sources

The City's major revenue sources include property, sales and other taxes (78% combined). Each of these revenue sources are driven by the growth of the local economy and the City's population. This is also true of several of the City's other revenue sources including fees and charges for service, and licenses and permits.

- Based on anticipated tax rolls, Property tax increased by 1.3% over the end of year estimate.
- Sales tax has increased slightly by 2.4%. While sales tax has spiked in prior years, HdL (revenue consultant) estimates it will flatten in the upcoming years.
- Other Taxes increased consistent with the Long-Range Financial Forecast: Franchise Tax increased by 3%, Transient Occupancy Tax increased by 3% (excluding one hotel), and Business License Tax increased by 3%.

General Fund Revenue

	FY2022-23 Actual	FY2023-24 Actual	Original Budget FY2024-25	Estimated FY2024-25	Proposed Budget FY2025-26	Increase/ (Decrease)
Property Tax						
Current Year Secured	15,229,418	15,347,040	16,800,000	16,800,000	16,816,800	16,800
Suppl In Lieu of VLF	14,158,076	14,881,607	15,328,000	15,592,416	16,060,000	732,000
Residual/Excess Tax Increment	4,013,591	4,424,358	4,091,000	4,468,600	4,468,600	377,600
Property Tax Total	**33,401,085**	**34,653,005**	**36,219,000**	**36,861,016**	**37,345,400**	**1,126,400**
Sales Tax						
Sales & Use Taxes	23,331,254	26,222,939	23,837,000	25,873,620	26,500,000	2,663,000
Sales Tax Total	**23,331,254**	**26,222,939**	**23,837,000**	**25,873,620**	**26,500,000**	**2,663,000**
Other Taxes						
Franchise	5,237,769	5,052,041	5,556,700	5,203,603	5,556,700	-
Business License Tax	2,603,717	2,800,100	2,762,000	2,819,700	2,854,000	92,000
Transient Occupancy Tax	1,809,656	1,728,098	1,919,900	1,575,220	1,622,500	(297,400)
Documentary Transfer Tax	421,063	402,293	499,000	499,000	498,000	(1,000)
Contractors License Tax	2,766	2,320	2,800	2,800	2,800	-
Other Taxes Total	**10,074,971**	**9,984,854**	**10,740,400**	**10,100,323**	**10,534,000**	**(206,400)**
Charges For Service						
Ambulance Services	3,107,786	4,609,007	3,513,100	4,240,030	3,923,923	410,823
Plan Check Fees	1,267,848	1,180,376	1,662,800	1,662,800	1,740,700	77,900
Planning Filing Fees	441,043	362,698	429,500	429,500	435,400	5,900
Fire Plan Check/Insp. Fees	442,529	272,590	362,700	362,700	362,600	(100)
EMS Treatment Fee	210,867	271,283	306,900	306,900	316,107	9,207
Ground Emerg. Med. Trans.	463,429	49,289	594,000	594,000	277,900	(316,100)
Facility Rental - Ccc	236,067	250,959	234,400	187,600	233,700	(700)
Towing Franchise	228,580	174,758	220,000	220,000	222,000	2,000
Plan Review Surcharge	92,211	128,945	203,800	203,800	194,400	(9,400)
Afterschool Programs-Vine	170,359	172,900	165,600	165,600	166,700	1,100
Recreation Classes/Programs - Ccc	219,736	210,211	145,900	95,780	140,400	(5,500)
Jail Booking	72,310	46,909	67,900	67,900	100,000	32,100
Waste Management Fees	92,188	96,889	77,400	77,400	88,100	10,700
Police Reimbursements	110,394	48,479	70,500	70,500	74,300	3,800
Facility Rentals	50,920	38,178	109,200	31,620	71,800	(37,400)
Service Fee - Credit/Debit Cards	69,947	67,300	63,700	63,700	68,000	4,300
Fire Seminar	73,555	73,063	56,900	29,192	59,000	2,100
Permit Document Retention Fee	62,270	39,486	40,700	40,700	46,300	5,600
Rental - Roller Hockey	42,876	50,864	19,800	49,900	39,300	19,500
Fire Emergency Incident Billing Fee	41,274	67,596	25,700	25,700	36,600	10,900
Park Shelter Rentals	36,568	40,523	34,500	22,260	35,100	600

General Fund Revenue

	FY2022-23 Actual	FY2023-24 Actual	Original Budget FY2024-25	Estimated FY2024-25	Proposed Budget FY2025-26	Increase/ (Decrease)
Admin Cost Recovery Fee	38,968	36,607	31,600	31,725	34,700	3,100
Senior Center Rentals	38,558	37,051	33,500	27,910	34,600	1,100
Facility Rentals - Shadow Oak	50,509	24,357	28,900	28,670	31,500	2,600
Recreation Classes	28,317	36,611	700	57,090	30,800	30,100
Afterschool Program-Wescove	150	-	107,900	107,900	27,000	(80,900)
Business License Processing Fee	19,157	35,006	20,300	20,300	24,800	4,500
Foreclosure Registration	25,125	4,875	33,300	33,300	23,600	(9,700)
After Hours Plan Check	24,312	11,862	25,100	12,550	22,400	(2,700)
Senior Excursions	27,180	25,384	20,800	24,680	21,700	900
Paid Parking - Civic Center	15,461	22,584	12,900	12,900	16,400	3,500
Senior Classes	15,723	22,043	11,000	16,420	15,900	4,900
Misc Reimbursement	18,017	5,751	9,400	9,400	8,900	(500)
Sports - Ccc	7,637	11,554	4,100	8,050	7,500	3,400
Passport Services	5,670	4,165	14,000	7,000	6,400	(7,600)
Search Fees	4,214	4,146	4,200	4,200	4,300	100
Graffiti Restitution	5,058	2,950	4,900	4,900	3,900	(1,000)
Special Events	180	3,997	6,100	6,100	2,600	(3,500)
Fire Incident Report Copying	2,680	2,113	2,100	2,100	2,300	200
Street Address Change Review	2,078	3,594	1,600	1,600	2,200	600
Palm View After School Program	1,500	1,090	900	1,560	1,000	100
Returned Check Fee	952	877	700	700	800	100
Senior Donations	1,529	506	900	790	700	(200)
Sportsplex Rentals	-	-	200	1,880	600	400
Expedited Plan Check	-	75	8,100	4,050	600	(7,500)
Clearance Letter & Process	160	370	200	200	200	-
Photocopying	205	33	100	50	100	-
Fire Life Safety Inspections	-	50	-	34	-	-
Misc Reimbursements	13,259	(46,499)	-	44	-	-
Charges For Service Total	**7,879,356**	**8,503,455**	**8,788,500**	**9,373,685**	**8,957,830**	**169,330**
Licenses & Permits						
Building Permits	3,472,010	1,745,559	2,051,400	2,051,400	2,312,700	261,300
Electrical Permits	592,065	307,067	306,800	408,626	352,000	45,200
Encroachment	256,597	94,848	230,300	115,150	244,600	14,300
Street Obstruction	180,218	127,866	227,400	113,700	226,500	(900)
Plumbing Permits	348,264	159,558	198,000	205,001	216,100	18,100
Other Licenses & Permits	107,301	4,797	141,500	71,460	154,000	12,500
Street Improvements	161,891	(7,947)	151,400	13,495	116,500	(34,900)

General Fund Revenue

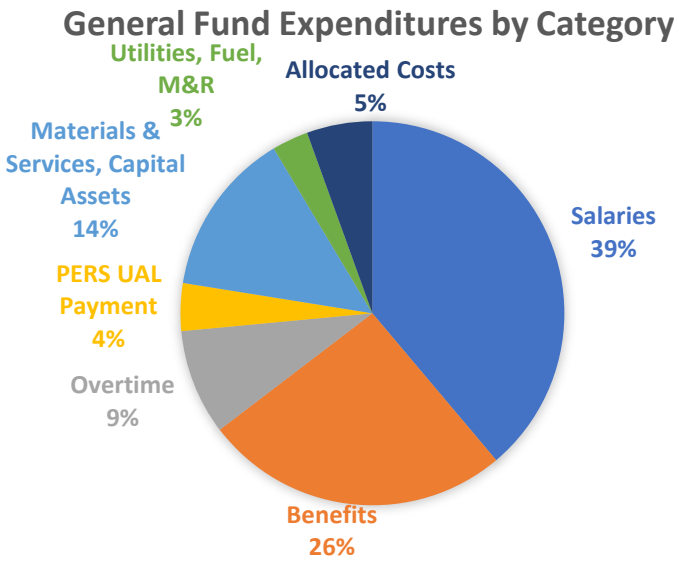
	FY2022-23 Actual	FY2023-24 Actual	Original Budget FY2024-25	Estimated FY2024-25	Proposed Budget FY2025-26	Increase/ (Decrease)
Grading	80,348	70,150	102,600	157,445	105,300	2,700
Onsite Improvements	53,097	89,053	160,700	80,350	91,100	(69,600)
Animal Control	78,915	81,159	90,000	90,000	74,900	(15,100)
Excavation	36,419	83,356	54,200	156,850	68,700	14,500
Fire Permit Fees	68,545	35,772	60,600	31,815	56,800	(3,800)
Walls (Retaining, Overheight)	48,523	15,346	66,000	19,112	56,000	(10,000)
Driveway Approach	18,032	13,955	12,900	13,436	15,700	2,800
A.C. & P.C.C. Paving	6,960	(878)	8,800	34,100	7,900	(900)
Sidewalk	2,201	484	3,300	1,650	1,600	(1,700)
Curb Drains, All Other Insp	363	181	1,200	1,200	500	(700)
Sewer Maintenance	-	-	400	400	100	(300)
Curb & Gutter	-	478	-	-	-	-
Miscellaneous Sewer Facilities	2,916	1,952	6,700	-	-	(6,700)
Licenses & Permits Total	**5,514,665**	**2,822,757**	**3,874,200**	**3,565,190**	**4,101,000**	**226,800**
From Other Agencies						
Prop A Exchange	1,875,000	2,250,000	2,275,995	1,500,000	2,625,000	349,005
Mutual Aid Cost Reimbursemen	247,425	495,583	321,000	1,382,500	321,000	-
School Resource Officer Reimb	275,202	189,782	300,000	300,000	306,000	6,000
Crossing Guard Aid	132,680	119,611	130,000	191,000	191,000	61,000
St Motor Vehicle Lieu Tx	112,350	135,388	209,200	172,770	178,000	(31,200)
State Mandated Revenue	114,633	93,811	81,600	111,455	103,700	22,100
Fire State Mandated Inspect	81,890	59,042	75,200	59,000	68,300	(6,900)
P.O.S.T.	56,305	60,690	50,800	50,800	54,000	3,200
State Grant	-	1,302	-	-	-	-
From Other Agencies Total	**2,895,485**	**3,405,209**	**3,443,795**	**3,767,525**	**3,847,000**	**403,205**
Use of Money & Property						
Interest Income	976,490	1,560,188	1,134,000	1,134,000	1,145,000	11,000
Rent	569,431	602,386	766,000	766,000	770,000	4,000
Fair Value Adjustment	(422,394)	1,039,685	-	-	-	-
Use of Money & Property Total	**1,123,527**	**3,202,258**	**1,900,000**	**1,900,000**	**1,915,000**	**15,000**
Fines & Forfeitures						
Parking Code Fines	403,943	504,482	413,000	413,000	1,100,000	687,000
Vehicle Code Fines	280,571	257,637	289,600	249,800	252,300	(37,300)
Late Payment Penalty	244,359	152,661	190,000	190,000	196,000	6,000
Admin Citation-Comm Enhanceme	147,584	100,244	122,600	73,500	107,100	(15,500)
Vehicle Impound Fees	49,730	50,066	60,000	49,300	51,200	(8,800)
Collection Agency Fee	43,108	13,512	46,000	26,150	28,000	(18,000)

General Fund Revenue

	FY2022-23 Actual	FY2023-24 Actual	Original Budget FY2024-25	Estimated FY2024-25	Proposed Budget FY2025-26	Increase/ (Decrease)
Administrative Citations	20,743	(1,261)	14,800	25,600	15,000	200
Fines & Forfeitures Total	**1,190,038**	**1,077,341**	**1,136,000**	**1,027,350**	**1,749,600**	**613,600**
Interdept Charges						
Overhead	1,188,500	1,196,210	1,196,200	1,196,200	1,196,210	10
Interdept Charges Total	**1,188,500**	**1,196,210**	**1,196,200**	**1,196,200**	**1,196,210**	**10**
Other Revenues						
Miscellaneous	39,382	113,205	58,200	101,990	77,700	19,500
Advertising Revenue	37,343	26,152	27,200	27,200	28,600	1,400
Proceeds From Auction	42,949	18,076	16,000	8,000	18,000	2,000
Final Map	13,216	9,576	42,000	30,700	13,100	(28,900)
Contractual Reimbursement	-	2,276	-	-	-	-
Sale Maps/Plans/Documents	-	-	100	700	-	(100)
Claims Settlements	989	550	-	600	-	-
Other Revenues Total	**133,879**	**169,835**	**143,500**	**169,190**	**137,400**	**(6,100)**
Grand Total	**86,732,760**	**91,237,862**	**91,278,595**	**93,834,099**	**96,283,440**	**5,004,845**

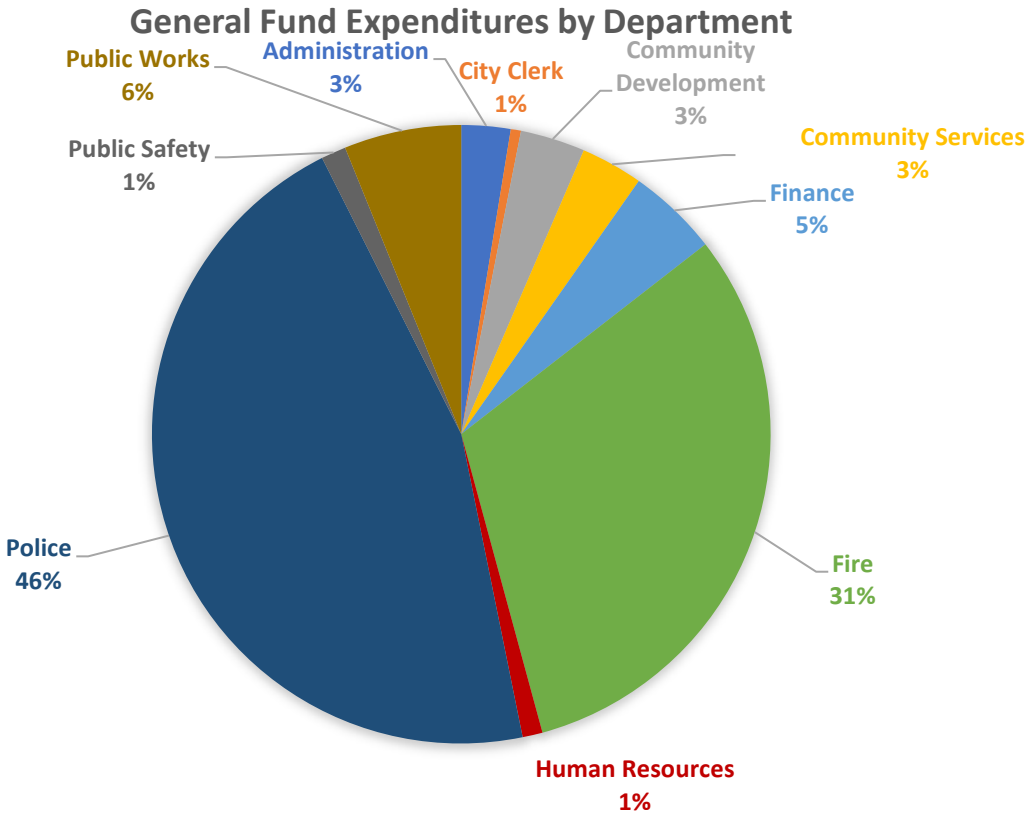
General Fund Expenditure Summary

	FY2022-23 Actual	FY2023-24 Actual	Original Budget FY2024-25	Estimated FY2024-25	Proposed Budget FY2025-26	Increase/ (Decrease)
Salaries & Benefits						
Salaries	25,592,782	27,781,349	29,962,312	30,473,593	32,548,645	2,586,333
Benefits	16,204,221	17,860,675	19,226,607	19,572,547	21,595,716	2,370,288
Overtime	7,805,797	6,859,483	6,951,635	6,765,201	7,141,254	189,619
PERS UAL Payment	1,712,960	-	1,700,110	1,647,485	3,374,340	1,674,230
Mutual Aid Overtime	192,002	386,569	288,900	1,534,249	288,900	-
Salaries & Benefits Total	**51,507,762**	**52,888,076**	**58,129,564**	**59,993,076**	**64,948,855**	**6,820,470**
Materials & Services						
Materials & Services	11,597,175	11,909,154	11,091,280	11,089,209	11,556,530	465,250
Utilities	1,409,575	1,325,646	1,471,900	1,562,951	1,616,200	144,300
Fuel	730,007	738,510	741,330	746,601	772,758	31,428
Maintenance & Repairs	109,562	73,238	171,500	154,065	167,800	(3,700)
Materials & Services Total	**13,846,319**	**14,046,548**	**13,476,010**	**13,552,826**	**14,113,288**	**637,278**
Allocated Costs						
Allocated Costs	2,542,903	3,268,330	4,553,787	4,562,115	4,636,520	82,733
Allocated Costs Total	**2,542,903**	**3,268,330**	**4,553,787**	**4,562,115**	**4,636,520**	**82,733**
Capital Assets						
Capital Assets	-	4,281	-	-	74,000	74,000
Capital Assets Total	**-**	**4,281**	**-**	**-**	**74,000**	**74,000**
Grand Total	**67,896,984**	**70,207,234**	**76,159,361**	**78,108,016**	**83,772,663**	**7,614,481**



General Fund Expenditure Summary by Department

	FY2022-23 Actual	FY2023-24 Actual	Original Budget FY2024-25	Estimated FY2024-25	Proposed Budget FY2025-26	Increase/ (Decrease)
Administration	1,800,257	1,701,810	1,785,995	1,901,256	2,146,923	360,928
City Clerk	621,338	333,267	710,614	726,140	442,507	(268,107)
Community Development	3,681,865	2,905,152	2,755,269	2,257,695	2,843,895	88,626
Community Services	1,865,863	2,482,431	2,389,730	2,772,276	2,721,240	331,510
Finance	2,959,697	3,258,698	3,852,736	3,786,489	3,978,207	125,471
Fire	21,711,806	22,361,570	23,953,222	24,909,962	26,210,482	2,257,260
Human Resources	964,042	722,156	713,607	823,632	871,100	157,493
Police	30,125,902	32,145,503	34,048,448	34,801,819	38,338,035	4,289,587
Public Safety	828,666	1,002,895	1,065,105	1,053,654	1,079,633	15,707
Public Works	3,337,548	3,293,751	4,884,635	5,075,094	5,140,641	256,006
Grand Total	**67,896,984**	**70,207,234**	**76,159,361**	**78,108,016**	**83,772,663**	**7,614,481**



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General Fund

Administration Department

City Council

Mission Statement

To provide policy leadership for the community and administration on all issues that affect the health, safety, and welfare for the City of West Covina.

About

The West Covina City Council is the governing body with the authority to adopt and enforce municipal laws and regulations. Members are elected by district to serve a four-year term. They consist of five City Council Members, which includes a Mayor who is appointed by the City Council to serve a one-year term. The appointment is made on a rotating basis, based on seniority. There are no term limits for Council Members. City Council appoints members of the community to serve on the City's various boards and commissions to ensure that a wide cross-section of the community is represented in City government.

The City Council also appoints the City Manager and City Attorney. The City Manager is the Chief Administrative Officer and is responsible for the operations of the City. The City Attorney serves as the City's chief legal officer.

The City Council also serves as the Governing Board to the Successor Agency of the former West Covina Redevelopment Agency.

Expenditures

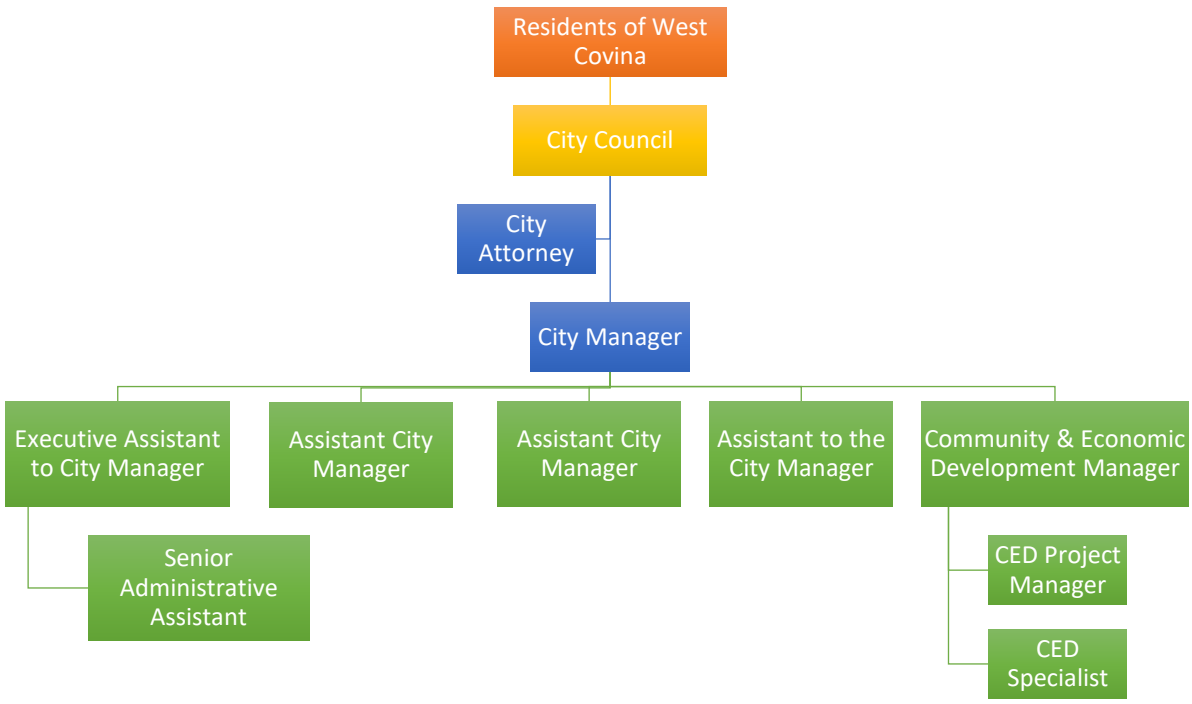
	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Original Budget	FY 2024-25 Estimate	FY 2025-26 Budget	Increase/ (Decrease)
Salaries & Benefits	**49,411**	**60,527**	**106,375**	**133,696**	**201,959**	**95,584**
Salaries	46,026	54,594	83,770	90,162	121,620	37,850
Benefits	3,385	5,933	22,605	43,534	80,339	57,734
Materials & Services	**15,774**	**33,251**	**39,600**	**37,600**	**39,600**	**-**
Materials & Services	14,872	32,651	38,800	36,800	38,800	-
Utilities	902	600	800	800	800	-
Grand Total	**65,185**	**93,778**	**145,975**	**171,296**	**241,559**	**95,584**

General Fund

Administration Department

The Administration Department consists of four divisions: the City Council, City Manager, Community & Economic Development and City Attorney. The City Manager and City Attorney are appointed by the Council. The City Attorney is currently contracted out.

Organization Chart



	FY2022-23 Actual	FY2023-24 Actual	Original Budget FY2024-25	Estimated FY2024-25	Proposed Budget FY2025-26	Change
Administration						
Full-time						
ASSISTANT CITY MANAGER	2	2	1	1	2	0
ASSISTANT TO THE CITY MANAGER	0	0	1	1	1	0
CITY MANAGER	1	1	1	1	1	0
ECON DEV PROJECT COORDINATOR	1	2	1	2	1	1
ECON DEV SPECIALIST	1	0	0	0	0	0
ECON DEV/HOUSING MANAGER	1	1	2	1	1	-1
EXEC ASSISTANT TO CITY MANAGER	1	1	1	1	1	0
SR ADMINISTRATIVE ASSISTANT	1	1	1	1	1	0
Full-time Total	**8**	**8**	**8**	**8**	**8**	**0**
Administration Total	**8**	**8**	**8**	**8**	**8**	**0**

General Fund

Administration Department

City Manager's Office

Mission Statement

To provide administrative leadership and management for the daily operations of the City government under the direction of the City Council.

About

The City Manager's Office oversees the daily operations of the City of West Covina and coordinates the operations of the various City Departments.

The City Manager is appointed by the City Council and serves as the administrative head of the City and the key staff advisor to the City Council. City Manager responsibilities are to implement policies as directed by the City Council and to enforce all municipal laws and regulations for the benefit of the community. City Manager duties are to direct and supervise the departments, prepare and administer the annual City budget, and plan and implement key projects.

The City Manager's Office provides increased transparency and information of the activities and operation of the City of West Covina, the City's website, through the *Discover West Covina City Newsletter and Community Recreation Guide*, *YouTube* channel, mobile phone application, social media, and press releases to local media outlets. The City Manager's Office also provides oversight to special projects directed by the City Council including negotiation of lease agreements to generate revenues from the use of public property; outreach to local non-profit organizations; and Sister City relationships.

Goals and Objectives

The City Manager is responsible for ensuring progress across all City Council Goals:

1. Protect public safety.
2. Achieve fiscal sustainability & financial stability.
3. Address homeless issues.
4. A Creative & Active Community; expand the lineup of community events.
5. A well-planned community.
6. Maintain good intergovernmental relations.
7. Expand economic development opportunities.
8. Enhance city image & effectiveness.
9. An accessible community.

General Fund

Administration Department

Accomplishments

- Launched the GO West Covina Micro-Transit Program: This innovative transportation initiative was successfully launched to improve local mobility and provide residents with more flexible, affordable, and environmentally friendly travel options. The program reflects the City's commitment to accessible public transportation and sustainable urban planning.
- Initiated the Parks and Recreation Master Plan Process: The City Manager's Office began the development of a comprehensive Parks and Recreation Master Plan to guide future improvements to park facilities and recreational programming. The process has included robust community engagement through workshops and surveys to ensure the plan reflects the needs and aspirations of West Covina residents.
- Began Development of a New City Website: Recognizing the importance of digital accessibility and user-friendly design, the City embarked on the development of a new website aimed at improving access to City services, increasing transparency, and enhancing the overall user experience for residents and businesses.
- Strengthened Economic Development through the West Covina Chamber Partnership: The City continues to collaborate closely with the West Covina Chamber of Commerce, which has grown to include 32 active members. In recognition of this successful public-private partnership, the Chamber received the 2025 Award of Excellence from the California Association for Local Economic Development (CALED), a testament to the City's efforts to foster a vibrant local economy.
- Advanced the Establishment of the West Covina Health Department: The City Manager's Office continues to work in close coordination with the California Department of Public Health (CDPH) on the establishment of a local health department. This critical effort underscores the City's dedication to expanding public health services and ensuring community well-being.
- The City Manager's Office remains focused on advancing initiatives that promote sustainable growth, community engagement, and operational excellence. These achievements demonstrate the City's ongoing commitment to innovation, service delivery, and responsiveness to community needs.
- Continued to publish the publication of the Discover West Covina Community Newsletter.

Community & Economic Development (CED) Division

The Community & Economic Development Division (CED) manages Economic Development, Housing, and the Successor Agency to the former West Covina Redevelopment Agency. CED is the economic arm of the city, responsible for all economic development programs and efforts to enhance the economic base.

Through a proactive marketing campaign that aggressively markets the city to prospective developers and tenants, CED looks to attract businesses and investment into the City. CED also provides entitlement assistance to new businesses, property owners, and developers. CED works collaboratively with other organizations.



Housing is a vital component of CED, aimed at increasing and preserving affordable housing in West Covina. With the elimination of the former Redevelopment Agency, the

General Fund

Administration Department

duties of the Housing Successor Agency were transferred to the Community Development Commission (CDC), that acts as the City of West Covina Housing Authority. CED manages the Housing efforts including overseeing the Low/Mod Housing funds and administering current housing programs (Housing Preservation Loan Program & Housing Assistance Program) and former loan programs. CED also monitors approximately 420 affordable housing units.

In addition, CED manages the Successor Agency to the former West Covina Redevelopment Agency. CED oversees the City's efforts to wind down the operations of the former Redevelopment Agency. In addition, CED prepares the Recognized Obligation Payment Schedule (ROPS) and oversees consultants. The West Covina Successor Agency reports to the Los Angeles County District 1 Consolidated Oversight Board.

Goals and Objectives

City Council Goal: VII. Expand Economic Development Opportunities



Council Objectives:

1. Continue marketing efforts to expand and retain the business base.
2. Work with property owners to promote development in the community.
3. Focus efforts of the City's Community & Economic Development Division on economic recovery and tourism through continued relationship building, research, and advocacy of development.
4. Examine the feasibility of an enhanced infrastructure financing district (EIFD), which is designed to leverage tax increment financing from the city, and potentially the County of Los Angeles.
5. Reinforce West Covina's brand as a great place to live, work, and play in the San Gabriel Valley.
6. Establish a Business Improvement Association on Glendora Avenue.
7. Approve a master plan for Plaza West Covina.
8. Consider all options for the development of City owned parcels at the former BKK site.

Other objectives that work towards expanding economic development opportunities:

9. Actively participate in the San Gabriel Valley Council of Governments.
10. Continue to provide entitlement assistance to new businesses including Envision Mercedes Benz of West Covina, Texas Roadhouse, the Del Norte Home Development, and others.
11. Continue to serve as the business ombudsman for the community.
12. Continue to promote West Covina as a premier location for business.
13. Support Queen of the Valley Hospital's expansion efforts, including additional emergency rooms, new ICU rooms, additional parking, and a state-of-the-art cancer treatment center.
14. Provide housing opportunities to all income levels.
15. Prepare the annual "State of the City" report.
16. Continue to grow the West Covina Chamber in the city for the benefit of all local businesses.

General Fund

Administration Department

Accomplishments

- Managed the Economic Development Team and facilitated the development of projects throughout the city including the following businesses: Haven City Food Hall, Envision Toyota of West Covina, Double Tree, Urbane Cafe, Alta Med, and others.
- Administered the Auto Plaza Business Improvement District (BID).
- Served as business ombudsman to the local business community, assisted property owners in marketing opportunities and provided entitlement assistance to tenants.
- Administered the repayment of Housing Loan Programs, processing reconveyance of former loans.
- Monitored the housing compliance of 420 affordable housing units restricted by affordability covenants pursuant to former redevelopment housing projects.
- Administered the Home Preservation Loan Program offering West Covina homeowners up to $25,000 to improve the condition of homes in West Covina. Ten (10) homeowners were able to beautify their home with the assistance of the program.
- Administered the Homebuyers Assistance Program (HAP). The program is designed to assist First Time Homebuyers in purchasing a home at participating developments throughout the city. Eighteen (18) new homeowners were welcomed to West Covina with the help of the HAP.
- Assisted with the development of two (2) new housing communities in the City. West Cameron II by Meritage Homes and Grove at Merced by RC Homes added 123 units for West Covina's newest residents.

Performance Measures

Measure	Department Goal or Objective Addressed	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Estimate
Payoff Demand Requests	#11	15	7	7
Housing Preservation Program: Loans Processed	#3,6	7	10	12
Housing Units Monitored	#6	420	420	420
New Businesses	#2,6,10,12,16	171	190	190
Homebuyer Assistance Program: Grants Processed	#3,6	0	15	0

General Fund

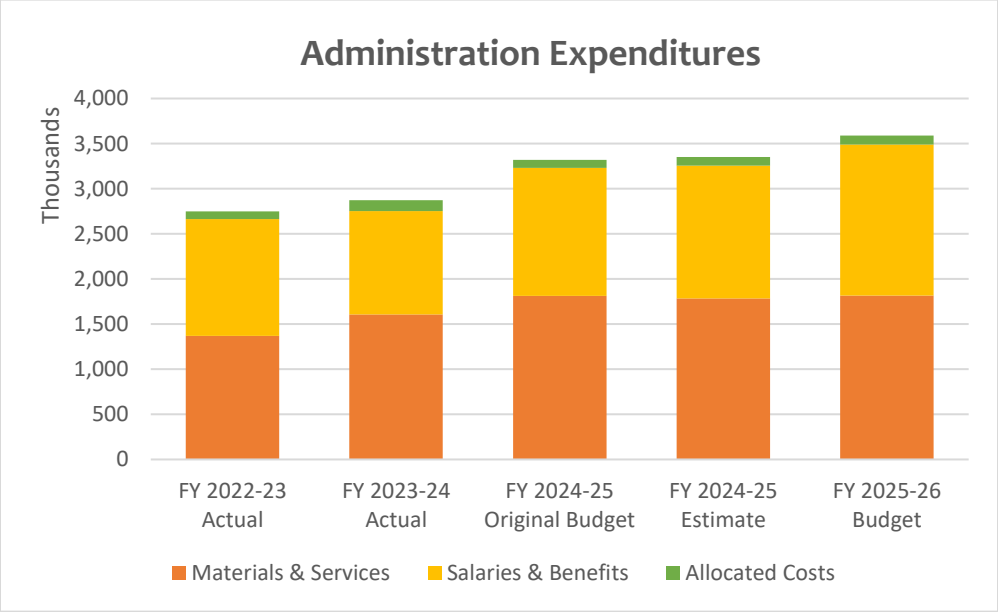
Administration Department

Expenditures

	FY2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Original Budget	FY 2024-25 Estimate	FY 2025-26 Budget	Increase/ (Decrease)
Salaries & Benefits						
Salaries	535,975	387,644	571,909	578,301	706,385	134,476
Benefits	331,772	256,313	228,925	330,973	410,622	181,697
Overtime	168	2,755	1,440	6,600	4,706	3,266
PERS UAL Payment	18,390	-	27,015	26,275	61,605	34,590
Salaries & Benefits Total	**886,305**	**646,712**	**829,289**	**942,149**	**1,183,318**	**354,029**
Materials & Services						
Fuel	130	245	166	166	215	49
Materials & Services	824,812	930,542	862,050	866,033	862,050	-
Utilities	2,521	2,332	2,600	2,600	2,600	-
Maintenance & Repairs	1,089	659	2,500	918	2,500	-
Materials & Services Total	**828,552**	**933,778**	**867,316**	**869,717**	**867,365**	**49**
Allocated Costs						
Allocated Costs	85,400	121,320	89,390	89,390	96,240	6,850
Allocated Costs Total	**85,400**	**121,320**	**89,390**	**89,390**	**96,240**	**6,850**
Grand Total	**1,800,257**	**1,701,810**	**1,785,995**	**1,901,256**	**2,146,923**	**360,928**

Major Changes

- Salary and benefits have increased based on anticipated step increases and reprogramming of an Economic Development Coordinator to an Assistant City Manager.
- Funding for a CalPERS Unfunded Accrued Liability (UAL) payment was added.
- Workers Compensation and General Liability charges were increased and redistributed to reflect recent actuarial estimates.



General Fund

Administration Department

Expenditures by Division

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Original Budget	FY 2024-25 Estimate	FY 2025-26 Budget	Increase/ (Decrease)
1110-City Council	**65,185**	**93,778**	**145,975**	**171,296**	**241,559**	**95,584**
Salaries & Benefits	49,411	60,527	106,375	133,696	201,959	95,584
Materials & Services	15,774	33,251	39,600	37,600	39,600	-
1120-City Manager	**998,045**	**773,612**	**882,070**	**959,808**	**1,147,414**	**265,344**
Salaries & Benefits	836,894	585,928	722,914	808,453	981,359	258,445
Materials & Services	75,751	66,364	69,766	61,965	69,815	49
Allocated Costs	85,400	121,320	89,390	89,390	96,240	6,850
1140-City Attorney	**736,902**	**820,363**	**750,000**	**762,202**	**750,000**	**-**
Materials & Services	736,902	820,363	750,000	762,202	750,000	-
1150-Economic Development	**125**	**13,800**	**7,950**	**7,950**	**7,950**	**-**
Materials & Services	125	13,800	7,950	7,950	7,950	-
11-Salaries & Benefits	**-**	**257**	**-**	**-**	**-**	**-**
Salaries & Benefits	-	257	-	-	-	-
Grand Total	**1,800,257**	**1,701,810**	**1,785,995**	**1,901,256**	**2,146,923**	**360,928**

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General Fund

City Clerk Department

Mission Statement

To ensure the preservation and integrity of all official City records and elections, including the dissemination of information; maintain an effective records management system; and deliver efficient, courteous, and professional support to all City departments, staff, patrons and the residents of West Covina.

About

The City Clerk's Office is a support department that provides support to the City Council, Administration, other City departments, and the public. The City Clerk is an elected official; the Assistant City Clerk is the Department Head managing the day-to-day office activities. The City Clerk's Office maintains custody, control, and storage of official City documents and records pertaining to the operation of City government.

Administration

The City Clerk's Office is Responsible for the preparation and distribution of City Council agendas and minutes. The City Clerk's Office ensures that actions carried out at the Council Meeting are maintained accurately and reflect the legislative history and in compliance with statutes and regulations. Regular City Council meetings are held the first and third Tuesday of every month, unless otherwise noticed. The department also receives and opens Capital Improvement Project bids; receives claims, subpoenas, and lawsuits.



Elections

The City Clerk's Office coordinates all City elections for elective office, initiatives, referenda, and recalls. The City's general municipal elections are consolidated with the Los Angeles County Elections Division and is held in November of even numbered years.

Political Reform Act

Pursuant to the Political Reform Act, the City Clerk serves as the filing officer/official for Campaign Disclosure Statements for elected officials, candidates, and committees; and for Statement of Economic Interests filed by public officials and designated employees. The City's Conflict of Interest Code is reviewed and updated on a bi-annual basis.

Public Records Act & Public Information

The City Clerk's Office provides public information and responds to requests for documents pursuant to the provisions of the *California Public Records Act*. The department also assists staff with research of legislative history and actions.

Commissions

The City Clerk's Office oversees the appointment process for the City's Commissions and Advisory Boards. The office facilitates all required noticing pertaining to recruitments for vacancies and expiring terms pursuant to State Law and administers the oath of office to all newly appointed commissioners.

General Fund

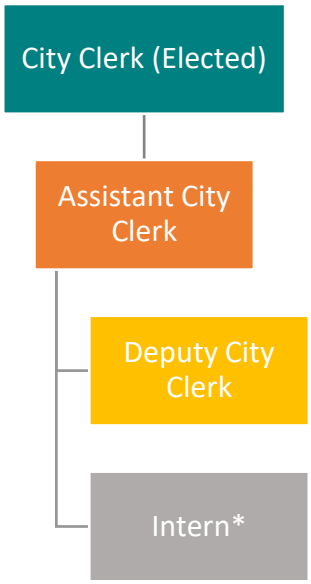
City Clerk Department

Records Management Program

The City Clerk is the custodian of many public records of the City, including ordinances, resolutions, minutes of the City Council, election-related documents, campaign disclosure filings, statement of economic interest and many others. The Records Management Program provides for the safekeeping and storage of the records and provides a retention schedule.

The department continues to improve efficiency and customer service through the implementation of the Laserfiche Electronic Document Management System (EDMS). The implementation of Laserfiche will increase the accessibility to information for internal staff and the public.

Organization Chart



**Part-Time, unpaid*

	FY2022-23 Actual	FY2023-24 Actual	Original Budget FY2024-25	Estimated FY2024-25	Proposed FY2025-26	Change
City Clerk						
Full-time						
ASSISTANT CITY CLERK	1	1	1	1	1	0
DEPUTY CITY CLERK	1	1	1	1	1	0
Full-time Total	**2**	**2**	**2**	**2**	**2**	**0**
Part-time						
OFFICE ASSISTANT I	1	1	1	1	1	0
Part-time Total	**1**	**1**	**1**	**1**	**1**	**0**
City Clerk Total	**3**	**3**	**3**	**3**	**3**	**0**

General Fund

City Clerk Department

Goals and Objectives

1. Continue to maintain a high level of transparency in the daily operations of the City Clerk's Office and the accurate recordings of the legislative actions of the City Council Successor Agency.
2. Provide exceptional ongoing support to the City Council, staff, and the public.
3. Continue conversion of official City documents to electronic format on an on-going basis in accordance with our records retention schedule through the implementation of the Laserfiche Electronic Document Management System.

Accomplishments

- Prepared, published, and distributed 52 agendas agenda packets for the City Council, Successor Agency; published and posted required legal notices; prepared minutes; and maintained the legislative action of such meetings.
- Executed, indexed, scanned and distributed resolutions, ordinances, contracts, and recorded documents approved by the City Council.
- Received, processed, and responded to 877 Public Records Act requests.
- Received and processed 73 claims for damages, 104 subpoenas, and 11 summons.
- Successfully managed and supported the November 5, 2024, election for Council Districts 1 and 3.

Performance Measures

Measure	Department Goal or Objective Addressed	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Estimate
Percentage of Public Records Act requests received and fulfilled within 10 days of request.	#1	85%	95%	100%
Percentage of complete City Council Agenda packets available online 5 days prior to Council meeting. (Does not include Special Meetings).	#1	99%	99%	100%
Percentage of complete Subpoena for Records fulfilled by the designated production date.	#1	95%	99%	100%

General Fund

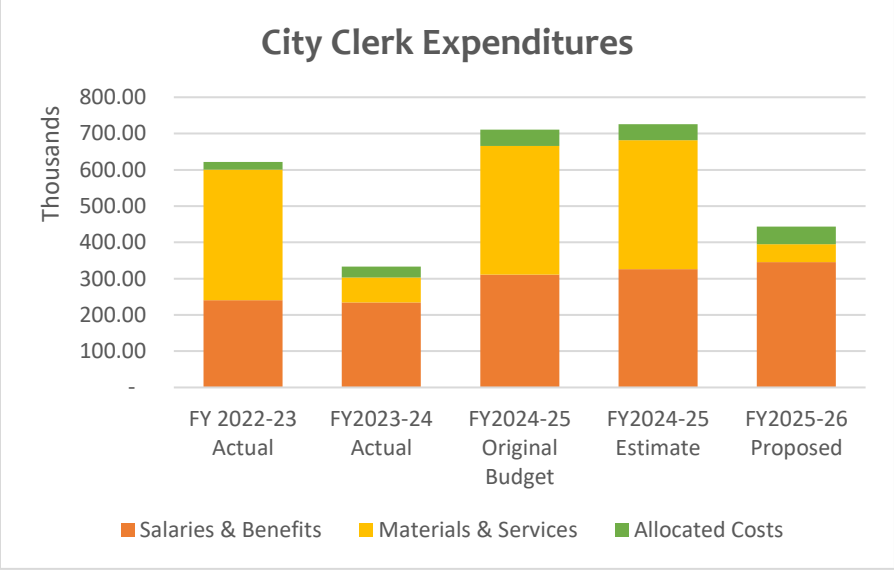
City Clerk Department

Expenditures

	FY 2022-23 Actual	FY2023-24 Actual	FY2024-25 Original Budget	FY2024-25 Estimate	FY2025-26 Proposed	Increase/ (Decrease)
Salaries & Benefits	**240,886**	**234,091**	**311,014**	**326,443**	**345,337**	**34,323**
Salaries	170,199	179,429	226,979	242,440	252,209	25,230
Benefits	60,179	54,661	71,135	71,456	68,495	(2,640)
PERS UAL Payment	10,508	-	12,900	12,547	24,633	11,733
Materials & Services	**359,352**	**69,197**	**354,900**	**354,997**	**49,050**	**(305,850)**
Materials & Services	355,702	67,613	351,700	351,797	45,850	(305,850)
Maintenance & Repairs	3,650	1,584	3,200	3,200	3,200	-
Allocated Costs	**21,100**	**29,980**	**44,700**	**44,700**	**48,120**	**3,420**
Allocated Costs	21,100	29,980	44,700	44,700	48,120	3,420
Grand Total	**621,338**	**333,267**	**710,614**	**726,140**	**442,507**	**(268,107)**

Major Changes

- Salary increased based on anticipated step increases.
- Funding for a CalPERS Unfunded Accrued Liability (UAL) payment was added.
- Workers Compensation and General Liability charges were increased and redistributed to reflect recent actuarial estimates.
- Materials & Services decreased due to no elections being held in FY 2025-26



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General Fund

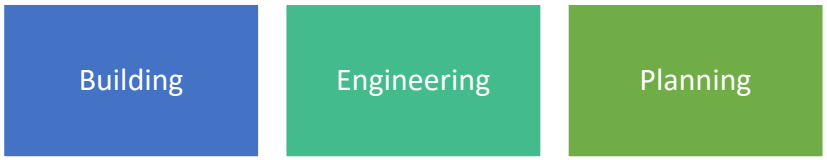
Community Development

Mission Statement

To make the City of West Covina a positive, interesting, and enjoyable place in which to live, play, and work by stressing the importance of a strong business community, livable neighborhoods, creation of housing, maintenance of the City's infrastructure, and ensuring the construction of safe buildings, all while providing professional customer service.

About

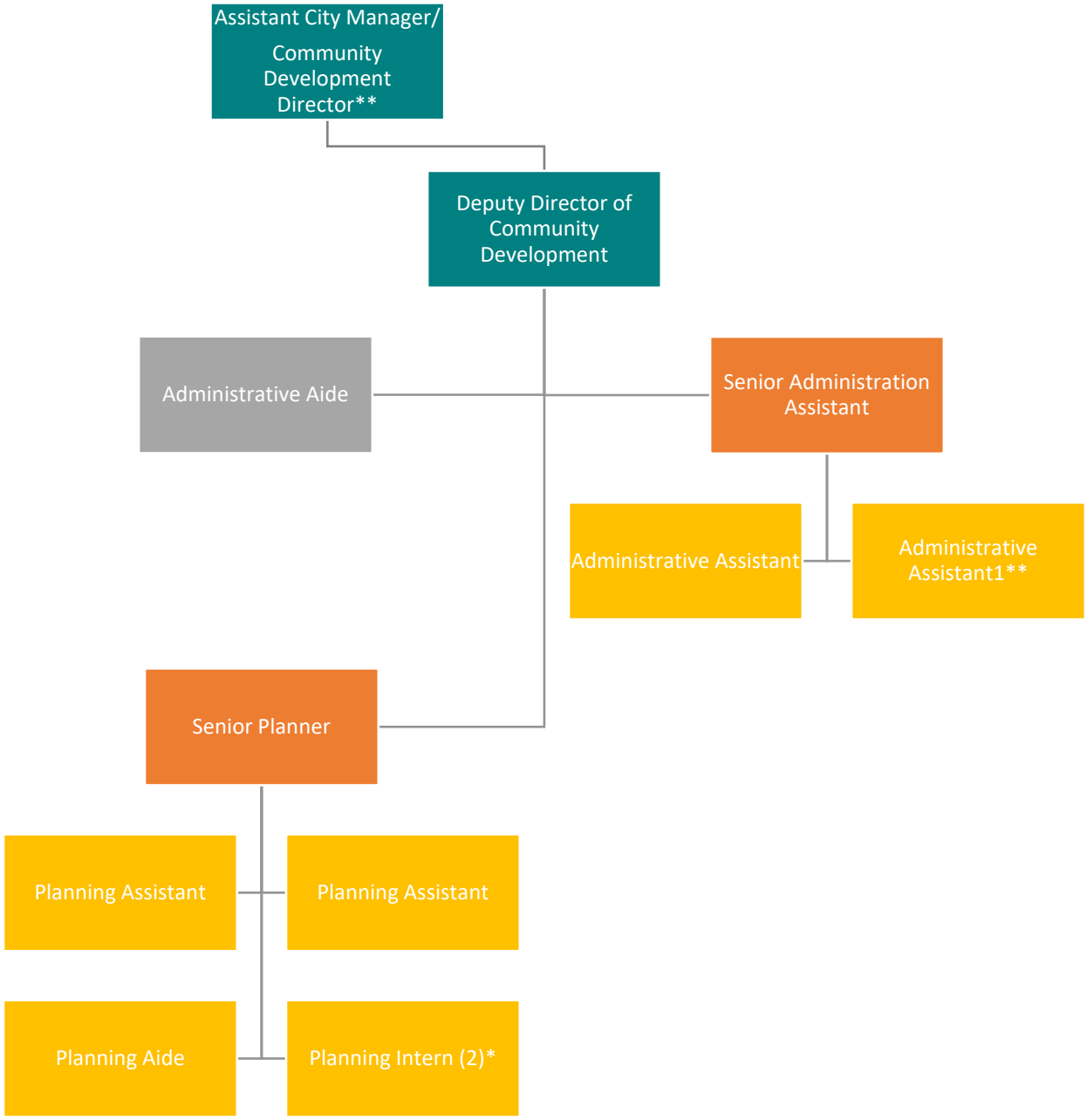
The Community Development Department is responsible for the development services of the City, including the comprehensive land use plan, and land development code. The Department includes the following Divisions:



General Fund

Community Development

Organization Chart



**Part-time*

***Primarily funded and grouped under Administration Department in Schedule of Positions.*

General Fund

Community Development

	FY2022-23 Actual	FY2023-24 Actual	Original Budget FY2024-25	Estimated FY2024-25	Proposed Budget FY2025-26	Change
Community Development						
Full-time						
ADMINISTRATIVE ASSISTANT I	1	1	1	1	1	0
ADMINISTRATIVE ASSISTANT II	1	1	1	1	1	0
DEPUTY COMMUNITY DEVELOPMENT DIRECTOR	0	1	1	1	1	0
PLANNING ASSISTANT	1	1	1	1	1	0
PLANNING ASSOCIATE	1	1	1	1	1	0
PROJECT MANAGER	0	1	1	1	1	0
SR ADMINISTRATIVE ASSISTANT	2	1	1	1	1	0
Full-time Total	**6**	**7**	**7**	**7**	**7**	**0**
Part-time						
INTERN	1	1	1	1	1	0
OFFICE AIDE III	1	1	1	1	1	0
PLANNING AIDE	1	1	1	1	1	0
Part-time Total	**3**	**3**	**3**	**3**	**3**	**0**
Community Development Total	**9**	**10**	**10**	**10**	**10**	**0**

General Fund

Community Development

Building Division

The Building Division is responsible for the implementation and enforcement of City and State codes relating to the construction, remodeling, alteration, repair and demolition of buildings and structures located within the city. This is done to ensure that all construction is built to code standards to safeguard life, health, property, and public welfare. This is accomplished through a comprehensive plan review, permit issuance, and a building construction inspection process.



Goals and Objectives

City Council Goal: VIII. Enhance City Image & Effectiveness

Objectives:

1. Maintain 10 business day plan check turn-around and next-day inspection schedule.
2. Maintain 24-hour inspection scheduling.

Accomplishments

Provided plan review and inspection services for construction activities in the City including 2539 E Garvey Avenue North (2 new retail buildings), 1611 W. San Bernardino Road (24 unit commercial condominium building), 1912 W. Merced Avenue (38 residential units), 1932 E. Garvey Avenue S (Tesla tenant improvements), 987 S. Glendora Avenue (Haven City renovations), 205 N. Citrus Avenue (Toyota Dealership), 1600 Cameron Avenue (last phase of West Cameron II multifamily residential project), 1200 Lakes Drive (Edwards Cinema Theater remodel).

Performance Measures

Measure	Department Goal or Objective Addressed	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Estimate
Building Permits Issued	#1	1,854	2,300	1,500
New Single-Family Residence	#1	155	140	150
New Multi-Family Residence	#1	0	0	0
New Commercial	#1	1	1	2
Electrical Permits Issued	#1	1,149	1,200	800
Mechanical Permits Issued	#1	556	589	340
Plumbing Permits Issued	#1	682	713	450
Total Permits Issued	#1	4,241	4,875	3,090
Valuation of Permits	#1	58,000,000	$80,000,000	60,000,000

General Fund

Community Development

Engineering Division

The Engineering Division is responsible for the design, construction, inspection, and administration of capital improvement projects (CIP). It also completed the review of subdivision and development projects; traffic safety; assessment engineering; and sewer and storm water compliance. It is divided into two sections: Engineering Services and Traffic and Lighting Services.



The Engineering Services Section prepares plans, specifications, estimates, and provides field inspections for all CIP projects. This section ensures that private developments conform to Conditions of Approval approved by the Planning Commission and City Council and adopted City standards through comprehensive plan reviews and inspections. In addition, this section maintains City mapping and processes assessment district renewals for street lighting, landscaping, and sewers.

In an effort to maintain optimal traffic flow and safety throughout the City, the Traffic and Lighting Section performs traffic safety studies and warrant analyses; designs traffic signals; and reviews street lighting designs on private development projects. It also maintains and enhances computer operations for both engineering activities and the City's computerized traffic signal control system.

Goals and Objectives

City Council Goal: VIII. Enhance City Image & Effectiveness

Objectives:

1. Bring all City facilities to standard.
2. Identify potential projects for inclusion in the Capital Improvement Plan.
3. Implement the City's Active Transportation Plan.
4. Make the community more verdant.
5. Implement the annual street paving program.
6. Review City Development Codes and Current Practices on Accessible Urban Development: Good Practices of Accessible Urban Development.
7. Establish and implement an ADA Transition Plan.
8. Update and audit Landscape Maintenance Districts.
9. Assess and upgrade the City's sewer collection system.
10. Complete a precise plan for the new Fire Station #1.
11. Oversee development and implementation of the City's five-year Capital Improvement Program (CIP) projects.
12. Implement recommendations from the City's Pavement Management Program.
13. Research grant opportunities to fund street, park, landscape, safety, conservation, and environmental programs/projects.

General Fund

Community Development

14. Prepare plans and specifications for the major streets and residential streets rehabilitation; and curb and gutter and sidewalk replacement programs.
15. Implement recommendations from the City's Sewer System Management Plan in order to upgrade the City's sewer infrastructure and capacity.
16. Maintain two-week plan check turn-around and next-day inspection schedule and monitor plan check log.
17. Continue to comply with MS-4 permits for National Pollutant Discharge Elimination System (NPDES).
18. Continue installing catch basin capture devices to keep storm drains clean.
19. Prepare report and implement recommendations from the American with Disabilities Act (ADA) Report.
20. Update the Citywide speed survey.

Accomplishments

- Reviewed LID plans and conducted inspections for 205 N. Citrus Street (Toyota Dealership) and 1600 W. Cameron Avenue (West Cameron II – Meritage).
- Conducted monthly Best Management Practices (BMP) inspections to ensure NPDES compliance at six state-permitted construction projects.
- Responded to complaints of illicit (polluted) discharges to the storm drain system.
- Provided stormwater pollution prevention outreach materials to inspected businesses, as well as to auto parts stores, home improvement stores, landscaping/gardening centers, and pet shops within the city.
- Conducted NPDES staff training to Public Works, Code Enforcement, Engineering, Building, and Planning staff.
- Developed a prioritized inventory of catch basins to retrofit with full trash capture systems, to comply with the Statewide Trash Provisions
- Prepared the City's NPDES Annual Compliance Reports and SCWP Annual Plans and Expenditure Reports. Inspected and cleaned over 500 city-owned storm drain catch basins.
- Started report for ADA Compliance at City Facilities and Public Right-of-Way.
- Started report for updated Pavement Management Plan.
- Completed City-side weekly street sweeping signage installation project.
- Completed the Fire Stations 2 and 4 partial interior renovation for flooring and bathroom tile replacement.

General Fund

Community Development

Performance Measures

Measure	Department Goal or Objective Addressed	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Estimate
Class I (Permits w/ plan check required for street Improvements, Onsite Improvements (paving, curbing, walks, drainage devices, light, etc.)	#1	81	70	76
Class II (Permits w/ no-plan check required for street & sewer improvements)	#1	232	178	205
Class III (Non-construction street obstruction, encroachment, parking permits)	#1	235	183	209
Total Permits Issued	#1	548	431	490

General Fund

Community Development

Planning Division

The Planning Division develops, implements, and maintains a comprehensive land use plan and the land development standards in the Municipal Code. The division is responsible for implementing City Council policies related to planning and managing the City's growth. In performing these tasks, the division is involved in a variety of responsibilities including Long Range Planning, Current Planning, Environmental Review, and Art in Public Places. The division is currently staffed by four full-time positions and maintains liaisons with other cities and planning agencies to address problems of mutual concern consistent with reasonable and sound planning practices.



Goals and Objectives

City Council Goal: V. A Well-Planned Community

Objectives:

1. Apply the new Development Code.
2. Facilitate the commission of a new public art piece within the City funded by the “Arts in Public Places” program in lieu fees.
3. Prepare long-range plans to enhance the City’s quality of life by planning for the future.
4. Complete processing of multifamily residential project at the former Del Norte School site.
5. Continue to process permits and entitlement applications in a timely manner.

Accomplishments

- Completed processing of the Development Code update
- Completed processing of precise plan application to expand the former Nissan car dealership to allow for the Toyota car dealership relocation.
- Completed processing of precise plan application to construct a new Mercedes Benz car dealership
- Obtained Housing Element Certification
- Oversaw process of commissioning new public artwork through the “Arts in Public Places” at 1611-1623 W. San Bernardino Road (bronze sculptures) and at 1115 S. Sunset Avenue – Emanate Queen of the Valley Hospital (two sculptures)

General Fund

Community Development

Performance Measures

Measure	Department Goal or Objective Addressed	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Estimate
Planning Commission Meetings	#1, 2, 3, 4, 5, 6	13	11	11
Design Review Meetings	#1, 5	13	13	10
Second Unit Review Applications Processed for ADUs	#1, 5	167	166	160
Subcommittee Design Review Application Processed	#1, 5	152	145	140
Film Permits Processed	#1, 5	3	2	2
Temporary Use Permits Processed	#1, 5	26	24	25
Administrative Review Application Processed	#1, 5	5	--	--
Minor Site Plan Review/Minor Modification/ Administrative Permit Application Processed	#1, 5	43	65	60
Sign Applications Processed	#1, 5	42	31	36
Use Permits Processed	#1, 5	27	5	5
Tree Removal Permits Processed	#1, 5	8	6	7
Code Amendments Processed	#1, 5	1	1	2
Zone Change Processed	#1, 5, 4	1	2	2
General Plan Amendment Processed	#1, 5, 4	1	0	1
Precise Plan Applications Processed	#1, 5, 4	3	3	3
Total Planning Applications Processed	#5	484	459	420
Total Customers Assisted at the Counter	#5	3,395	3,560	3,400

General Fund

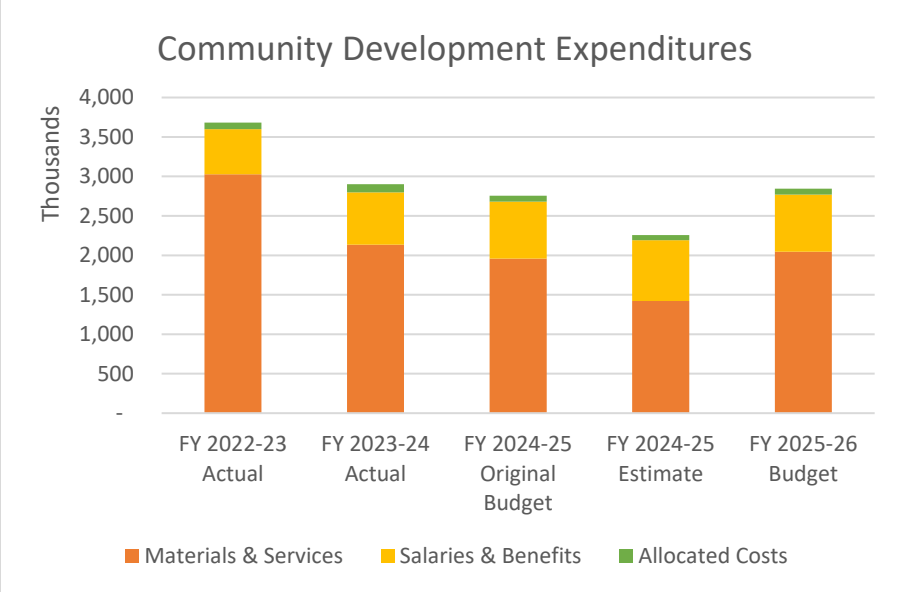
Community Development

Expenditures

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Original Budget	FY 2024-25 Estimate	FY 2025-26 Budget	Increase/ (Decrease)
Salaries & Benefits	**571,290**	**662,751**	**721,834**	**769,620**	**724,684**	**2,850**
Salaries	383,863	494,387	518,607	550,635	513,535	(5,072)
Benefits	155,616	166,610	172,613	190,708	170,978	(1,635)
Overtime	706	1,754	1,850	300	658	(1,192)
PERS UAL Payment	31,105	-	28,764	27,977	39,513	10,749
Materials & Services	**3,027,840**	**2,139,585**	**1,959,391**	**1,421,864**	**2,044,990**	**85,599**
Materials & Services	3,000,631	2,120,084	1,931,950	1,394,423	2,019,010	87,060
Fuel	17,201	9,993	13,841	13,841	12,380	(1,461)
Maintenance & Repairs	9,233	8,707	12,600	12,600	12,600	-
Utilities	775	801	1,000	1,000	1,000	-
Allocated Costs	**82,735**	**102,816**	**74,044**	**66,211**	**74,221**	**177**
Allocated Costs	82,735	102,816	74,044	66,211	74,221	177
Grand Total	**3,681,865**	**2,905,152**	**2,755,269**	**2,257,695**	**2,843,895**	**88,626**

Major Changes

- Salary and benefits decreased based on salaries allocations.
- Workers Compensation and General Liability charges were increased and redistributed to reflect recent actuarial estimates.
- Funding for a CalPERS Unfunded Accrued Liability (UAL) payment was added.



General Fund

Community Development

Expenditures by Division

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Original Budget	FY 2024-25 Estimate	FY 2025-26 Budget	Increase/ (Decrease)
4120-Building Services						
Materials & Services	2,551,293	1,714,687	1,767,531	1,228,579	1,868,130	100,599
Allocated Costs	11,171	0	9,661	9,661	7,162	-2,499
4120-Building Services Total	**2,562,464**	**1,714,687**	**1,777,192**	**1,238,240**	**1,875,292**	**98,100**
2110-Planning						
Salaries & Benefits	472,615	542,695	571,186	613,921	571,884	698
Materials & Services	46,252	55,661	89,260	89,345	74,260	-15,000
Allocated Costs	14,000	19,890	11,470	11,470	12,350	880
2110-Planning Total	**532,867**	**618,246**	**671,916**	**714,736**	**658,494**	**-13,422**
2101-Planning Commission						
Salaries & Benefits	3,544	4,685	13,320	13,152	6,613	-6,707
2101-Planning Commission Total	**3,544**	**4,685**	**13,320**	**13,152**	**6,613**	**-6,707**
4110-Community Development						
Salaries & Benefits	95,131	115,371	137,328	142,547	146,187	8,859
Materials & Services	4,022	6,600	3,300	4,565	3,300	0
Allocated Costs	53,300	75,720	43,680	43,680	47,020	3,340
4110-Community Development Total	**152,453**	**197,691**	**184,308**	**190,792**	**196,507**	**12,199**
4130-General Engineering						
Materials & Services	426,273	362,637	99,300	99,375	99,300	0
Allocated Costs	4,264	7,206	9,233	1,400	7,689	-1,544
4130-General Engineering Total	**430,537**	**369,843**	**108,533**	**100,775**	**106,989**	**-1,544**
Grand Total	**3,681,865**	**2,905,152**	**2,755,269**	**2,257,695**	**2,843,895**	**88,626**

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General Fund

Community Services Department

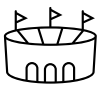
Mission Statement

To enrich the quality of life of the residents of West Covina by providing safe and accessible facilities, diversified programs, and city events that are reflective of the community.

About

The Community Services Department offers social and recreational programming, tiny-tots, special events, access to facilities, and transportation. The Department serves as a City liaison to numerous youth sport groups and community organizations, while helping mediate activities such as community planning, collaboration, and senior services. In addition, the Department manages the City's environmental programs including recycling and franchise waste collection.

Grant management programs are also assigned to the Department and include the administration of the Community Development Block Grant (CDBG), Air Quality Management District (AQMD), the Area Agency on Aging Grant for senior meals, County Park Bond grant program, Measure A, Propositions 68, A and C, Measure M, and Measure R Local Return funds, and the Department pursues competitive grants in community service areas. To raise funds for the community's benefit, the Department also provides a 501(c)3 non- profit called the West Covina Community Services Foundation. The Department uses federal and local monies, fees, grants, donations, and General Fund resources to provide a variety of services.



The Community Services Department operates one nature center, one senior center, one licensed day care, three community centers, one senior center, one equestrian center, one splash pad, one skate park, one roller hockey center, and ten athletic facilities, as well as the West Covina Sports Complex.

The Department also hosts special events each year to celebrate the community's diverse culture, holidays, youth and senior populations, summer vacations, and sports league openings. In addition, the City also partners with community-based organizations to provide many more special events.

This year's community events are as follows:

- MLK Day Celebration – San Gabriel Valley NAACP
- Student Government Day – Kiwanis Club of West Covina
- Spring Festival
- Easter Eggstravaganza - Kiwanis Club of West Covina (2 Parks)
- Memorial & Veterans Day Ceremonies
- Summer Movies– Plaza West Covina
- Summer Concert Series
- 4th of July Fireworks Spectacular
- Touch-A-Truck and National Night Out with West Covina PD
- Community Center Events – Corporate Sponsors
- West Covina Cool Kids of Summer – Water Days
- Mega Moon Festival
- Festival of Frights & Kartober-Fest – Kiwanis Club of West Covina
- Tree Lighting Ceremony and Let It Snow Event
- Children's Christmas Parade – Kiwanis Club of West Covina

General Fund

Community Services Department

- Breakfast with Santa

The Department also provides general administration to direct, oversee, and support operations, including:

- Workshops and various events for Environmental Services.
- Production of the Discover West Covina Recreation Guide.
- Passport services at Cameron Park Community Center.
- Involvement in localized and regional homeless services advocacy organizations.
- Providing support to the Community and Senior Services Commission.

Grant management programs are also assigned to the Division and include the administration of the Community Development Block Grant (CDBG), the Area Agency on Aging Grant for senior meals, Summer Food Service Program, County Park Bond Grant Program, Propositions A and C as well as Measures R and M Local Return funds, and the Division pursues competitive grants in community service areas.

In an effort to raise funds for the community's benefit, the Division also manages a 501(c) 3 non-profit called the West Covina Community Services Foundation that allows the opportunity for residents and businesses to make donations to offset the costs of the various community events and miscellaneous operations of the City facilities.

The Department acts as a liaison to various community organizations:

Community Service Group

Comprised of numerous civic groups, non-profit organizations, and businesses; this coordinating council fosters community involvement and partnerships that create civic participation opportunities for the overall improvement of the community.

Sports Council

Comprised of seven (7) volunteer youth sports organizations including: football/cheer, softball, soccer, and four baseball leagues; this council coordinates the use of City facilities for youth sports and provides recommendations for the maintenance, repair, and overall field safety at City properties.

Community and Senior Services Commission

The Community and Senior Services Commission (CSSC) was created by the City Council. It is comprised of ten (10) commissioners to aid and advise the City Council on matters that pertain to the community service needs of the citizens of West Covina relating to: public recreational services; cultural activities and special events; youth and senior services; public transportation; and neighborhood and human relations.

There are three (3) Ad-Hoc Committees designed to provide in-depth review of certain project areas:

- CDBG
- Capital Improvement Projects (CIP)
- Homeless

General Fund

Community Services Department

Environmental Services



The Environmental Services promotes the waste reduction, reuse, and recycling through programs such as Earth Day/Arbor Day, America Recycles Day, Beverage Container Recycling/Litter Reduction, Used Motor Oil Collection and Filter Exchange events, bi-monthly Electronic Waste Collections, "Sharps" Container Collection, and Annual Household Hazardous Waste Roundups. It also provides assistance to residents and businesses regarding waste collection and the low-income senior citizen discount program. Continued to comply with the State Water Resources Control Board requirements to monitor and manage the Sewer System Management Plan (SSMP) and Sanitary Sewer Overflow program.

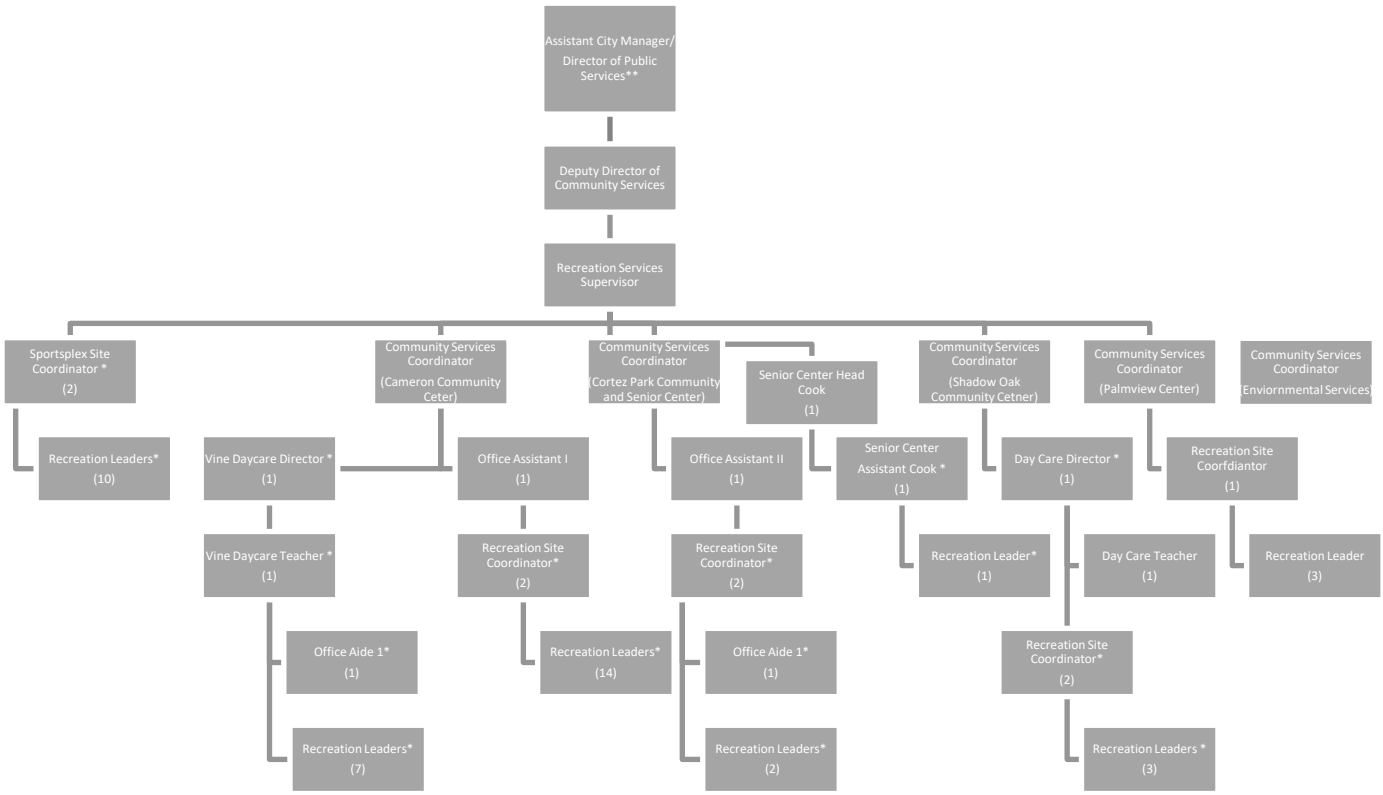
This year's environmental events are as follows:

- Smart Gardening Workshop
- Landscape Workshop
- Compost Drive-Up Event
- Used Motor Oil Collection and Filter Exchange Event
- Electronic Waste Collection
- Household Hazardous Waste Collection
- Free Paper Shredding Events

General Fund

Community Services Department

Organization Chart



**Part-time / Limited Service PT*

***Primarily funded and grouped under Administration Department in Schedule of Positions.*

General Fund

Community Services Department

	FY2022-23 Actual	FY2023-24 Actual	Original Budget FY2024-25	Estimated FY2024-25	Proposed Budget FY2025-26	Change
Community Services						
Full-time						
ADMINISTRATIVE ASSISTANT I	1	1	1	1	1	0
ADMINISTRATIVE ASSISTANT II	1	0	0	0	0	0
COMMUNITY SERVICES COORDINATOR	4	5	5	5	5	0
DEPUTY COMM SVS DIRECTOR	0	1	1	1	1	0
HEAD COOK	1	1	1	1	1	0
OFFICE ASSISTANT I	1	0	0	0	0	0
RECREATION SERVICES SUPERVISOR	0	1	1	1	1	0
PUBLIC SERVICES MANAGER	1	0	0	0	0	0
Full-time Total	**9**	**9**	**9**	**9**	**9**	**0**
Part-time						
ASSISTANT COOK	1	1	1	1	1	0
DAY CARE DIRECTOR	3	3	3	3	3	0
DAY CARE TEACHER	5	3	3	3	3	0
OFFICE AIDE I	1	1	1	1	1	0
RECREATION LEADER	38	35	35	35	35	0
RECREATION SITE COORDINATOR	9	9	9	9	9	0
RECREATION ASSISTANT	1	0	0	0	0	0
Part-time Total	**58**	**52**	**52**	**52**	**52**	**0**
Community Services Total	**67**	**61**	**61**	**61**	**61**	**0**

Goals and Objectives

City Council Goal: VIII. Enhance City Image & Effectiveness

Objectives:

1. Continue to provide the highest level of service, while maintaining fiscal responsibility in providing new special events, volunteer opportunities, and promotion of community activities.
2. Focus on partnerships with organizations in the West Covina Community Service Group and begin to offer community volunteerism opportunities and events in the City of West Covina.
3. Continue to work with Sports Council and youth sport groups to provide athletic opportunities for residents.
4. Manage and monitor South Coast Air Quality Management District (SCAQMD) subvention funds.
5. Continue to report transit information to the National Transportation Database, which results in additional Proposition A funds to offset costs of transportation services.
6. Continue the used oil and used oil filter recycling program. Encourage do-it-yourself residents to participate in recycling their used oil and filters in an environmentally friendly way.
7. Continue to promote and educate residents about the California Refund Value (CRV), Sharps collection, and low-income senior citizen discount waste collection programs.

General Fund

Community Services Department

8. Complete Parks Master Plan with the support from RJM Design group. Ensuring community and stakeholder engagement is high priority.

Accomplishments

Cortez Park Community & Senior Center

- The Senior Services Division continues to offer quality special events for seniors by celebrating 4th of July, Cool Cortez Fridays Series, 90th Birthday Celebration, Volunteer Luncheon, Veteran's Day, Thanksgiving, Christmas at Cortez Series, New Year's, Valentine's Day, St. Patrick's Day, Spring Tailgate, and a Senior Prom. Over 3,500 seniors have participated in Special Events since July 2024.
- Staff collaborated with local business to provide donated items such as baked goods, socks, and beverage services to senior program participants.
- Served 19,582 meals as part of the Cortez Park Community & Senior Center's Congregate Meal Program.
- Staff worked with Athens to process 363 Low Income Senior Waste Collection Discount applications.
- Successfully re-instated the in-person AARP tax program which is currently servicing over 280 senior clients for the 2025 tax season.
- Staff administered agreements and provided technical assistance to the City's 11 CDBG-funded sub-recipients for Fiscal Year 2023-2024 which included services such as food banks, fair housing services, senior nutrition, senior case management, homeless services, and subsidies for childcare.
- Hosted several events including Paper Shredding, Electronic Waste, and Shoe Drives which resulted in a collection of 16,100 pounds of paper, 15,992 pounds of mixed e-waste scrap, 6,459 pounds of sharp needles, and 16 bags of shoes.
- Implemented new programs including walking club, chair volleyball, and pickleball.
- Partnered with over 20 organizations (including various departments within the LA County) to host new workshops including topics like: Medicare, nutrition, social media, real estate, mental health, scams, medication, estate planning, transportation, and more.

Palmview Community Center

- Palmview Park Center is a year in as an adaptive recreation facility providing recreation programming to those with special needs.
- Continue to create a safe and inclusive space for individuals with special needs to come together and receive support.
- Developing a comprehensive program that addresses the unique needs and challenges of individuals with special needs.
- Collaborating with local organizations and professionals to provide a wide range of services and resources for the community.
- Hosting successful events and activities that promote socialization, skill-building, and

General Fund

Community Services Department

empowerment for individuals with special needs.

- Establishing partnerships with regional centers, schools, healthcare providers, and other community organizations to expand the reach and impact of the center.
- Making a positive impact on the lives of individuals with special needs and their families and creating a sense of belonging and community for all who are involved.
- Successfully launching a variety of classes and programs tailored to the specific needs and interests of individuals in the special needs community.
- Reaching and maintaining maximum capacity for classes, indicating high demand and interest in the center's offerings.
- Establishing a reputation for high-quality, engaging, and inclusive classes that cater to a diverse range of abilities and interests within the special needs community.
- Develop an afterschool drop-in program for youth to receive homework help, recreational play and safe space to visit after school.

Shadow Oak Community Center

- Established various recreational classes including, Parent and Me, Let's Get Crafty, and Pickleball.
- Partnered with Mt. San Antonio College to offer FREE classes geared for Older Adults; Basic Computing Level 1, Mobile Information and Technology and Healthy Aging.
- Successfully hosted its first Mommy & Me Tea Party
- Embarking on hosting a Summer Adventure Camp 00
- Established a continual program, Reading Adventure for community members of all ages held monthly.
- Created a safe and fun environment for participants of all ages.
- Increased participation counts of former classes.
- Hosted multiple rentals on weekends throughout the year.

West Covina Sportsplex

- Charging admission at the gate on the weekends generating additional revenue at the Sportsplex.
- Hosts West Covina Adult Softball League on Friday and Sunday nights.
- Hosted regular weekly practices for local youth baseball and softball teams. Local teams took to the Sportsplex fields over 500 times in the past few months.
- Local and national teams visited the facility for over 30 tournament weekends. Local teams held a variety of fundraising tournaments to fund trips to State and National Championship Tournaments.
- Creating a safe and fun environment for the diverse teams and families who visit the facility.
- Provides a state-of-the-art facility for athletes looking to advance in their skill sets.
- The facility creates a nostalgic ambiance for visitors near and far.
- Brings families, friends, and communities together with pavilion rentals and private events.

General Fund

Community Services Department

- Encourages an active and healthy lifestyle by providing adequate space to play.
- The quality of the field maintenance has created a positive reputation for the facility.

Cameron Community Center

- Increased participation in educational programs, classes, and sports teams.
- Expanded access to recreational activities for people of all ages and abilities.
- Provided a safe and inclusive space for community events.
- Partnered with local organizations to address community needs and concerns.
- Engaged volunteers and community members in our programs.
- Began our biggest program, Youth Basketball and successfully growing the program each season.
- Started our West Covina Cher team, which now performs at our sports events and has become a focal point of the facility.
- Introduced Pickleball to the facility which is now a growing community.
- Continuously addressing the needs of the community by adding new classes, programs and services.

City-Wide Special Events

- Hosted over 20 City-Wide Special Events: Summer Concert Series (6), 4th of July, Cool Kids of Summer Series (5), Film It West Covina, Festival of Frights & Kartoberfest, Veteran's Day, Let It Snow, Christmas Parade, Children's Holiday Breakfast, Martin Luther King Day, Student Government Day, Easter Eggstravagnaza (2), Spring Festival, Arbor Day, and Memorial Day.
- The City's Spring Festival in March brought together thousands of residents for a weekend of fun and entertainment. Over 100 vendors and community groups, a carnival, bands, and organizations participated in the event.
- Expanded the Cool Kids of Summer (Water Days) and Summer Concert Series to include food/retail vendors.
- Hosted the ESPN All-Star Friday Night event, which celebrated the MLB All-Star Weekend in grand style. The event was a huge success which attracted many participants. The event was broadcasted on live radio on ESPNLA 710. The talk show hosts were impressed with the facilities at the Sportsplex, showcasing the city's commitment to providing top-notch sports facilities.

General Fund

Community Services Department

Performance Measures

Service Indicators	FY 2024-25 Actual	FY 2024-25 Estimate	FY 2025-26 Estimate
Adult Drop-In basketball & volleyball	5,094	6,368	6,900
Adult sports participants served	294	368	450
Youth Drop-in game room	13,000	16,000	17,000
Youth Drop-in gym	4,000	5,000	5,250
Drop-in Totals	**22,094**	**27,736**	**29,122**
Facility Bookings- Cameron Community Center			
East Gym	671	839	881
West Gym	288	360	378
Multi-Purpose Room	91	114	120
Cameron Community Center Totals	**1,050**	**1,313**	**1,379**
Park Pavilion Rentals			
Cameron Park	30	37	39
Cortez Park	35	43	45
Del Norte Park	24	30	32
Friendship Park	12	15	16
Galster Park	19	24	25
Gingrich Park	5	6	6
Orangewood Park	-	-	-
Palm View Park	41	51	54
Shadow Oak Park	4	5	5
Park Pavilion Rental Totals	**170**	**211**	**222**
Recreation class registration (Cameron)	5,956	7,445	7,817
Passport Services			
Passport Processing Fee	74	93	98

General Fund

Community Services Department

Expenditures

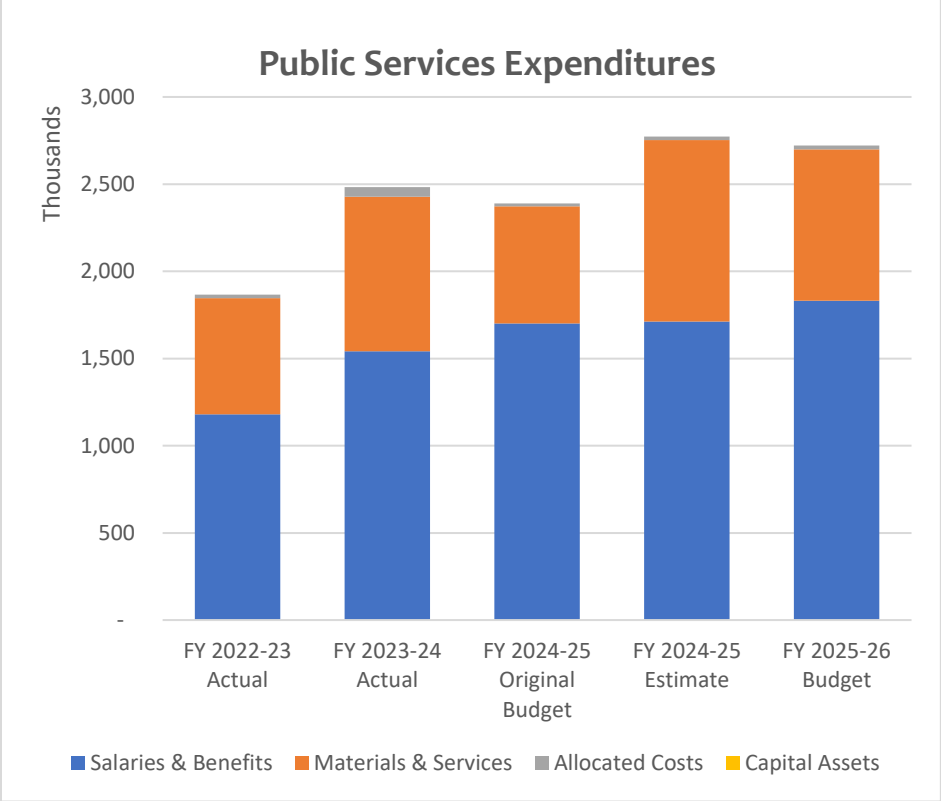
	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Original Budget	FY 2023-24 Estimate	FY 2025-26 Budget	Increase/ (Decrease)
Salaries & Benefits	**1,179,166**	**1,541,778**	**1,700,903**	**1,711,512**	**1,830,880**	**129,977**
Salaries	909,452	1,230,290	1,319,446	1,379,757	1,488,592	169,146
Benefits	143,731	186,981	215,940	220,356	194,633	(21,307)
Overtime	98,399	124,507	143,580	89,980	94,710	(48,870)
PERS UAL Payment	27,584	0	21,937	21,419	52,945	31,008
Materials & Services	**666,984**	**886,819**	**671,911**	**1,042,034**	**869,236**	**197,325**
Materials & Services	561,374	799,647	557,100	910,623	740,100	183,000
Utilities	84,657	73,157	90,600	107,200	107,000	16,400
Fuel	8,217	10,251	9,011	9,011	10,036	1,025
Maintenance & Repairs	12,736	3,764	15,200	15,200	12,100	(3,100)
Allocated Costs	**19,713**	**53,833**	**16,916**	**18,730**	**21,584**	**4,668**
Allocated Costs	19,713	53,833	16,916	18,730	21,584	4,668
Grand Total	**1,865,863**	**2,482,431**	**2,389,730**	**2,772,276**	**2,721,700**	**331,970**

Major Changes

- Salary and benefits have been increased based on anticipated step increases.
- Workers Compensation and General Liability charges were increased and redistributed to reflect recent actuarial estimates.
- Funding for a CalPERS Unfunded Accrued Liability (UAL) payment was added.
- Utilities have been increased based on recent actuals.
- Budget has been added for special events that is closer to what actuals are trending for the last 2 years.

General Fund

Community Services Department



Expenditures by Division

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Original Budget	FY 2024-25 Estimate	FY 2025-26 Budget	Increase/ (Decrease)
Cameron Community Center						
Salaries & Benefits	291,731	342,757	409,617	395,720	508,276	98,659
Materials & Services	262,417	184,927	206,000	223,628	222,900	16,900
Cameron Community Center Total	554,148	527,684	615,617	619,348	731,176	115,559
Community Services						
Salaries & Benefits	12,901	12,984	13,100	14,654	15,300	2,200
Materials & Services	298	8,075	0	821	0	0
Community Services Total	13,199	21,059	13,100	15,475	15,300	2,200
Community Services Administration						
Salaries & Benefits	126,202	191,355	476,732	469,174	497,392	20,660
Materials & Services	118,488	146,913	141,811	142,016	139,836	(1,975)
Allocated Costs	19,713	43,420	16,916	16,930	0	(16,916)
Community Services Administration Total	264,403	381,688	635,459	628,120	637,228	1,769
Community Services Commission						
Salaries & Benefits	2,416	1,939	6,860	6,818	10,018	3,158
Community Services Commission Total	2,416	1,939	6,860	6,818	10,018	3,158
Facility Rentals						
Salaries & Benefits	25,579	34,451	40,714	40,111	28,643	(12,071)
Materials & Services	0	0	1,300	1,300	0	(1,300)
Allocated Costs	0	10,413	0	1,800	0	0
Facility Rentals Total	25,579	44,864	42,014	43,211	28,643	(13,371)

General Fund

Community Services Department

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Original Budget	FY 2024-25 Estimate	FY 2025-26 Budget	Increase/ (Decrease)
Facility Rentals						
Salaries & Benefits	25,579	34,451	40,714	40,111	28,643	(12,071)
Materials & Services	0	0	1,300	1,300	0	(1,300)
Allocated Costs	0	10,413	0	1,800	0	0
Facility Rentals Total	25,579	44,864	42,014	43,211	28,643	(13,371)
Orangewood Afterschool Program						
Salaries & Benefits	0	143	0	0	28,441	28,441
Orangewood Afterschool Program Total	0	143	0	0	28,441	28,441
Palmview Center						
Salaries & Benefits	21,044	145,730	63,298	71,092	177,456	114,158
Materials & Services	6,373	16,051	16,700	16,700	25,900	9,200
Palmview Center Total	27,417	161,780	79,998	87,792	203,356	123,358
Recreation Classes (Shadow Oak)						
Salaries & Benefits	165,356	219,864	224,391	221,260	178,522	(45,869)
Materials & Services	24,209	35,095	94,800	94,544	36,800	(58,000)
Recreation Classes (Shadow Oak) Total	189,565	254,959	319,191	315,803	215,322	(103,869)
Senior Citizen Center						
Salaries & Benefits	260,985	232,446	196,003	195,479	141,736	(54,267)
Materials & Services	73,454	82,406	87,300	88,225	77,200	(10,100)
Senior Citizen Center Total	334,439	314,851	283,303	283,704	218,936	(64,367)
Senior Citizen Rentals						
Salaries & Benefits	0	2,227	17,274	17,041	22,000	4,726
Senior Citizen Rentals Total	0	2,227	17,274	17,041	22,000	4,726
Senior Excursions						
Salaries & Benefits	0	1,678	0	1,481	0	0
Senior Excursions Total	0	1,678	0	1,481	0	0
Special Events						
Salaries & Benefits	119,004	205,934	128,340	156,370	83,120	(45,220)
Materials & Services	154,142	388,323	100,000	450,000	356,000	256,000
Special Events Total	273,146	594,257	228,340	606,370	439,120	210,780
Vine Afterschool Program						
Salaries & Benefits	149,022	145,837	124,051	121,727	90,501	(33,550)
Materials & Services	26,505	23,013	22,000	21,800	7,500	(14,500)
Vine Afterschool Program Total	175,527	168,850	146,051	143,527	98,001	(48,050)
Wescove Afterschool Program						
Salaries & Benefits	4,926	4,435	523	585	49,015	48,492
Materials & Services	1,098	2,016	2,000	3,000	3,100	1,100
Wescove Afterschool Program Total	6,024	6,451	2,523	3,585	52,115	49,592
Grand Total	1,865,863	2,482,431	2,389,730	2,772,276	2,699,656	309,926

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General Fund

Finance Department

Mission Statement

To manage and protect the City's financial resources by applying generally accepted accounting and investment principles; deliver an integrated, responsive, and secure technology environment that advances and supports exceptional services; and promote a work environment that is characterized by fair treatment of staff, open communications, personal accountability, trust and mutual respect.

About

The Finance Department is responsible for all financial, information technology, and human resource affairs of the City. The goal of the Finance Department is to maintain financial stability, provide accurate and timely information and recommendations to the City's decision makers, retain valuable employees, recruit qualified individuals, and protect the City's assets through the establishment of effective internal controls. The department also strives to provide valuable and responsive support services to the other City departments. The department consists of nine main functions.



Administration

Finance Administration monitors various leases, advances and loan payments due to the City and the Housing Authority; maintains financial records; complies with various federal, state, and local reporting requirements; coordinates and serves as liaison for financial audits; assists employees with payroll issues; evaluates internal controls; and provides oversight of the financial accounting software. Finance also oversees the business license function that is responsible for ensuring that all businesses maintain a current business license and pay applicable taxes.

Finance develops policy level guidance to provide direction to managers to oversee the operations of their area. Finance also makes recommendations on financial policies and direction; establishes procedures to ensure consistent and accurate application of policies; oversees the City's investment program, debt program and long-term financial planning; and assistance with special projects.

The City Treasurer is elected by the community at large and reviews monthly investment reports. The Finance Director is responsible for managing the day-to-day investment operations. Surplus funds are invested for maximum safety, liquidity, and yield in compliance with the City's investment policy and the California Government Code.

Budget

Finance is responsible for preparing the annual operating budget, the five-year Capital Improvement Plan, and the five-year financial forecast. The Department is responsible for producing financial analysis for management and the City Council, so decision makers have a full

General Fund

Finance Department

understanding of the financial consequences of decisions. The Department provides support to City departments in the management of the budget by verifying appropriations for contracts and bid documents, processing budget transfers and carryover requests, and assisting with projections.

Accounting

Accurate accounting is essential in providing financial information to management, investors and the public as part of the City's efforts to be transparent. Accounting includes both external and internal customers. The services provided include cash receipting, accounts payable, accounts receivable, capital assets, grant management, general ledger oversight.

Payroll



The City operates on a bi-weekly payroll schedule thus paychecks are issued twenty-six times a calendar year. The Finance Department works closely with the Human Resources Department to ensure accurate processing of internal payroll status change forms for new hires, merit increases, terminations, and reclassifications. Finance processes bi-weekly payrolls and other compensations to City employees and officials and posts payroll transactions to the General Ledger. The staff is responsible for reconciling benefits monthly and pension contributions to the California Public Employees' Retirement System (CalPERS) after each pay cycle.

Purchasing

Purchasing is responsible for maximizing cost effectiveness and controlling purchases, assisting City departments in vendor selection for equipment and service purchases, and ensuring that the City's purchasing policies are followed. Purchasing reviews City contracts to ensure they are in compliance with the terms and conditions in the Request for Proposal (RFP) specifications.

Information Technology

Information Technology (IT) provides software and hardware maintenance for the City's automated systems, supports computer users in all departments, maintains the citywide and local area networks, and assists departments in the selection of software systems. IT also coordinates training of City staff in new computer equipment and software and develops office automation standards.

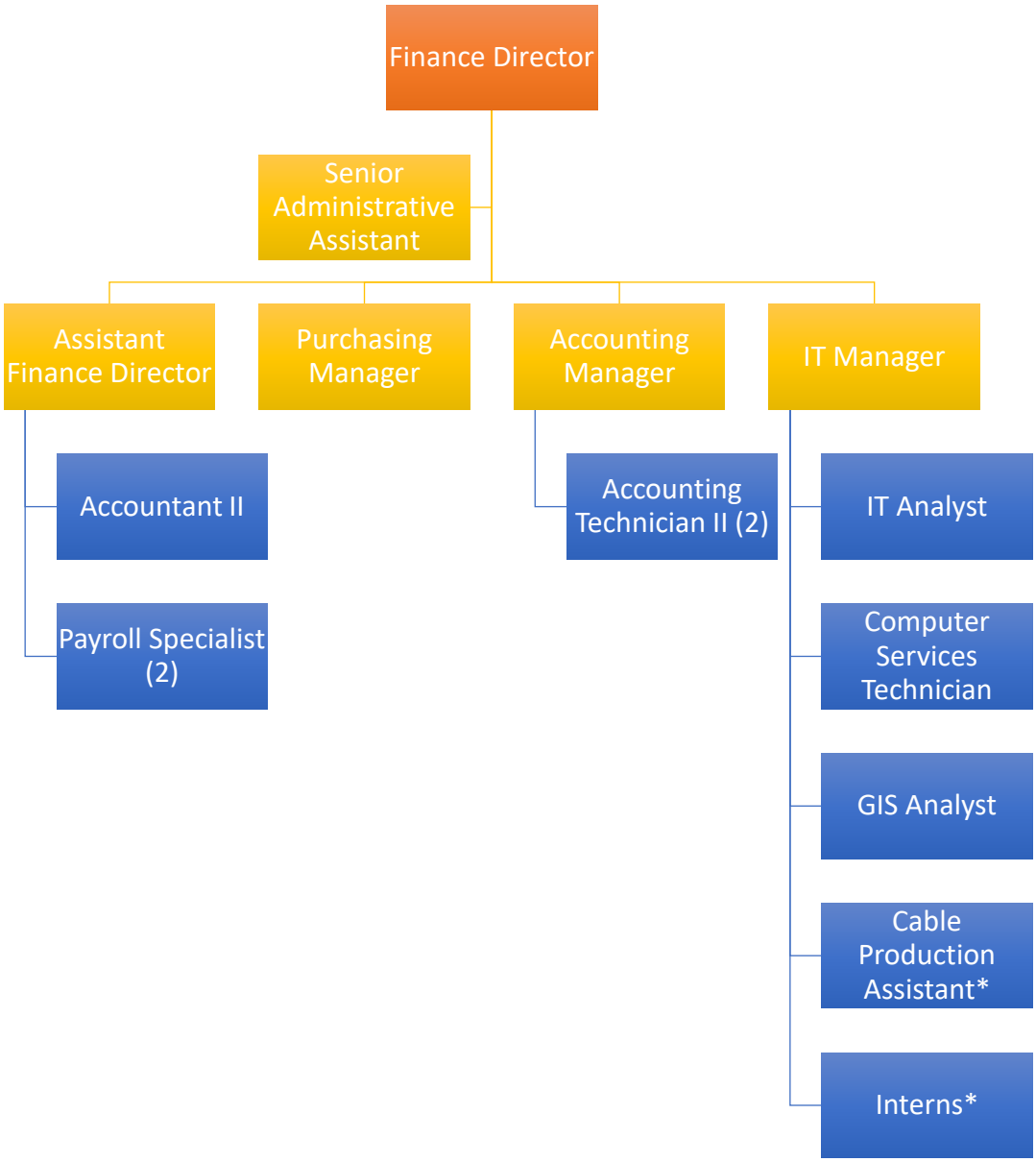


IT is also responsible for the administration of citywide telecommunications including the City's telephone system and City cell phones.

General Fund

Finance Department

Organization Chart



**Part-time*

General Fund

Finance Department

	FY2022-23 Actual	FY2023-24 Actual	Original Budget FY2024-25	Estimated FY2024-25	Proposed FY2025-26	Change
Finance						
Full-time						
ACCOUNTING TECHNICIAN II	0	2	2	2	2	0
ACCOUNTANT II	2	2	2	2	2	0
ACCOUNTING MANAGER	0	0	0	0	1	1
ASSISTANT FINANCE DIRECTOR	1	1	1	1	1	0
COMPUTER SERVICES TECHNICIAN	1	1	1	1	1	0
FINANCE DIRECTOR	1	1	1	1	1	0
GIS ANALYST	0	1	1	1	1	0
INFORMATION TECH ANALYST I	1	1	1	1	1	0
INFORMATION TECHNOLOGY MANAGER	1	1	1	1	1	0
PAYROLL SPECIALIST	2	2	2	2	2	0
PURCHASING MANAGER	1	1	1	1	1	0
SENIOR ACCOUNTANT	1	1	1	1	0	-1
SR ADMINISTRATIVE ASSISTANT	1	1	1	1	1	0
ACCOUNT CLERK	1	0	0	0	0	0
ADMIN ASSISTANT II	1	0	0	0	0	0
SENIOR ACCOUNT CLERK	1	0	0	0	0	0
Full-time Total	**15**	**15**	**15**	**15**	**15**	**0**
Part-time						
CABLE PRODUCTION ASSISTANT	1	1	1	1	1	0
INTERN	1	1	1	1	1	0
USER SUPPORT SPECIALIST	1	1	1	1	1	0
Part-time Total	**3**	**3**	**3**	**3**	**3**	**0**
Finance Total	**18**	**18**	**18**	**18**	**18**	**0**

General Fund

Finance Department

Goals and Objectives

City Council Goal: V. Achieve Fiscal Sustainability & Financial Stability

Council Objectives:

1. Maintain and monitor the City's fiscal health.
    a. Continue to Implement State Auditor's fiscal recovery and fiscal recovery plans.
    b. Assist with review & update contracts for waste hauling, towing and facility use.

Other Objectives related to this goal:

2. Coordinate the exchange of Proposition A funds to generate General Fund revenue.
3. Receive Government Finance Officers Association's Certificate of Achievement for Excellence in Financial Reporting Award Program for the Fiscal Year ended June 30, 2024.
4. Receive Government Finance Officers Association's Distinguished Budget Presentation Awards Program for the Fiscal Year ended June 30, 2025.
5. Complete the Successor Agency reconciliation and secure repayment of all current and past enforceable obligations.
6. Develop a plan to begin addressing the City's Other Post-Employment Benefits (OPEB) Liability.

City Council Goal: VI. A Well-Planned Community

Objectives:

7. Implement upgrade of new permit software by June 30, 2025.

Other Objectives related to this goal:

8. Upgrade City's microwave system to ensure network connectivity between city sites.
9. Launch a transparency website open to public for all invoices, expenses and revenue of the City.

Accomplishments

- Coordinated the exchange of Proposition A funds to generate General Fund revenue.
- Continued to have no reported deficiencies in internal control over financial reporting that were considered a material weakness or significant deficiency for the year ended June 30, 2024.
- Received the Government Finance Officers Association's Certificate of Achievement for Excellence in Financial Reporting Program (COA) for report ending June 30, 2023.
- Assisted in update of Master Fee Schedule.
- Launched the City's new financial system, Tyler Munis ERP system – went live on financials in July 2023 and payroll in January 2024.
- Updated the City's Long-Range Financial Forecast.

General Fund

Finance Department

- Completed grant reporting to ensure compliance with State and Federal requirements, including the Coronavirus Local Fiscal Recovery Fund established under the American Rescue Plan Act.
- Negotiated 3-year successor Memoranda of Understanding (MOU) through June 2027 for the Police Officers' Association with expired contracts.
- Negotiated 4-year successor MOU through June 2028 for the Confidential Employees' Association.
- Implemented a Desktop Replacement Program.
- Developed a new GIS Data Hub website which was made public to all residents.

Performance Measures

Metric	Department Goal or Objective Addressed	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Estimate
Percent of Actual General Fund Revenue within Original Budget	#1	11.76%	2.8%	-1%
Significant Audit Findings	#1	0	0	0

Expenditures

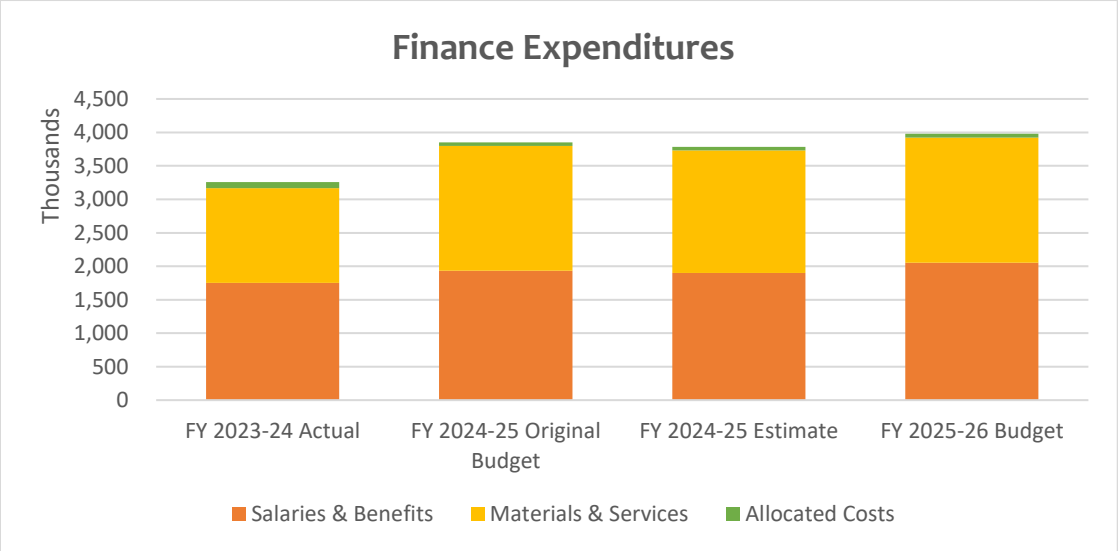
	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Original Budget	FY 2024-25 Estimate	FY 2025-26 Budget	Increase/ (Decrease)
Salaries & Benefits						
Salaries	1,155,052	1,347,489	1,471,519	1,415,752	1,518,591	47,072
Benefits	375,579	401,253	379,622	401,635	388,841	9,219
Overtime	1,944	2,100	1,130	200	854	(276)
PERS UAL Payment	78,287	-	83,225	80,946	143,642	60,417
Salaries & Benefits Total	**1,610,862**	**1,750,841**	**1,935,496**	**1,898,533**	**2,051,928**	**116,432**
Materials & Services						
Fuel	853	1,385	882	882	1,184	302
Materials & Services	1,201,601	1,335,871	1,744,590	1,722,767	1,749,860	5,270
Utilities	69,986	71,898	84,200	89,200	84,200	-
Maintenance & Repairs	11,883	5,958	33,800	17,947	33,800	-
Materials & Services Total	**1,284,323**	**1,415,113**	**1,863,472**	**1,830,796**	**1,869,044**	**5,572**
Allocated Costs						
Allocated Costs	64,512	92,745	53,768	57,160	57,235	3,467
Allocated Costs Total	**64,512**	**92,745**	**53,768**	**57,160**	**57,235**	**3,467**
Grand Total	**2,959,697**	**3,258,698**	**3,852,736**	**3,786,489**	**3,978,207**	**125,471**

Major Changes

- The Human Resources Department was separated from Finance.
- Salary and benefits have increased based on anticipated step increases.
- Funding for a CalPERS Unfunded Accrued Liability (UAL) payment was added.

General Fund

Finance Department



- Workers' Compensation and General Liability charges were increased and redistributed to reflect recent actuarial estimates.

Expenditures by Division

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Original Budget	FY 2024-25 Estimate	FY 2025-26 Budget	Increase/ (Decrease)
Information Technology	**1,113,956**	**1,180,916**	**1,543,666**	**1,458,843**	**1,576,074**	**32,408**
Salaries & Benefits	382,681	499,068	587,686	532,147	615,075	27,389
Materials & Services	731,275	679,883	954,572	921,896	960,144	5,572
Allocated Costs	0	1,965	1,408	4,800	855	(553)
Finance Administration	**2,016,794**	**2,077,783**	**2,309,070**	**2,327,646**	**2,402,133**	**93,063**
Salaries & Benefits	1,136,152	1,251,773	1,347,810	1,366,386	1,436,853	89,043
Materials & Services	816,742	735,230	908,900	908,900	908,900	0
Allocated Costs	63,900	90,780	52,360	52,360	56,380	4,020
Grand Total	**3,130,750**	**3,258,698**	**3,852,736**	**3,786,489**	**3,978,207**	**125,471**

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General Fund

Fire

Mission Statement

To provide the highest level of life and property safety in a caring and cost-effective manner, and to continually strive to provide quality customer service for the community, the organization, and to one another.

About

The Fire Department is comprised of a combination of dedicated career firefighters and civilian staff. The members of the Fire Department take extreme pride in serving the citizens and visitors of West Covina with the utmost respect and compassion. The Fire Department provides all-risk services and response for fire suppression, fire prevention, technical rescue, disaster preparedness, emergency medical and ambulance transport, and public education services for the community. By utilizing resources provided by the city, the Fire Department makes every effort to:

- Respond quickly.
- Treat people with respect and dignity.
- Utilize experience and training to assist in the "most appropriate" manner; and
- Look for additional opportunities to help make the community "safer."

From January 1, 2024, to December 31, 2024, the Fire Department responded to a total of 9,721 reported emergency incidents that originated from 9-1-1 calls. Emergency responses included 7,976 calls for medical assistance, 743 calls for traffic accidents, 206 fires, 266 fire alarms, 260 hazardous conditions, and 270 other type calls, for a total estimated fire loss of $3,500,000.00. The average response time to all incidents was 7 minutes and 38 seconds.

Listed below are the five fire stations which serve the City of West Covina:

- Fire Station No. 121: 819 S. Sunset Avenue
- Fire Station No. 122: 2441 E. Cortez Street
- Fire Station No. 123: 1433 W. Puente Avenue
- Fire Station No. 124: 1815 S. Azusa Avenue
- Fire Station No. 125: 2650 E. Shadow Oak Drive

The Fire Department has five basic functional responsibilities which are described below:

Fire Administration | Fire Prevention | Operations | Community Risk Reduction | Training

General Fund

Fire

Fire Administration

Provides organizational leadership, management, and support for the overall operations and business functions of the Fire Department. Major activities include administration, budget, business services, contracts, community outreach, customer service, data analysis, fees, personnel recruitment, policies and procedures, procurement, programmatic support, records management, reports, special projects, strategic planning, and representing the interests of the Fire Department with internal and external stakeholders.

Fire Prevention Bureau

- The Fire Chief currently serves in a dual role as the Fire Chief and Fire Marshal.
- Tasked with administering the California Fire Code, California Code of Regulations Titles 19 and 24, and nationally recognized standards and practices. These relate to compliance with fire and life safety requirements set by local, state, and federal governments and apply to both new and existing occupancies.
- Inspects buildings and facilities and issues operational permits and construction permits per the California Fire Code.
- Inspects state mandated facilities to ensure compliance with the California Health and Safety Code.
- Ensures the fire, life, and environmental safety of the community by reviewing architectural and fire protection plans for fire safety and related technical issues. Fire Prevention Bureau contracts with two consultants to review building plans to ensure proposed designs meet current fire codes. Applicable costs related to working with the consultants are recovered by fees designed for full cost recovery.
- Coordinates with the City's Building, Planning, and Community and Economic Development divisions to ensure all planned developments comply with the California Fire Code.
- Implementation of new software with First Due Inspection module.

Operations

- Provides professionally trained emergency force for fire, medical, rescue, hazardous materials, and all-hazard response, 24 hours a day, 365 days per year.
- Emergency responses to 9-1-1 calls is provided from five fire stations that are strategically located to ensure timely emergency responses. At each of the five fire stations, the Fire Department has strategically placed either a paramedic assessment engine company or paramedic assessment quint. In addition to these resources, three paramedic rescue ambulances are available at Fire Station No. 121, Fire Station No. 122, and Fire Station No. 124. The on-duty Assistant Fire Chief and the Command Vehicle that oversees and manages the day-to-day operations and resources for all five fire stations is located at Fire Station No. 122. This configuration provides a daily effective response force of 23 sworn personnel and a uniform level of life safety protection for fire and emergency medical calls to meet the rapidly increasing call volumes the City has been experiencing over several years.

General Fund

Fire

- Firefighters utilize aggressive interior-attack firefighting techniques to control fires quickly and increase the life safety of trapped occupants. Using a deployment of firefighting resources, the community experiences a relatively low annual fire loss.
- Approximately 79 percent of the Fire Department's activity is directed towards emergency medical services (EMS). The Fire Department delivers extremely high-level advanced life support medical treatment. EMS quality assurance is ensured through periodic quality control audits. The Fire Department contracts with UCLA for a Nurse Educator to provide continuing education training to all Emergency Medical Technicians and paramedic personnel. City paramedics are trained to the highest standards and are participating in several new cutting-edge life-saving skills that the Los Angeles County EMS Agency has implemented.
- In addition to medical emergencies and fires, the Fire Department responds to additional 9-1-1 calls for service including but not limited to infants locked in vehicles, chemical and product spills, inadvertent fire alarm activations, assistance to the Police Department, animal rescues, good intent calls, and responses to assist in adjacent communities through Automatic and Mutual Aid agreements.
- 9-1-1 calls for the Fire Department are dispatched through Verdugo Fire Communications Center (VFCC), a regional dispatch center that oversees resource deployment.

Community Risk Reduction



- Fiscal challenges have reduced the dedication of resources for emergency planning. This program is now an ancillary function of the Fire Department, worked on an as needed basis or when required.
- All firefighters receive specialized first-responder training for the response to natural disasters and terrorism incidents.
- Ensure City personnel can provide appropriate rescue and relief services following a major disaster such as earthquake, flood, nuclear power accident, hazardous material spill, and wildland fire including the operation of the Emergency Operations Center (EOC) as a cohesive unit if required, in case a large-scale disaster were to affect the City of West Covina and its citizens.

Training

- Recruit Training - Newly hired firefighters attend a training academy to ensure they are trained to the highest level, and that their training and abilities are adequate to be assigned to an engine and/or paramedic company and work seamlessly with the veteran firefighters. After recruits complete their initial training, they are placed on a 1-year probationary period in which they are continually trained and tested to build on their initial training.
- Department Training - Frequent quality training allows the firefighters to remain prepared to respond to various emergencies. Department members receive all

General Fund

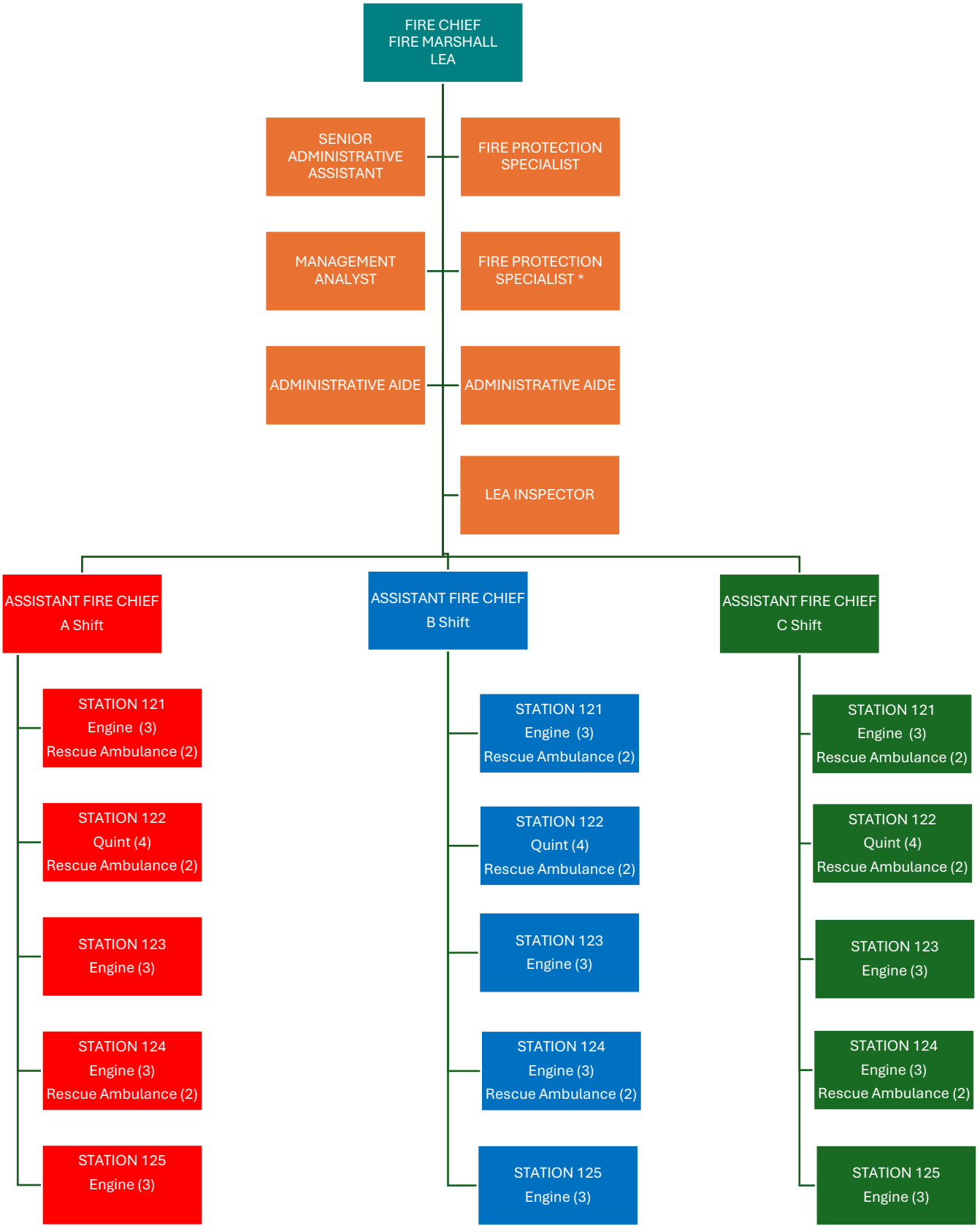
Fire

mandated training through in-house manipulative and classroom drills, formalized workshops and seminars, and train-the-trainer academies. Firefighters pride themselves on building realistic props for training and conducting pre-fire planning on City buildings and target hazards. Annual training covers all aspects of the firefighter's job to ensure each member maintains a constant, high level of readiness to respond to any potential emergency.

General Fund

Fire

Organization Chart



General Fund

Fire

	FY2022-23 Actual	FY2023-24 Actual	Original Budget FY2024-25	Estimated FY2024-25	Proposed FY2025-26	Change
Fire						
Full-time Sworn						
ASSISTANT FIRE CHIEF	3	3	3	3	3	0
FIRE CAPTAIN	15	15	15	15	15	0
FIRE CHIEF	1	1	1	1	1	0
FIRE ENGINEER	15	15	15	15	15	0
FIREFIGHTER	9	9	9	9	9	0
FIREFIGHTER/PARAMEDIC	27	27	27	27	27	0
Full-time Sworn Total	**70**	**70**	**70**	**70**	**70**	**0**
Full-time						
ADMINISTRATIVE AIDE	2	2	2	2	2	0
FIRE PROTECTION SPECIALIST	1	1	1	1	1	0
MANAGEMENT ANALYST I	1	1	1	1	0	-1
SR ADMINISTRATIVE ASSISTANT	1	1	1	1	1	0
DEPUTY FIRE MARSHAL	0	0	0	0	1	1
Full-time Total	**5**	**5**	**5**	**5**	**5**	**0**
Part-time						
FIRE PROTECTION SPECIALIST	1	2	1	2	1	0
Part-time Total	**1**	**2**	**1**	**2**	**1**	**0**
Fire Total	**76**	**77**	**76**	**77**	**76**	**0**

Goals and Objectives

City Council Goal: I. Protect Public Safety

Objectives:

1. Sustain a heightened state of operational preparedness by enhancing training initiatives, ensuring swift and efficient emergency response to all situations.
2. Provide ongoing emergency medical services training to personnel and uphold adequate equipment and supplies to meet service level requirements and comply with mandates from the Los Angeles County Department of Health Services.
3. Exercise diligent oversight over the Fire Department budget, encompassing constant staffing and strike team expenditures. Pursue avenues for cost recovery and reimbursement from federal and state agencies.

General Fund

Fire

4. Train two additional members as Hazard Material specialists and provide specialized Urban Search and Rescue training to meet current standards of the RTF2.

5. Collaborate with the Los Angeles Area Fire Chiefs' Association Regional Training Group (LAAFCA RTG) to facilitate regional training opportunities for Fire Department personnel, supported by all fire departments within Los Angeles County.

City Council Goal: V. A Well-Planned Community

Objectives:

1. Cultivate and nurture both new and existing staff members through comprehensive training and mentoring programs to foster succession planning. Employ proactive approaches in recruitment and promotional testing to maintain optimal staffing levels and minimize recurring personnel expenses.

2. Enhance community risk reduction efforts within the fire prevention bureau.

3. Expand the Fire Investigation unit by providing additional training opportunities for its members.

4. Identify and pursue federal, state, and private grant opportunities for firefighter training and procurement of firefighting equipment, while maintaining meticulous grant records for compliance and audit readiness.

5. Ensure effective fiscal management by developing specifications, overseeing procurement, and managing maintenance and repairs for vehicles, apparatus, facilities, and firefighting equipment.

6. Establish an outreach and marketing initiative targeting residents and businesses to increase enrollment in the City's Ambulance Subscription Program. Develop new program materials, engage in community partnerships, and host promotional events.

City Council Goal: VIII. Enhance City Image and Effectiveness

Objectives:

1. Continuing ongoing improvements to fire stations.

2. Organize the 7th annual Fire Prevention Week poster contest in collaboration with National Fire Protection Week, open to all elementary schools in West Covina. Focus on fire and life safety themes, with community judging during the 7th annual Fire Prevention Week Open House. Recognize winning entries at a City Council meeting and showcase winning posters on fire engines for community display.

3. Conduct annual inspections for fire and life safety compliance at all businesses not previously inspected.

4. Implement pre-fire planning for all identified target hazards, adhering to national standards.

General Fund

Fire

5. Review water company records to ensure compliance with testing and maintenance of their respective hydrants. The fire department will periodically inspect hydrants in high fire hazard areas to confirm they are operational.

Accomplishments

- Maintained a Class 3 Public Protection Classification (PPC) from the Insurance Services Offices (ISO) for fire protection. This rating system, ranging from 1 to 10, assesses fire protection systems across the United States, with less than 1% of the 30,000 fire departments achieving a PPC of 3 or higher.
- Became the first Tactical Emergency Medical Support (TEMS) team certified by LADHS in LA County.
- Deployed 48 resources to 29 different mutual aid wildland responses, deploying Strike Team leaders and engines, single resource qualified personnel, ambulances and Urban Search & Rescue members as part of RTF2. These deployments included both the Palisades and Eaton Fires.
- Completed the first full year with Verdugo Fire Communications Center streamlining emergency response coordination and communication with other local agencies. Verdugo uses a GIS-based response system that uses AVL to send the closest available unit to an emergency, improving response times and resource allocation.
- Integrated PulsePoint and Tablet Command provides critical enhancement to real-time communication, situational awareness, and response coordination. These two enhancements were included by the migration to Verdugo Dispatch.
- Carried out annual apparatus testing to meet industry standards and utilized enhanced data collection methodologies for emergency service improvement.
- First Due Asset Module - Successfully transitioned to the asset management system, improving equipment tracking, maintenance, and management for all fire department assets.
- First Due Medication Module - Deployed a comprehensive medication tracking system, ensuring better accountability and management of medical supplies used during emergency responses.
- First Due Pre-Plan and Inspection Module - Launched pre-plan and inspection modules, enabling more efficient building assessments and inspections, enhancing overall preparedness for emergency calls.
- Completed the renovation of Fire Station 122 by replacing the front office cabinets and converting the old station library to a gender-neutral bedroom.
- Achieved full staffing in all ranks of Fire Suppressions operations by hiring and promoting qualified personnel, including Lateral Firefighter Paramedics, Firefighter Paramedics, Captains, and Engineers.
- Organized the 6th annual Fire Prevention Week poster contest, engaging elementary schools in West Covina to create artwork focused on fire and life safety themes. Winning entries were showcased at a City Council meeting and displayed on fire engines for community awareness.
- Updated the department-wide fee schedule to streamline financial processes.

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Fire

- Upgraded the incident report records management system and applied for grants to procure EMS and Urban Search and Rescue equipment.
- Continued the Emergency Incident Billing Program to recover costs associated with emergency responses, ensuring financial sustainability without direct charges to individuals.
- Received generous donations from Home Depot, including power tools and hand tools, which have been vital in maintaining the department's readiness and capabilities for both emergency and routine operations.
- Secured a donation from the BKK Group valued at $25,000 for confined space equipment, bolstering the department's technical rescue capabilities and ensuring personnel are equipped to handle more complex rescue situations.

Performance Measures

Metric	Department Goal or Objective Addressed	FY 2023-2024 Actual	FY2024-2025 Estimate	FY 2025-26 Estimate
Total number of emergency responses that originated from 9-1-1 calls	#2	9,943	9,721	9,900
Average response time to incidents	#2	8 minutes and 15 seconds	7 minutes and 38 seconds	8 minutes

Expenditures

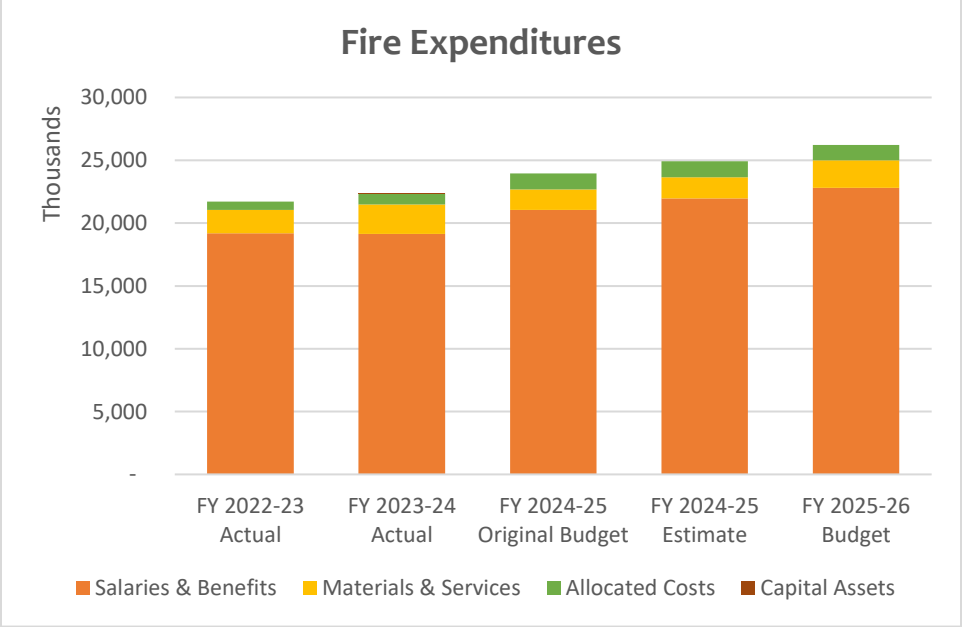
	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Original	FY 2024-25 Estimate	FY 2025-26 Budget	Increase/ (Decrease)
Salaries & Benefits	**19,181,347**	**19,128,097**	**21,043,412**	**21,978,164**	**22,801,436**	**1,758,024**
Salaries	8,031,590	8,832,208	9,270,302	9,282,494	9,405,786	135,484
Benefits	6,080,565	6,696,659	7,617,911	7,504,810	8,665,818	1,047,907
Overtime	4,328,840	3,212,660	3,274,435	3,083,721	3,390,463	116,028
Mutual Aid Overtime	192,002	386,569	288,900	1,534,249	288,900	-
PERS UAL Payment	548,350	-	591,864	572,890	1,050,469	458,605
Materials & Services	**1,859,199**	**2,343,171**	**1,640,382**	**1,662,370**	**2,183,660**	**543,278**
Materials & Services	1,540,935	2,040,392	1,332,440	1,354,356	1,853,890	521,450
Fuel	189,710	174,285	188,142	188,142	188,570	428
Utilities	90,301	92,504	92,700	92,772	104,700	12,000
Maintenance & Repairs	38,253	35,990	27,100	27,100	36,500	9,400
Capital Assets	**-**	**4,281**	**-**	**-**	**-**	**-**
Capital Assets	-	4,281	-	-	-	-
Allocated Costs	**671,260**	**886,022**	**1,269,428**	**1,269,428**	**1,225,386**	**(44,042)**
Allocated Costs	671,260	886,022	1,269,428	1,269,428	1,225,386	(44,042)
Grand Total	**21,711,806**	**22,361,570**	**23,953,222**	**24,909,962**	**26,210,482**	**2,257,260**

General Fund

Fire

Major Changes

- Salary and benefits have been increased based on anticipated step increases. Salary and benefits have been increased based on anticipated step and contract increases.
- Workers Compensation and General Liability charges were increased and redistributed to reflect recent actuarial estimates.
- Funding for a CalPERS Unfunded Accrued Liability (UAL) payment was added.
- Utilities have been increased based on recent actuals.



General Fund

Fire

Expenditures by Division

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Original	FY 2024-25 Estimate	FY 2025-26 Budget	Increase/ (Decrease)
3210-Fire Administration						
Salaries & Benefits	19,085,764	19,020,277	20,883,056	21,840,087	22,641,390	1,758,334
Materials & Services	1,715,755	1,463,416	1,012,482	1,045,470	1,544,360	531,878
Capital Assets	0	4,281	0	0	0	0
Allocated Costs	671,260	886,022	1,269,428	1,269,428	1,225,386	(44,042)
3210-Fire Administration Total	**21,472,779**	**21,373,996**	**23,164,966**	**24,154,985**	**25,411,136**	**2,246,170**
3230-Fire Prevention						
Salaries & Benefits	95,583	107,819	160,356	138,078	160,046	(310)
Materials & Services	127,502	54,119	71,100	60,100	82,300	11,200
3230-Fire Prevention Total	**223,085**	**161,938**	**231,456**	**198,178**	**242,346**	**10,890**
3240-Emergency Services						
Materials & Services	15,942	16,834	16,800	16,800	17,000	200
3240-Emergency Services Total	**15,942**	**16,834**	**16,800**	**16,800**	**17,000**	**200**
3210-Ambulance Services						
Materials & Services	0	808,802	540,000	540,000	540,000	0
3210-Ambulance Services Total	**0**	**808,802**	**540,000**	**540,000**	**540,000**	**0**
Grand Total	**21,711,806**	**22,361,570**	**23,953,222**	**24,909,962**	**26,210,482**	**2,257,260**

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General Fund

Human Resources Department

Mission Statement

To provide the City of West Covina with the highest standard of service through the recruitment, selection, development, and retention of an outstanding workforce that is committed to providing excellent public service.

About

The Human Resources Department serves approximately 313 full-time personnel and 99 part-time and limited-service staff. The department is responsible for the administration of all personnel and risk management functions of the City. The main objectives of the Human Resources Department are as follows: carry out the directives of the City Council and City Manager in the most cost effective and efficient manner possible; provide timely and reliable information and recommendations to the City's decision makers when called upon; provide an equitable and healthy work environment for all employees; mitigate all unnecessary risk, loss, and liability for the City and its surrounding community; and provide valuable and responsive support services to all other City departments to enable them to complete their respective missions.

The Department is comprised of three functional areas:



Human Resources

The functional area of Human Resources provides a comprehensive array of support, consultation, and personnel management services for the entire organization. This is accomplished through the following:

- Employee Recruitment, Selection, Training, and Development;
- Employee Education and Assistance Programs;
- Employee Benefits Administration;
- Employee Grievance and Discipline Administration;
- Personnel Policy Development and Administration;
- Job Classification and Compensation Administration;
- Employee-Management Relations and Collective Bargaining; and
- Organizational Development.

Risk Management

The functional area of Risk Management is responsible for ensuring a safe and healthful environment for the City's employees and citizens. This is accomplished through the following:

- Workers' Compensation Program Administration:
  - Case Management;
  - Claims Administration;
  - Litigation and Legal Defense Management;

General Fund

Human Resources Department

  - Employee Injury Prevention and Rehabilitation Programs;
  - Workplace Safety Programs; and
  - Employee Outreach and Training Programs.
- General Liability Insurance Program Administration:
  - Case Management;
  - Claims Administration;
  - Litigation Defense and Tort Claims Management; and
  - Loss Control and Prevention Programs.

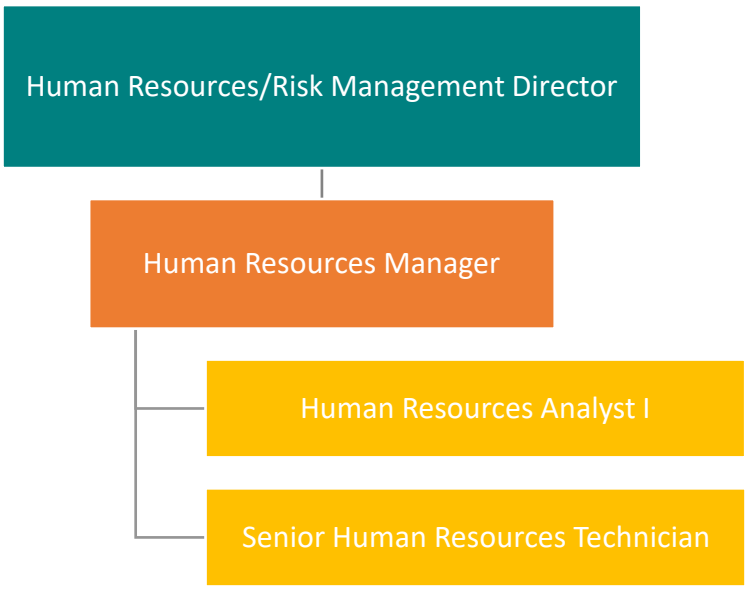
Human Resources Commission

The Human Resources Commission was created and authorized by the City Council to act in an advisory and judiciary capacity for the City Council and Human Resources Officer regarding personnel management and employee relations. The Commission performs the following duties:

- Advises the City Council and the Human Resources Director on personnel matters not specifically delegated by law to other parties within the City organization;
- Reviews the City's Position Classification System and makes comments and recommendations regarding position classifications to the Human Resources Director and/or City Council;
- Holds hearings, makes recommendations, and adjudicates matters concerning personnel administration and employee relations at the request of the City Council, City Manager, or Human Resources Officer; and,

Receives, hears, and certifies its findings and recommendations of appeals submitted by any person in the city service relative to any dismissal, demotion, reduction in pay, or alleged violation of the classification and salary resolution or the personnel rules.

Organization Chart



General Fund

Human Resources Department

	FY 2022-23 Actual	FY 2023-24 Actual	Original Budget FY 2024-25	FY 2024-25 Estimate	FY 2025-26 Proposed	Change
Full-Time						
HUMAN RESOURCES DIRECTOR	1	0	0	1	1	1
HUMAN RESOURCES MANAGER	1	1	1	1	1	0
HUMAN RESOURCES ANALYST I	1	1	1	1	1	0
SR HUMAN RESOURCES TECHNICIAN	0	1	1	1	1	0
HUMAN RESOURCES TECHNICIAN	1	0	1	0	0	-1
Full-time Total	**4**	**3**	**4**	**4**	**4**	**0**
Part-Time						
Office Aide III	1	1	1	1	0	-1
Part-Time Total	**1**	**1**	**1**	**1**	**0**	**-1**
Grand Total	**5**	**4**	**5**	**5**	**4**	**1**

Goals and Objectives

1. Improve the City's risk transfer to the CJPIA by developing more effective processes for assessing and mitigating risks, establishing insurance requirements, and maintaining compliance with all insurance requirements and recommendations in conjunction with CJPIA.
2. Negotiate successor Memoranda of Understanding (MOU's) for all bargaining groups in the City.
3. Continue to update and revise the City's Personnel Rules to incorporate MOU changes as well as changes in law, policy, and best practices.
4. Reduce workers' compensation claims and expenditures through better practices and procedures, in conjunction with CJPIA.
5. Reduce general liability claims and expenditures through better practices and procedures, in conjunction with CJPIA.
6. Ensure employees are receiving mandated trainings, such as SB 1343 and AB 1825, to stay compliant with laws.
7. Conduct an employee Wellness and Benefits fair to coincide with open enrollment to allow vendors to provide updates and important communications regarding health plans and other employee benefits.
8. File Retention / Destruction Project

Accomplishments

- Reviewed more than 3,000 applications for 50+ recruitments.

General Fund

Human Resources Department

- Continued internship program, giving students the opportunity to gain valuable applied experience and make connections in professional fields they are considering for career paths by placing 14 interns in various departments.
- Completed Benefits Open Enrollment for Plan Year 2025 for all Full-Time employees in Fall of 2024.
- Minimum wage increases per SB 3 (Leno Chapter 4), $16.50 per hour effective January 1, 2025.

Performance Measures

Metric	Department Goal or Objective Addressed	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Estimate
Workers Comp. Loss Rate per $100 of Payroll	#5	$3.41	$4.37	$4.46
Open Liability Claims	#32	16	48	32

Expenditures

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Original Budget	FY 2024-25 Estimate	FY 2025-26 Budget	Increase/ (Decrease)
Human Resources	**721,082**	**884,308**	**710,177**	**821,379**	**866,925**	**156,748**
Salaries & Benefits	322,459	507,131	447,777	444,528	601,105	153,328
Materials & Services	364,243	352,977	217,700	332,151	217,700	0
Allocated Costs	34,380	24,200	44,700	44,700	48,120	3,420
HR Commission	**1,075**	**309**	**3,430**	**2,253**	**4,175**	**745**
Salaries & Benefits	1,075	309	3,430	2,253	4,175	745
Grand Total	**722,156**	**884,617**	**713,607**	**823,632**	**871,100**	**157,493**

Major Change

- A Human Resources/Risk Management Director position is added in FY2025-26 Budget; the Human Resources/Risk Management department has separated from the Finance Department.

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General Fund

Police Department

Mission Statement

To provide the highest level of service and protection to the community and to cooperatively enhance public safety as the department progresses into the future.

About

The Police Department has a proud history of integrity and service. The Police Department has an authorized full-time workforce of 102 sworn officers and 48 civilians (including 17 Dispatchers). There are also numerous part-time positions including reserve officers and other support staff. The department also utilizes volunteer programs, which are a very important part of the overall public safety effort.

Although focused on front-line law enforcement, the department is also engaged in important community partnerships with schools, businesses, and citizen organizations. The department has garnered outside awards honoring many sworn officers, our West Covina Police Volunteers program, domestic violence victim advocate, and K9 Officers.

The staff of the West Covina Police Department strive to provide the highest level of service, focusing on four core values: Community responsiveness; integrity; teamwork; and effort. To that end, the department is divided into the following divisions: Patrol, Administrative & Investigative, and Administration.

Patrol Division

Two-thirds of all sworn officers' work in the Patrol division, which focuses on patrolling city streets, responding to calls for service, and identifying potential crime problems. In addition to patrol officers, this division includes reserve officers and the West Covina Police Volunteers who perform non-hazardous duties. Under the Community Service Area Policing program, four dedicated lieutenants and their crews are assigned a specific quadrant of the city and tasked with resolving public safety concerns for residents, neighborhoods, and businesses. Collateral duties for sworn personnel in the Patrol Division include jail management, arrest and control, force options, special problems detail, peer support, SWAT, Reserve Program oversight, public information officer duties, field training officer program, and hostage negotiations. This division also incorporates two subdivisions:



Traffic Unit

This unit provides enforcement of traffic laws, targeted enforcement at schools and other sites, traffic investigations, parking enforcement, oversight of the crossing guard services contract, and fleet services.

Jail Operations

This unit processes all arrests, oversees all prisoners, coordinates all jail operations, and maintains compliance with State mandates specific to jail operations.



General Fund

Police Department

Administrative & Investigative Division

This division is responsible for providing investigation and follow-up services associated with major crimes, answering calls from the public, and overseeing the centralized administrative functions of the Police Department. Collateral duties for sworn personnel in the Administrative & Investigative Division include property room and evidence, manual update committee, honor guard, Explorer program, terrorism liaison office, and the firing range.

Investigations and Support Services

For almost any crime victim to obtain justice in our courts (i.e., for a suspect to be convicted), detectives conduct intensive follow-up and prepare cases for the district attorney. Investigative assignments include homicide, robbery, sex crimes, assault and battery, weapons violations, missing persons, fraud and identity theft, automobile theft, burglary, and court liaison, and a new Internet Crimes Against Children (ICAC) assignment. Certain officers are involved in specialized interagency task forces, and the department's domestic violence victim advocate (partially funded from CDBG grant funds) and a law enforcement-specific Code Enforcement position are assigned here. Investigations incorporates one subdivision:

Special Enforcement Team (SET)

This team works irregular schedules dictated by the demands of their specialized investigations, which include narcotics, surveillance, interagency intelligence, and other targeted enforcement.

Administration



Focusing on the centralized administrative division functions of the Police Department, Administration includes the Records Division, Dispatch Operations, Personnel & Training, and the Property & Evidence unit. Administration incorporates two subdivisions:

Communications

This division handles emergency Police dispatch operations. The Verdugo Fire Communications Center is temporarily contracted to handle Fire dispatch operations.

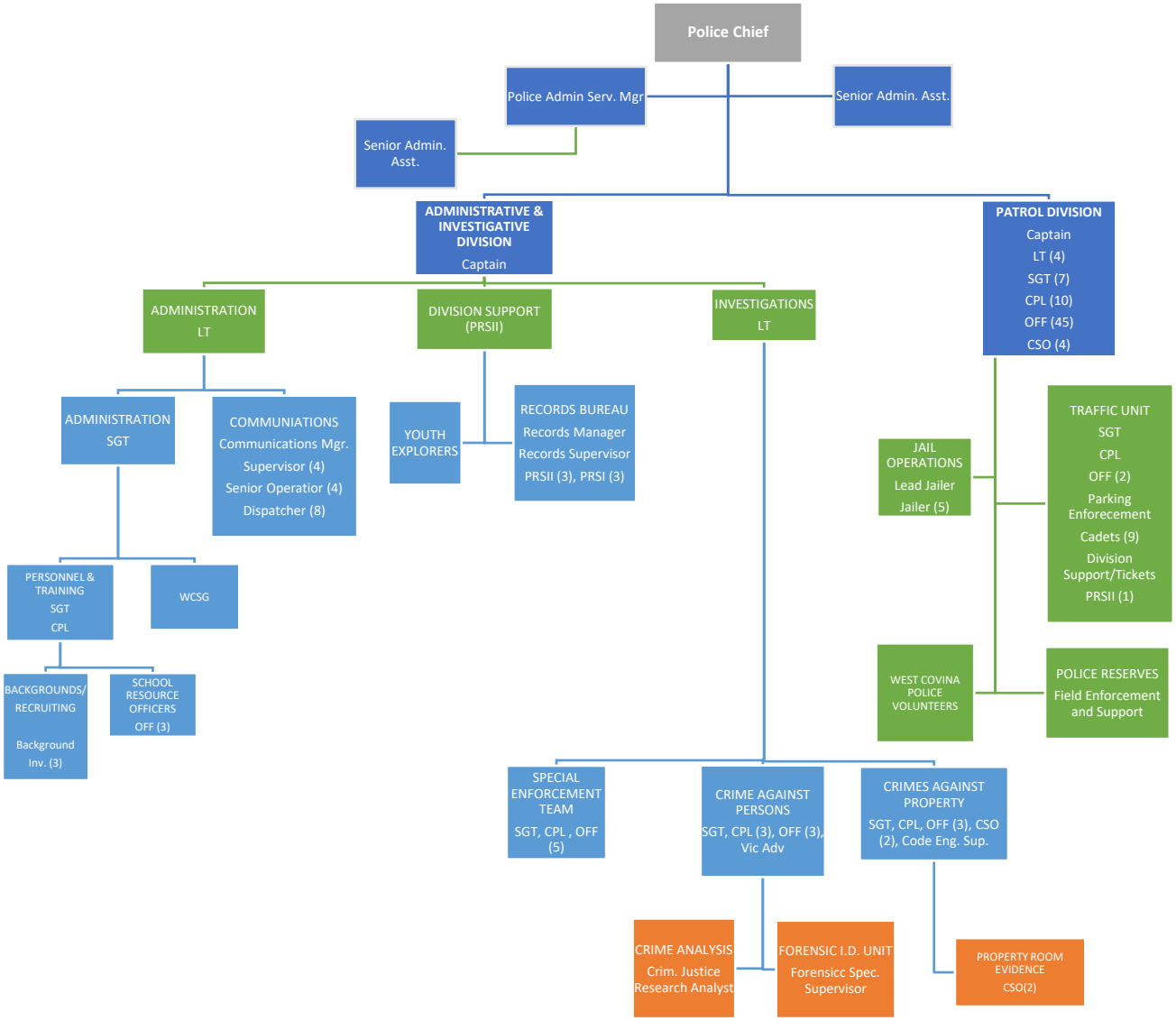
West Covina Service Group (WCSG)

This division focuses on Computer Aided Dispatch and Records Management System (CAD/RMS) services, in partnership with a CAD/RMS Company.

General Fund

Police Department

Organization Chart



**Schedule above includes part-time employees and positions funded from other special revenue funds*

General Fund

Police Department

	FY2022-23 Actual	FY2023-24 Actual	Original Budget FY2024-25	Estimated FY2024-25	Proposed FY2025-26	Change
Police						
Full-time Sworn						
POLICE CAPTAIN	2	2	2	2	2	0
POLICE CHIEF	1	1	1	1	1	0
POLICE CORPORAL	17	17	17	17	17	0
POLICE LIEUTENANT	6	6	6	6	6	0
POLICE OFFICER	58	58	58	58	63	5
POLICE OFFICER RECRUIT	5	5	5	5	10	5
POLICE SERGEANT	13	13	13	13	13	0
Full-time Sworn Total	**102**	**102**	**102**	**102**	**112**	**10**
Full-time						
CODE ENFORCEMENT SUPERVISOR	1	1	1	1	1	0
COMMUNICATIONS MANAGER	1	1	1	1	1	0
COMMUNICATIONS SUPERVISOR	4	4	4	4	4	0
COMMUNITY SERVICES OFFICER	8	8	8	8	8	0
CRIMINAL JUSTICE RES ANALYST I	1	1	1	1	1	0
FORENSIC SPECIALIST SUPERVISOR	1	1	1	1	1	0
JAILER	6	6	6	6	6	0
LEAD JAILER	1	1	1	1	1	0
POLICE ADMIN SVCS MANAGER	1	1	1	1	1	0
POLICE RECORDS MANAGER	1	1	1	1	1	0
POLICE RECORDS SPECIALIST I	5	5	5	5	5	0
POLICE RECORDS SPECIALIST II	2	2	2	2	2	0
POLICE RECORDS SUPERVISOR	1	1	1	1	1	0
PUBLIC SAFETY DISPATCHER	8	8	8	8	8	0
SR ADMINISTRATIVE ASSISTANT	2	2	2	2	2	0
SR COMMUNICATIONS OPERATOR	4	4	4	4	4	0
USER SUPPORT SPECIALIST	1	0	0	0	0	0
VICTIM ADVOCATE	1	1	1	1	1	0
Full-time Total	**49**	**48**	**48**	**48**	**48**	**0**

General Fund

Police Department

	FY2022-23 Actual	FY2023-24 Actual	Original Budget FY2024-25	Estimated FY2024-25	Proposed FY2025-26	Change
Part-time						
ADMINISTRATIVE AIDE	3	0	0	0	0	0
OFFICE AIDE III	2	2	2	1	2	0
PD RESERVE COMMANDER	1	1	1	1	1	0
PD RESERVE OFFICER - LEVEL 1	1	1	1	1	1	0
PD RESERVE OFFICER - LEVEL 2	0	1	1	1	1	0
PD RESERVE OFFICER - LEVEL 3	0	1	1	1	1	0
PD RESERVE SERGEANT - LEVEL 1	1	1	1	1	1	0
POLICE BACKGROUND INVESTIGATOR	0	3	3	3	3	0
POLICE CADET	7	9	9	9	9	0
PD RESERVE LIEUTENANT - LEVEL 1	1	0	0	0	0	0
SR COMMUNICATIONS OFFICER	1	0	0	0	0	0
Part-time Total	**17**	**19**	**19**	**18**	**19**	**0**
Police Total	**168**	**169**	**169**	**168**	**179**	**10**

- For 2025-2026, additional sworn and civilian staffing is needed, if funding allows.

Goals and Objectives

City Council Goal: I. Protect Public Safety

The department's operational goals and the specific objectives are all geared toward the City Council's goal of protect public safety.

1. Continue to focus on the core mission of providing front-line law enforcement services to the community.
   a) Work to provide quality safety services and traffic enforcement within the limits of available resources with the goal of reducing crime.
   b) Work closely with regional and federal partners to actively monitor repeat violent offenders, target auto thefts, and reduce narcotics sales and distribution in the San Gabriel Valley.
   c) Explore opportunities to expand and improve volunteer, intern and Reserve programs, to meet department needs and enhance cost effective employment experiences.
   d) Rapidly respond to mental health cases and homelessness, by continuing two dedicated "HOPE" Officer positions.

General Fund

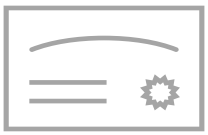
Police Department

2. Demonstrate ongoing commitment to transparency (including technology improvements) and Officer wellness, to enhance department operations.
   a) Implement new body-worn camera system.
   b) Continually update the public using the Department website and social media sites.
   c) Work to advance Officer Wellness, using funding including a one-time Officer Wellness and Mental Health grant from the State, and explore options for a wellness center.

3. Maintain current standards of training excellence.
   a) Prioritize training needs through the chain of command, determining what is mandatory, vital, and cost-effective.
   b) Pursue available training reimbursements.
   c) Complete an updated training plan for WCPD personnel.

Accomplishments

- West Covina police officers work extraordinarily efficiently and effectively. They handle about 200 incidents per day. The department continued its focus on front-line law enforcement and crime prevention activities to improve public safety. A sergeant was reassigned to lead the Traffic Unit and focus on traffic safety.



- The Department demonstrated its ongoing commitment to transparency and community engagement. The Department published an Annual Review report with detailed information on many WCPD functions, services, and accomplishments. WCPD's social media pages kept residents informed about events, crime information, and police operations.
- The Department continued recruitment and hiring efforts. In the past year, the department conducted 13 recruitments and filled 19 positions.
- Two dedicated HOPE (Homeless Outreach & Park Enforcement) Officers focused on safety at City parks and addressing homeless issues. Working in cooperation with regional homeless services providers, WCPD's HOPE Officers made 1,663 individual contacts, cleared/removed 187 encampment sites, and successfully connected 123 individuals with homeless related services. Additionally, HOPE Officers issued 35 citations and made 133 arrests for crimes committed.
- The Department continued its excellent record of obtaining grants and using special funds to improve public safety and police operations. Items funded last year included vehicles and vehicle mounted equipment, mobile data computers, bicycles, wellness software, traffic enforcement overtime, police supplies, and more.

General Fund

Police Department

Performance Measures

Metric	Department Goal or Objective Addressed	2023 Actual	2024 Actual	FY 2025-26 Estimate
Dispatched calls for service	#1	65,391	68,480	68,500
Officer-initiated contacts	#1	15,791	16,796	16,500
Felony arrest	#1	858	752	800
Misdemeanor arrest	#1	868	1,020	1,000
Traffic citations	#1	4,400	4,500	4,500
Contacts by HOPE Officers	#1	1,732	1,663	1,700
Homeless encampments cleared	#1	176	187	170
Public information updates published on Dept. social media	#2	250	250	250
Training reimbursement revenue received	#3	$56,305	$60,690	$55,000

Expenditures

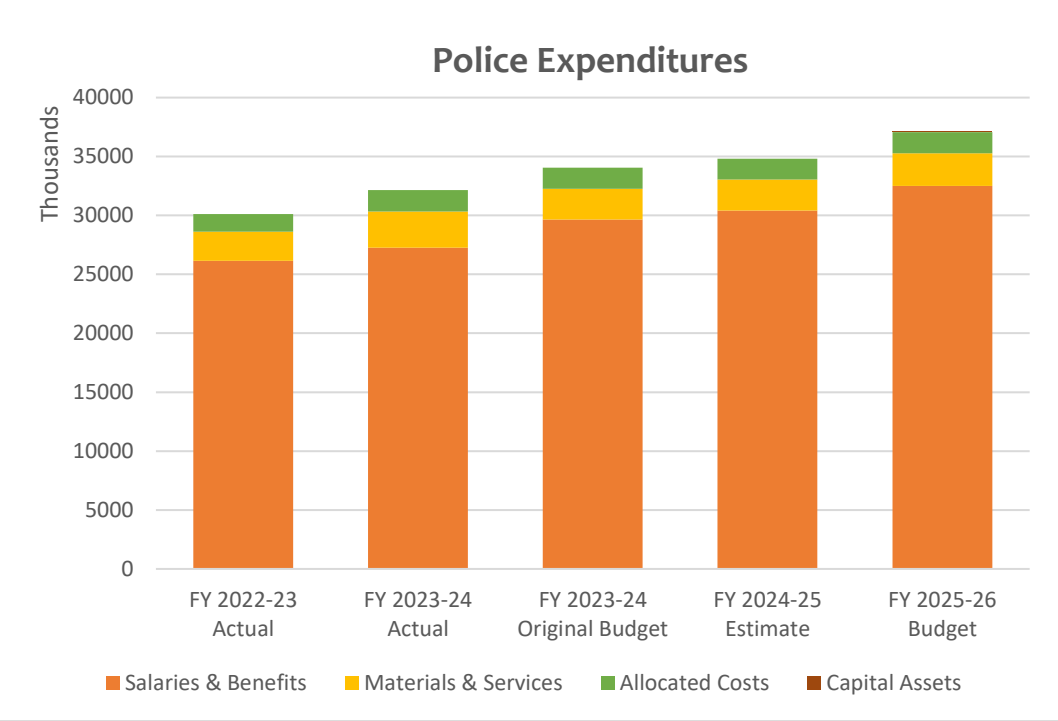
	FY2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Original Budget	FY 2024-25 Estimate	FY 2025-26 Budget	Increase/ (Decrease)
Salaries & Benefits	**26,136,014**	**27,252,035**	**29,644,824**	**30,425,919**	**33,702,507**	**4,057,683**
Salaries	13,178,565	14,019,160	15,111,581	15,566,654	17,018,751	1,907,170
Benefits	8,670,735	9,734,404	10,136,282	10,437,510	11,219,903	1,083,621
Overtime	3,345,984	3,498,472	3,507,150	3,559,700	3,597,452	90,302
PERS UAL Payment	940,730	0	889,811	862,056	1,866,401	976,590
Materials & Services	**2,496,733**	**3,090,332**	**2,626,107**	**2,621,964**	**2,768,336**	**142,229**
Fuel	486,183	483,705	487,207	487,207	505,116	17,909
Materials & Services	1,962,008	2,541,700	2,063,100	2,078,457	2,187,420	124,320
Utilities	38,534	53,110	61,700	42,200	61,700	0
Maintenance & Repairs	10,008	11,817	14,100	14,100	14,100	0
Capital Assets	**0**	**0**	**0**	**0**	**74,000**	**74,000**
Capital Assets	0	0	0	0	74,000	74,000
Allocated Costs	**1,493,155**	**1,803,136**	**1,777,517**	**1,753,936**	**1,793,192**	**15,675**
Allocated Costs	1,493,155	1,803,136	1,777,517	1,753,936	1,793,192	15,675
Grand Total	**30,125,902**	**32,145,503**	**34,048,448**	**34,801,819**	**38,338,035**	**4,289,587**

General Fund

Police Department

Major Changes

- Salaries and benefits have increased based on anticipated step increases and addition of five recruits and five Police Officers.
- Funding for a CalPERS Unfunded Accrued Liability (UAL) payment was added.
- Allocated costs have increased to proportionally fund the escalating cost of vehicle maintenance charges, general liability insurance and claims.
- Salaries and benefits for one position were moved into the general fund due to concluding grants and limitations in special revenue capacity.
- Utilities have been increased based on recent actuals.



General Fund

Police Department

Expenditures by Division

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Original Budget	FY 2024-25 Estimate	FY 2025-26 Budget	Increase/ (Decrease)
Animal Control						
Materials & Services	719,932	965,606	852,000	852,000	852,000	0
Animal Control Total	**719,932**	**965,606**	**852,000**	**852,000**	**852,000**	**0**
Dispatch						
Salaries & Benefits	1,939,650	1,870,457	2,201,924	2,160,706	2,615,924	414,000
Materials & Services	0	310,594	0	0	0	0
Dispatch Total	**1,939,650**	**2,181,051**	**2,201,924**	**2,160,706**	**2,615,924**	**414,000**
Investigations						
Salaries & Benefits	4,191,279	3,760,646	4,084,461	4,171,424	3,939,965	(144,496)
Materials & Services	115,329	121,598	118,038	118,038	124,579	6,541
Allocated Costs	68,495	45,855	92,810	32,600	60,979	(31,831)
Investigations Total	**4,375,103**	**3,928,099**	**4,295,309**	**4,322,062**	**4,125,523**	**(169,786)**
Jail						
Salaries & Benefits	555,751	539,309	605,170	575,679	525,125	(80,045)
Materials & Services	0	168	0	0	0	0
Jail Total	**555,751**	**539,477**	**605,170**	**575,679**	**525,125**	**(80,045)**
Patrol						
Salaries & Benefits	12,220,690	13,422,453	14,190,374	14,684,682	16,313,682	2,123,308
Materials & Services	315,254	301,687	306,473	306,473	316,271	9,798
Allocated Costs	1,327,894	1,662,205	1,651,805	1,651,805	1,692,310	40,505
Patrol Total	**13,863,838**	**15,386,345**	**16,148,652**	**16,642,960**	**18,322,263**	**2,173,611**
Police Administration						
Salaries & Benefits	4,730,385	5,232,305	6,091,462	6,153,653	7,547,067	1,455,605
Materials & Services	1,341,260	1,389,079	1,345,892	1,341,749	1,472,740	126,848
Capital Assets	0	0	0	0	74,000	74,000
Allocated Costs	95,689	91,778	32,671	69,300	39,188	6,517
Police Administration Total	**6,167,334**	**6,713,162**	**7,470,025**	**7,564,702**	**9,132,995**	**1,662,970**
Public Safety						
Salaries & Benefits	61,855	70,348	63,621	70,931	69,881	6,260
Public Safety Total	**61,855**	**70,348**	**63,621**	**70,931**	**69,881**	**6,260**
Special Enforcement Team						
Salaries & Benefits	1,471,219	1,216,971	1,307,923	1,322,441	1,550,982	243,059
Special Enforcement Team Total	**1,471,219**	**1,216,971**	**1,307,923**	**1,322,441**	**1,550,982**	**243,059**
Traffic						
Salaries & Benefits	965,185	1,139,547	1,099,889	1,286,403	1,139,881	39,992
Materials & Services	4,958	1,600	3,704	3,704	2,746	(958)
Allocated Costs	1,077	3,298	231	231	715	484
Traffic Total	**971,220**	**1,144,444**	**1,103,824**	**1,290,338**	**1,143,342**	**39,518**
Grand Total	**30,125,902**	**32,145,503**	**34,048,448**	**34,801,819**	**38,338,035**	**4,289,587**

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General Fund

Public Safety Department

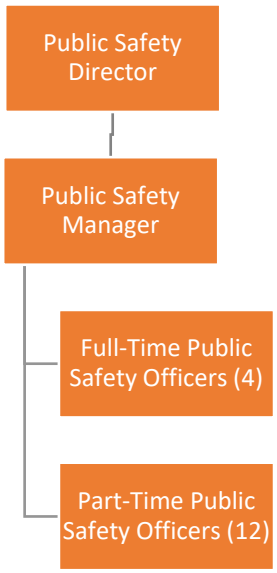
Mission Statement

To improve the community by educating residents and business owners on the importance of good property maintenance. This will ensure that the neighborhoods and businesses within the City of West Covina are following the established property maintenance standards, which are designed to enhance property values, protect the appearance, integrity, and character of the community, and secure the public's health, safety, and welfare.

About

The Public Safety Department enforces the City's Building Codes and Municipal Codes. The City's Public Safety Department aims to promote and maintain a quality living environment for community members and visitors. Compliance with city codes helps maintain healthy neighborhoods and improves the quality of life in our city. Public Safety encourages property maintenance, promoting a quality aesthetic appearance throughout the city. Enforcing the City's Codes includes conducting field inspections, documenting and abating problems, and responding to citizens' complaints.

Organization Chart



General Fund

Public Safety Department

	FY2022-23 Actual	FY2023-24 Actual	FY2024-25 Original Budget	FY2024-25 Estimate	FY2025-26 Proposed	Change
Code Enforcement						
Full-Time						
Code Enforcement Director	0	1	1	1	1	0
Code Enforcement Manager	1	0	0	1	1	1
Code Enforcement Officer	1	1	1	0	0	-1
Code Enforcement Supervisor	4	4	4	4	4	0
Full-Time Total	**6**	**6**	**6**	**6**	**6**	**0**
Part-Time						
Code Enforcement Officer	6	6	7	7	12	5
Part-Time Total	**6**	**6**	**7**	**7**	**12**	**5**
Grand Total	**12**	**12**	**13**	**13**	**18**	**5**

Goals and Objectives

City Council Goal: VIII. Enhance City Image & Effectiveness

Objectives:

1. Continue the systematic inspection of all city properties to ensure compliance with health and safety codes and property maintenance standards.
2. Balance the enforcement of municipal codes with encouraging economic development opportunities.
3. Staff prioritizes finding solutions with property owners in resolving citations/violations.
4. Encourage and assist in revitalizing and improving blighted commercial/industrial properties and improving the City's housing stock.

Accomplishments

- Staff was increased to include a Director, Manager, four full-time, and 12 part-time public safety officers.
- Public Safety resolved over 4000 property maintenance violations, including over 500 for trash and debris, 200 inoperative vehicles, and 150 violations for construction without a permit.
- Enhanced functions and improved technology of our public safety case management software.
- Implemented a proactive systematic survey throughout the city to identify and remove abandoned vehicles from city streets, including the abatement of over 400 cars from public roads.

General Fund

Public Safety Department

- Enhanced our parking enforcement program and utilized public safety officers for the issuance of over 8000 parking citations.
- More than 75% of all Public Safety cases were initiated by staff rather than simply reacting to complaints. Proactive enforcement resolves issues before they affect entire neighborhoods.
- Using part-time officers, the city could provide Public Safety services seven days a week.

Performance Measures

Measure	Department Goal or Objective Addressed	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Estimate
Number of Cases	#1	2996	2700	2800
Code Violations Identified	#1	7,442	4000	5000
Inspections Conducted	#1	10,547	8,000	9000
Notices Mailed	#1	8,716	6,075	7000
Administrative Citations	#1	614	400	300
Parking Citations	#1	9211	6300	18,000

Expenditures

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Original Budget	FY 2024-25 Estimate	FY 2025-26 Budget	Increase/ (Decrease)
Salaries & Benefits	**766,838**	**929,040**	**989,723**	**980,312**	**1,020,383**	**31,839**
Salaries	623,470	758,536	796,451	796,451	801,978	5,527
Benefits	123,508	158,173	167,165	158,082	154,889	(11,097)
Overtime	9,352	12,331	10,090	10,200	8,449	(1,641)
PERS UAL Payment	10,508	-	16,017	15,579	55,067	39,050
Materials & Services	**56,600**	**73,855**	**72,583**	**70,543**	**57,825**	**(14,758)**
Materials & Services	34,461	37,763	43,000	49,543	23,800	(19,200)
Fuel	22,139	36,092	29,583	21,000	29,825	242
Utilities	-	-	-	-	4,200	4,200
Allocated Costs	**5,228**	**-**	**2,799**	**2,799**	**1,425**	**(1,374)**
Allocated Costs	5,228	-	2,799	2,799	1,425	(1,374)
Grand Total	**828,666**	**1,002,895**	**1,065,105**	**1,053,654**	**1,079,633**	**15,707**

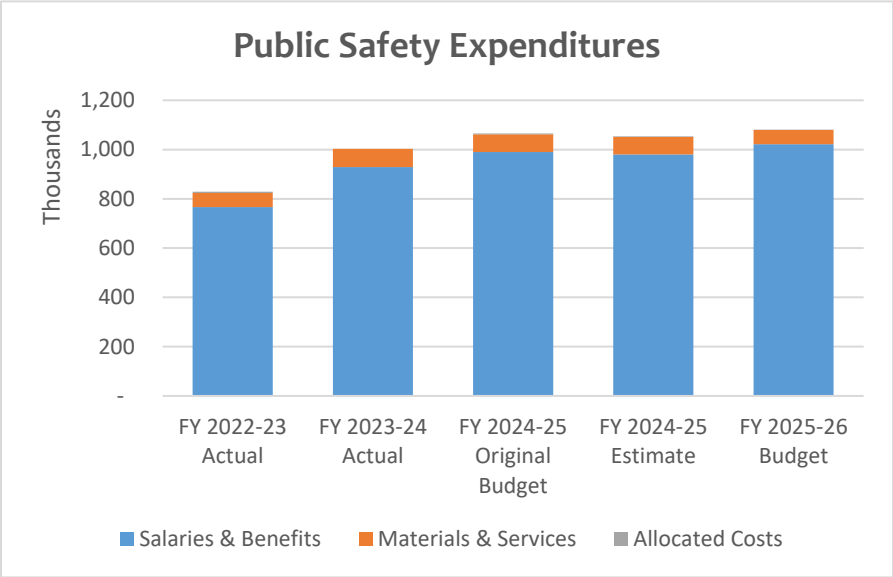
Major Changes

- Salary and benefits have been increased based on anticipated step increases.
- Workers Compensation and General Liability charges were increased and redistributed to reflect recent actuarial estimates.
- Funding for a CalPERS Unfunded Accrued Liability (UAL) payment was added.

General Fund

Public Safety Department

- Utilities have been increased based on recent actuals.
- The additional part-time Code Enforcement Officers added are funded from Measure R in FY2025-26 Budget.



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General Fund

Public Works Department

Mission Statement

The Public Works Department's mission is to enhance, maintain, improve and preserve West Covina's infrastructure and environment for the residents, businesses, visitors and future generations of every neighborhood in our diverse city.

About

Public Works is defined by its responsiveness to the public, customer service excellence, and drive to build positive community relations. The Public Works workforce takes pride in being committed public servants providing essential and critical services for all residents and businesses.

The Department operates and maintains the City's 16 square miles of public infrastructure systems and facilities including streets and medians, the 795 City owned streetlights and 97 traffic signals, street signs, City facility electric vehicle charging stations, the urban forest, sidewalks and pathways, 16 parks and 4 community centers and Sportsplex, public buildings, sanitary sewer systems, bus stops and shelters, and coordinates environmental services promoting waste reduction, reuse and recycling at the City Yard public rights of way, trees and the City's fleet.

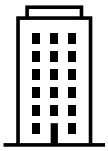
Public Works' operations are defined within eight core service areas:



Administration

The Administration Section is responsible for staff support services for the 7 Public Works Sections, as well as central administration for the Department. Additionally, staff serves as a point of contact for the public, receiving and processing citizen inquiries, resolving complaints, and ensuring timely responses to service requests.

Buildings and Facilities Maintenance



The Buildings and Facilities Maintenance Section is responsible for providing a clean, safe and professional working environment for the public and City staff providing preventative maintenance of City buildings and facilities including the Civic Center, fire stations, police department buildings, community centers, all restrooms and out-buildings in the parks, playground equipment, pavilions, walking paths, skateboard park, and fields, parking structure maintenance and all other public buildings and facilities. This section oversees contracts for preventative maintenance and repairs for HVAC, electrical, plumbing, elevator, fire and security alarms, custodial services and other building services.

General Fund

Public Works Department

Parks Maintenance

The Parks Section is responsible for all the City's parks, medians, publicly owned trees, as well as all other landscaped areas, such as city facility landscaping, landscaped and natural open spaces, slopes, common areas and the 6 landscape maintenance districts. It also provides water conservation services and monitors janitorial and building maintenance including park restrooms and recreation facilities.



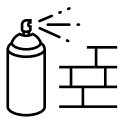
Streets Maintenance



The Street Maintenance Section is responsible for maintaining concrete and asphalt improvements and repairs within the City's street and alley right-of-ways, traffic signals, street and facility lighting, City facility vehicle charging stations, flood control, and disaster preparedness related to street maintenance, striping, curbs, traffic legend painting and sign installation and repairs. Public Works provides contract administration for the street sweeping and solid waste collection programs and assists other City departments with various projects.

Graffiti Abatement

This section is responsible for graffiti abatement of all City right-of-way, parks, and City-owned buildings and facilities. Abatement services include painting over, removing, pressure washing, and repairing any surfaces damaged by graffiti.



Sewer and Storm Water Systems

The City Sewer and Storm Water Section is responsible for the maintenance and repair of 6 sewage lift stations, 9 water pump stations, 227 miles of mainline sewer pipeline and 5,187 manholes. Standby crews respond to emergencies after hours, weekends and holidays.

Fleet Services



Fleet Services manages the City's fleet of patrol cars, fire engines, rescue ambulances, passenger vehicles, SUVs, Light-Medium-Heavy Duty Diesel trucks, power equipment and emergency generators. This section provides support to all City departments through preventive maintenance and repair of vehicles and equipment used citywide. This section is responsible for procurement of non-emergency vehicles and equipment and manages the contracts for vehicle and equipment repairs, auto body & paint, heavy equipment/fire apparatus repair, onsite generator and CNG repairs.

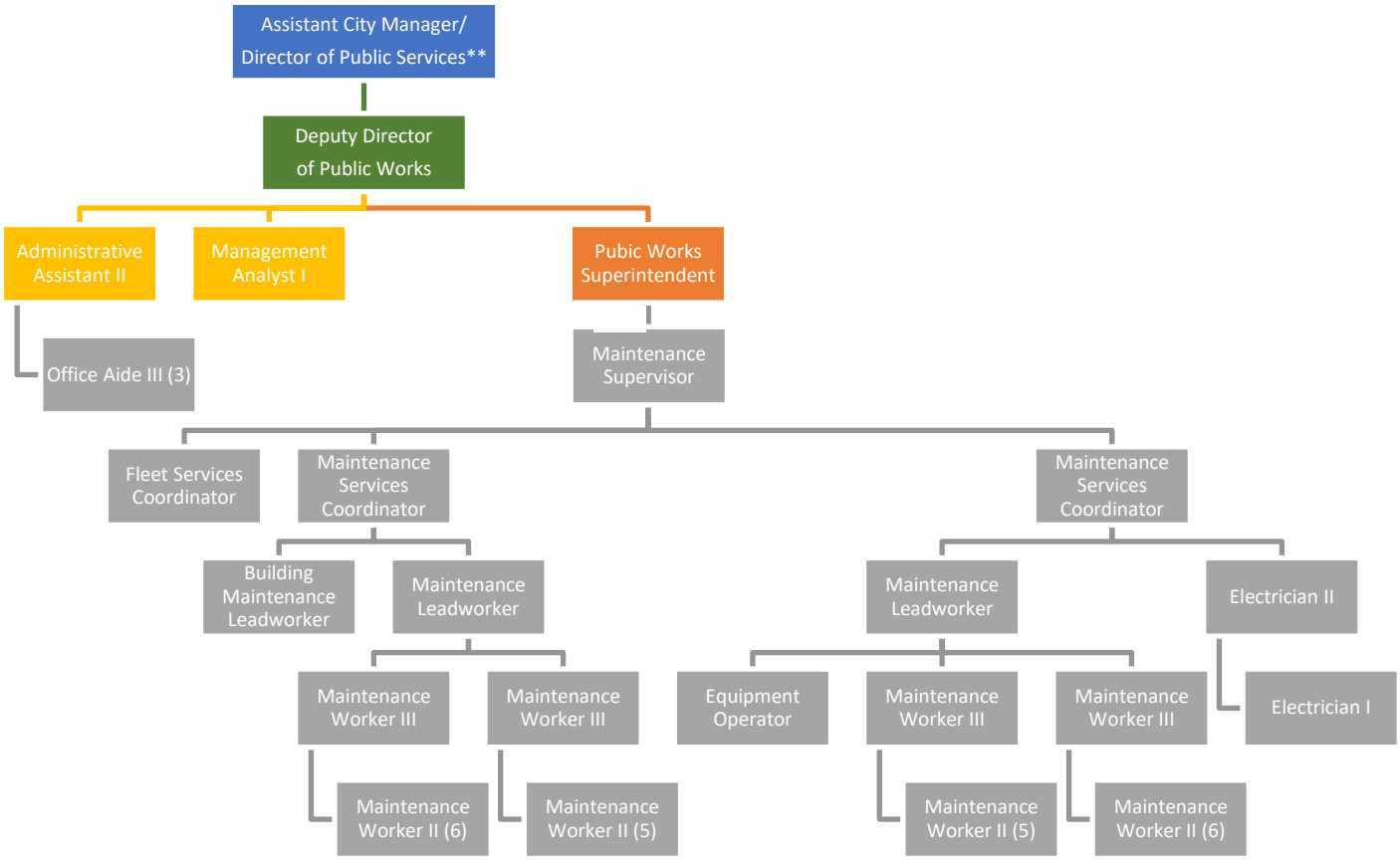
Sportsplex

Public Works staff provide opening, closing and buildings and facility maintenance services, preparation for all tournaments and scheduled events at the Sportsplex, performance of lawn care, field marking, landscaping, irrigation maintenance, maintenance of walkways and entrance to facility, high-traffic areas and common areas.

General Fund

Public Works Department

Organization Chart



**Part-time / Limited Service PT*

***Primarily funded and grouped under Administration Department in Schedule of Positions.*

General Fund

Public Works Department

	FY2022-23 Actual	FY2023-24 Actual	Original Budget FY2024-25	Estimated FY2024-25	Proposed FY2025-26	Change
Public Works						
Full-time						
ADMINISTRATIVE ASSISTANT II	1	1	1	1	1	0
BUILDING MAINT LEAD WORKER	1	1	1	1	1	0
ELECTRICIAN I	1	1	1	1	1	0
ELECTRICIAN II	1	1	1	1	1	0
EQUIPMENT OPERATOR	1	1	1	1	1	0
FLEET SERVICES COORDINATOR	0	0	1	0	1	0
MAINTENANCE LEAD WORKER	2	2	2	2	2	0
MAINTENANCE SVCS COORDINATOR	3	3	2	3	2	0
MAINTENANCE WORKER II	22	22	22	22	22	0
MAINTENANCE WORKER III	4	4	4	4	4	0
MANAGEMENT ANALYST I	1	1	1	1	1	0
PUBLIC WORKS SUPERINTENDENT	1	1	1	1	1	0
STREET MAINTENANCE SUPERVISOR	0	0	1	1	1	0
SENIOR MAINTENANCE SUPERVISOR	1	1	0	0	0	0
PUBLIC WORKS DIRECTOR	1	1	1	1	1	0
Full-time Total	**40**	**40**	**40**	**40**	**40**	**0**
Part-time						
MAINTENANCE ASSISTANT	1	1	1	1	1	0
OFFICE AIDE I	0	3	3	3	3	0
Part-time Total	**1**	**4**	**4**	**4**	**4**	**0**
Public Works Total	**41**	**44**	**44**	**44**	**44**	**0**

General Fund

Public Works Department

Goals and Objectives

City Council Goal:

I. Protect Public Safety

Objective**:**

1. Provide additional visibility of stop signs and speed calming measures for drivers in the City, reducing the need for replacement while providing additional safety for drivers and pedestrians.

VIII. Enhance City Image and Effectiveness

Objectives**:**

1. Continue to provide the highest level of service, while maintaining fiscal responsibility.
2. Oversee department operations to ensure essential services are provided and the City's infrastructure is maintained.
3. Assist with development and implementation of the five-year Capital Improvement Program.
4. Continue to complete all graffiti abatement requests within the 48-hour response window.
5. Continue sewer manhole roach abatement.
6. Develop street signs and markings replacement program.
7. Develop Citywide asset inventory with replacement program.
8. Continuing to address city liability risks such as trip hazards, high risk trees, street repairs.

Accomplishments

- Continued to comply with the State Water Resources Control Board requirements to monitor and manage the Sewer System Management Plan (SSMP) and Sanitary Sewer Overflow program.
- Completed the second of seven zones of sidewalk inspection and repaired 1,378 minor trip hazard repairs.
- Completed 5,000 square feet of sidewalk repairs.
- Continued to oversee overgrown vegetation removal project in LMD 1, 2, & 4.
- Restriping of legends and crosswalks in school zones.
- Continuing the remodel of the maintenance yard to include replacement of floors, painting, electrical, and overall appearance of the facility.
- Replacement of one (1) pump at Citrus/10 freeway underpass to eliminate flooding during storms.
- Assisted H.O.P.E. Team with abatement of large homeless encampments.
- Responded to 8,350 GoGov Citizen Issue Reports.

General Fund

Public Works Department

Performance Measures

Service Indicators	Department Goal or Objective Addressed	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Estimate
City Facility Maintenance - All Other Facilities	#2	65	68	70
City Facility repairs Request for Police Department	#2	3	20	22
City Facility Repairs for Fire Station	#2	9	10	12
City Park - Dog Bag Devices Empty	#6	2	5	6
City Park Community Centers	#6	10	23	25
City Sidewalk Issues	#2	23	15	25
City Sports Facilities	#2	15	17	19
Damaged or Missing Street Signs	#7	56	167	60
Discarded Trash Item - Illegal Dumping	#2	763	680	700
Dog Park	#6	1	2	2
Electrical Issues at City Facilities	#2	25	36	42
Fallen Branch or City Tree	#2	216	242	265
Graffiti	#4	3,968	3,550	3720
Manhole Repairs	#5	1	2	2
Manholes & Cleanouts	#5	6	7	7
Median Vegetation - City Property	#2	6	6	6
Other	#2	1	1	1
Park Irrigation Issues	#2	11	3	3
Park Playground Equipment Damage	#6	23	18	20
Paseo or Greenspace Vegetation or Damages	#2	9	8	8
Potholes or Damages to Streets	#2	216	265	272
Restrooms in Parks	#6	8	18	18
Sewer Orders	#5	6	2	9
Slow Drainage/Lateral Stoppage	#5	3	5	5

General Fund

Public Works Department

Service Indicators	Department Goal or Objective Addressed	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Estimate
Streetlights Owned & Maintained by So California Edison	#2	42	23	23
Streetlights owned by the city	#2	96	75	75
Traffic Signal Lights	#2	163	165	165
Trash in City Parks	#6	10	7	7
Tree Trim Requests	#2	1,624	225	235
Water Fountain - City Parks	#6	8	11	11
Weeds & Overgrown Vegetation - Public Property	#2	35	22	20

Expenditures

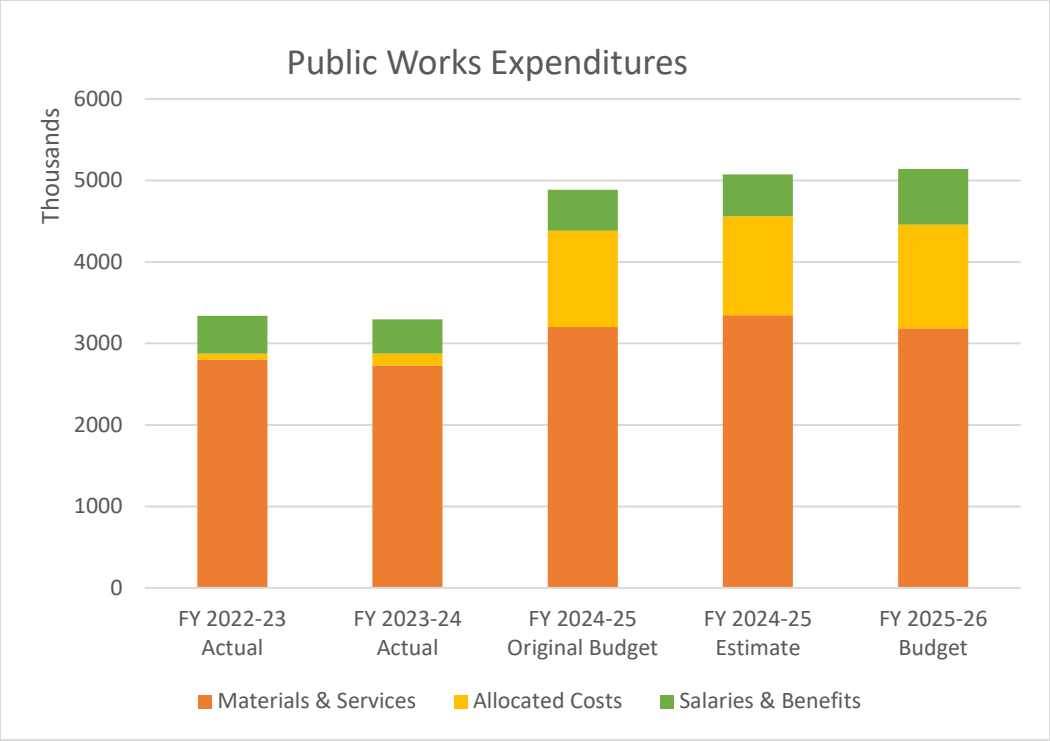
	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Original Budget	FY 2024-25 Estimate	FY 2025-26 Budget	Increase/ (Decrease)
Salaries & Benefits	**462,225**	**419,197**	**501,862**	**513,643**	**683,562**	**181,700**
Salaries	267,269	288,271	324,439	324,439	408,174	83,735
Benefits	148,223	126,109	148,738	158,338	197,858	49,120
Overtime	20,252	4,818	11,860	14,500	43,962	32,102
PERS UAL Payment	26,481	0	16,825	16,366	33,568	16,743
Materials & Services	**2,799,723**	**2,730,456**	**3,202,248**	**3,346,390**	**3,186,082**	**(16,166)**
Materials & Services	1,653,252	1,674,603	1,995,050	2,035,521	1,864,250	(130,800)
Utilities	1,121,220	1,030,746	1,136,700	1,226,517	1,248,400	111,700
Fuel	5,574	22,553	12,498	26,352	25,432	12,934
Maintenance & Repairs	19,677	2,553	58,000	58,000	48,000	(10,000)
Allocated Costs	**75,600**	**144,098**	**1,180,525**	**1,215,061**	**1,270,997**	**90,472**
Allocated Costs	75,600	144,098	1,180,525	1,215,061	1,270,997	90,472
Grand Total	**3,337,548**	**3,293,751**	**4,884,635**	**5,075,094**	**5,140,641**	**256,006**

Major Changes

- Salary and benefits have increased based on anticipated step increases.
- Funding for a CalPERS Unfunded Accrued Liability (UAL) payment was added.
- Workers Compensation and General Liability charges were increased and redistributed to reflect recent actuarial estimates.
- Utilities have been increased based on recent actuals.
- Materials and Services decreased due to service contracts paid by other fund

General Fund

Public Works Department



General Fund

Public Works Department

Expenditures by Section

	FY2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Original Budget	FY 2024-25 Estimate	FY 2025-26 Budget	Increase/ (Decrease)
4140-Maintenance Service						
Salaries & Benefits	208,021	128,443	131,610	122,174	180,471	48,861
Materials & Services	95,759	114,788	116,852	136,506	137,576	20,724
Allocated Costs	5,900	8,380	1,118,304	1,118,304	1,203,230	84,926
4140-Maintenance Service Total	**309,680**	**251,611**	**1,366,766**	**1,376,984**	**1,521,277**	**154,511**
4142-Park Maintenance						
Salaries & Benefits	23,759	20,551	18,291	22,828	26,954	8,663
Materials & Services	1,672,528	1,533,955	1,935,846	1,990,434	1,713,056	(222,790)
Allocated Costs	35,200	55,258	33,287	33,287	31,968	(1,319)
4142-Park Maintenance Total	**1,731,487**	**1,609,764**	**1,987,424**	**2,046,549**	**1,771,978**	**(215,446)**
4144-City Buildings						
Salaries & Benefits	138,141	154,031	162,947	158,004	337,702	174,755
Materials & Services	1,014,389	1,056,838	1,119,750	1,192,650	1,308,650	188,900
Allocated Costs	34,500	80,459	28,934	63,470	35,799	6,865
4144-City Buildings Total	**1,187,030**	**1,291,329**	**1,311,631**	**1,414,124**	**1,682,151**	**370,520**
4147-Graffiti						
Salaries & Benefits	91,063	115,641	188,798	210,531	138,230	(50,568)
Materials & Services	15,217	23,044	20,900	17,900	17,900	(3,000)
4147-Graffiti Total	**106,280**	**138,685**	**209,698**	**228,431**	**156,130**	**(53,568)**
4150-Traffic Signal Maintenance						
Salaries & Benefits	0	71	100	0	0	(100)
4150-Traffic Signal Maintenance Total	**0**	**71**	**100**	**0**	**0**	**(100)**
4182-Landfill Enforcement						
Salaries & Benefits	1,241	461	116	106	205	89
Materials & Services	1,830	1,830	8,900	8,900	8,900	0
4182-Landfill Enforcement Total	**3,071**	**2,291**	**9,016**	**9,006**	**9,105**	**89**
Grand Total	**3,337,548**	**3,293,751**	**4,884,635**	**5,075,094**	**5,140,641**	**256,006**

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Capital Improvement Program

The City of West Covina develops a five-year Capital Improvement Program (CIP) that consists of an extensive list of projects necessary to maintain and improve the City's infrastructure. The City defines a CIP as having (1) a capital asset with a minimum dollar value of $45,000, and (2) an estimated useful life of three years or more. A multi-year CIP is necessary because it is impossible to fund all capital projects immediately. To meet the City's needs, it is imperative that the City continues to plan and strategize how it will allocate limited financial resources for capital projects.

The CIP should not be confused with the capital improvement budget. The capital improvement budget represents the first year of the CIP that is reviewed and adopted by the City Council. It authorizes specific projects and appropriates specific funding for those projects.

Projects and funding sources listed in the CIP for years other than year one (commonly called "out years") are not authorized until the annual budget for those years is adopted by the City Council. The "out years" serve only as a guide for future planning and are subject to further review and modification in subsequent years. The City Council adopts a five-year CIP to provide a standard by which to:



- Prioritize the increased needs of the City
- Analyze the various funding sources
- Match, as appropriate, the funds to the various needs
- Plan to meet the City's capital needs over an extended period, as funding becomes available.
- Help to eliminate deficiencies, yet accommodate changing priorities while progressing toward a goal

Capital Improvement Selection Process

The CIP has been developed with the combined input from the City Council and City staff. Requests are submitted to a committee of City staff members to review along with justifications, suggested funding source(s) and associated costs including any ongoing operating costs. The projects are categorized as City Wide, Building, General, Parks, Regional, Sewer, Streets, or Traffic.

They are assessed based on the funding availability and the needs and priorities of the City, then presented to the City Council for consideration and approval. Projects not funded in the current fiscal year are put in "out years." Conversely, during the budget year there may be additional CIP projects approved by the City Council that were unforeseen during the budget adoption process.

Special Comments

Although staff has made every attempt to adhere to the definition of a CIP, there are some occasions when projects may be below the $45,000 limit. While these projects may not be classified by most agencies as "capital projects," they have been included due to their uniqueness. The Government Finance Officers' Association defines a capital asset as "a new or rehabilitated physical asset that is nonrecurring, has a useful life of more than three to five years, and is expensive to purchase."

This Five-Year Capital Improvement Program is presented to the City Council as a working document. The projects and funding sources are subject to change during the budget year to better reflect the priorities of the City Council.

Capital Improvement Program

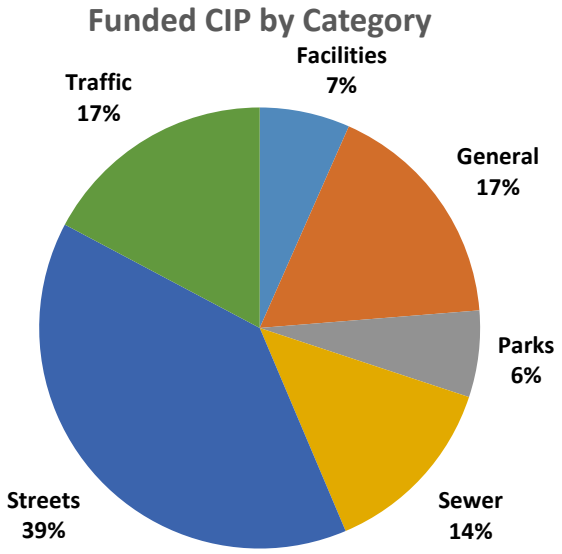
Summary

Funded Projects

Category	Prior Years	FYE 2026	FYE 2027	FYE 2028	FYE 2029	FYE 2030	Project Total
Facilities	5,861,791	950,000	300,000	-	-		7,111,791
General	20,374,060	1,650,000	-	-	-		22,024,060
Parks	6,430,280	100,000	620,000	280,000	180,000		7,610,280
Sewer	16,271,695	-	-	-	-		16,271,695
Streets	26,328,326	8,589,800	5,989,000	5,946,000	150,000	150,000	47,003,126
Traffic	16,695,720	1,790,000	1,100,000	1,100,000	-		20,685,720
Grand Total	**91,961,872**	**13,079,800**	**8,009,000**	**7,326,000**	**330,000**	**150,000**	**120,706,672**

Unfunded Projects

Category	Project Estimate
Facilities	5,234,999
General	225,000
Parks	6,473,598
Streets	99,999
Traffic	2,380,000
Grand Total	**14,413,596**

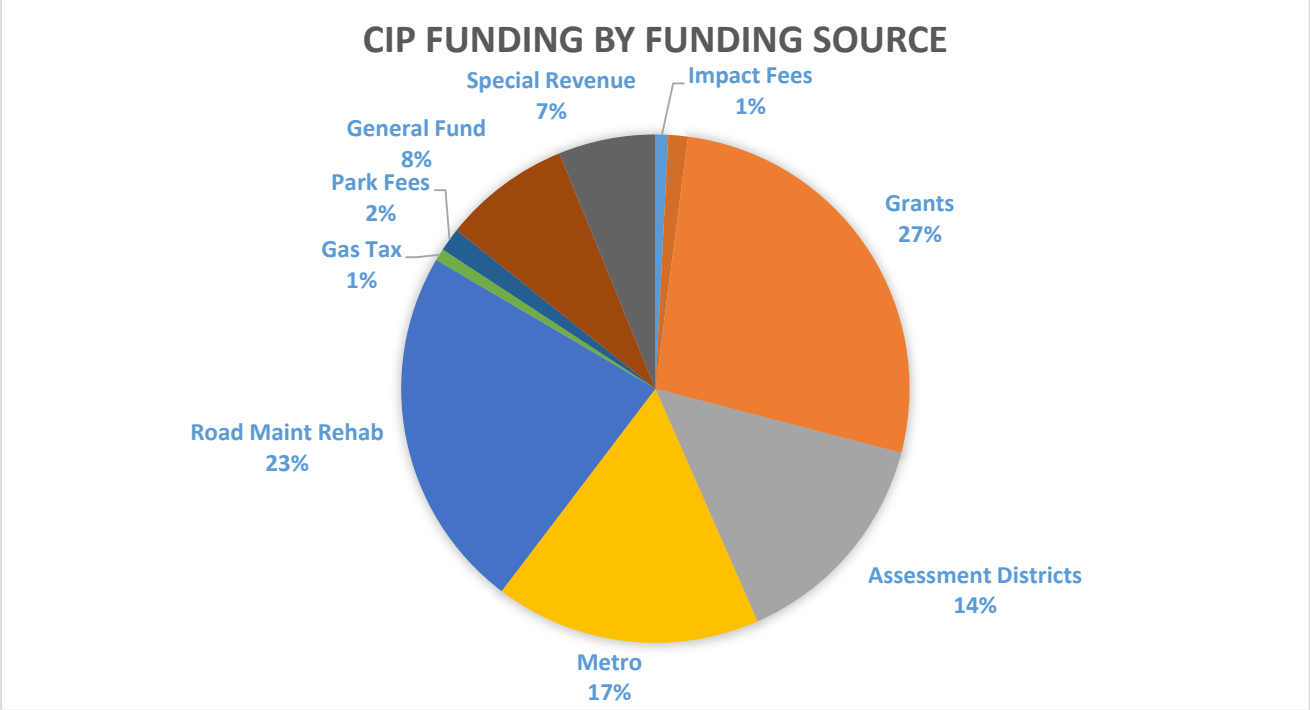


Capital Improvement Program

Summary

Funded Projects by Funding Source

Project Totals	Facilities	General	Parks	Sewer	Streets	Traffic	Grand Total
Assessment Districts		150,000		16,271,695	900,000		17,321,695
Gas Tax					240,000	690,000	930,000
General Fund	6,337,091	1,435,520	1,944,350		87,980		9,804,940
Grants	-	18,499,736	755,157		2,473,392	10,874,460	32,602,745
Impact Fees	10,700	338,806	629,999				979,505
Metro					15,596,067	4,830,000	20,426,067
Park Fees			1,800,775				1,800,775
Road Maint Rehab					23,610,686	4,291,260	27,901,946
Special Revenue	764,000	1,599,999	2,479,999		4,095,000		8,938,998
Grand Total	7,111,791	22,024,060	7,610,280	16,271,695	47,003,126	20,685,720	120,706,672



Capital Improvement Program

FY 2025-2026 Funded Projects

Category/Project	Category	FYE 2026	Total Project
128 TDA	**Streets**	**470,000**	**680,000**
	21015, Sidewalk & Concrete Repairs	-	210,000
	26010, Sidewalk & Concrete Repairs	400,000	400,000
	26013, Annual Sidewalk, Curb & Gutter Repairs FY25-26	70,000	70,000
	21016, Median Landscaping	-	850,000
	25XXX, Sewer Main Replacement Area 161-1		143,900
197 Measure W	**Facilities**	**750,000**	**750,000**
	26005, City Hall Campus Improvements Design	250,000	250,000
	26006, City Hall Parking Garage Improvements Design	500,000	500,000
	22006, Catch Basin Cleaning	-	320,000
	25XXX, Street Sweeping Signs & Equip.		1,200,000
	26012, Street Sweeping Materials	75,000	75,000
224 Measure R	**Streets**	**2,300,000**	**3,300,000**
	25XXX, Traffic & Engineering Surveys	-	100,000
237 SB1	**Streets**	**3,375,000**	**9,598,300**
	22004, Pedestrian & Vehicle Safety Imp.		2,848,300
	26001, Residential Street Rehab (25-26)	3,375,000	3,375,000
	26014, Pedestrian & Vehicle Safety Imp FY 25-26	1,500,000	3,500,000
160 CIP	**Facilities**	**186,000**	**2,116,000**
	25XXX, Demo of Former Chamber Building		225,000
	23034, Facilities Repairs & Improvements	-	805,000
	25019, City Hall Elevators		750,000
	26002, City Council Chamber and ADA Improvements	150,000	300,000
	23019, Security Cameras & Lights	-	900,000
235 Measure M	**Streets**	**2,319,800**	**5,247,800**
	21014, Sidewalk, Curb & Gutter Repairs	-	540,000
	25XXX, Streetlight Replacement (annual)		100,000
	26013, Annual Sidewalk, Curb & Gutter Repairs FY25-26	180,000	180,000
	Traffic	**290,000**	**4,030,000**
	21025, Traffic Control Devices Install	-	60,000
	23008, Regional Signal Synchronization	-	1,800,000
	25XXX, Nogales St Connector Improvements		300,000
144 HSIP	**Traffic**		**3,874,460**
	23007, Drinking Fountains & Picnic Areas	100,000	400,000
205	**Facilities**	**14,000**	**14,000**
	26003, Senior Center Audio/Visual Improvements	14,000	14,000
181 MD#1	**General**	**75,000**	**75,000**
	26008, Paseo Improvements	75,000	75,000
184 MD#4	**General**	**75,000**	**75,000**
	26008, Paseo Improvements	75,000	75,000
Grand Total		**13,079,800**	**44,837,064**

Capital Improvement Program

Category: Facilities

Funded Projects

Project	Prior Years	FYE 2026	FYE 2027	FYE 2028	FYE 2029	FYE 2030	Project Total
21034, Fire Bldg. Improvements	1,542,860	-	-	-	-		1,542,860
23001, Police Building Repairs	1,060,700	-	-	-	-		1,060,700
23002, Fire Station 1 Replacement	3,231	-	-	-	-		3,231
23003, City Yard Renovations	750,000	-	-	-	-		750,000
23011, Sportsplex Improvements	600,000	-	-	-	-		600,000
23015, City Yard Roof	250,000	-	-	-	-		250,000
23025, City Hall Parking Lot Resurfacing	125,000	-	-	-	-		125,000
23034, Facilities Repairs & Improvements	805,000	-	-	-	-		805,000
24002, Emergency Generator at City Hall	150,000	-	-	-	-		150,000
24003, City Hall - Seismic Retrofit	250,000	-	-	-	-		250,000
25019, City Hall Elevators	250,000				-		250,000
25XXX, Demo of Former Chamber Building	75,000				-		75,000
26002, City Council Chamber and ADA Improvem	-	150,000	150,000				300,000
26003, Senior Center Audio/Visual Improvements	-	50,000					50,000
26004, Sportsplex Restroom Installation	-	-	150,000				150,000
26005, City Hall Campus Improvements Design	-	250,000					250,000
26006, City Hall Parking Garage Improvements De	-	500,000					500,000
26007, City Hall Improvement-Paint	-	-					-
26016, Fire Station 3 Roof Replacement	-	-					-
Grand Total	**5,861,791**	**950,000**	**300,000**	**-**	**-**		**7,111,791**

Unfunded Projects

Project Name	Project Estimate
City Hall - Interior remodel	1,000,000
City Hall Storm Water Lift Station Pumps	85,000
City Yard Back-up Generator	100,000
Dispatch Center Renovation	500,000
Door Access - Phase II	250,000
Fire Station 3 - Renovation	2,200,000
Fire Station 5 - Renovation	600,000
City Council Chamber Renovation	400,000
Electric Vehicle Charging Upgrades	99,999
Grand Total	**5,234,999**

Total Facilities Projects	**12,346,790**

Capital Improvement Program

Category: Facilities

Funded Projects

Project, Funding Source	Prior Years	FYE 2026	FYE 2027	FYE 2028	FYE 2029	FYE 2030	Project Total
21034, Fire Bldg. Improvements							
160 CIP	1,542,860	-	-	-	-		1,542,860
23001, Police Building Repairs							
116 Grants	-	-	-	-	-		-
160 CIP	1,050,000	-	-	-	-		1,050,000
164 DIF	10,700	-	-	-	-		10,700
23002, Fire Station 1 Replacement							
160 CIP	3,231	-	-	-	-		3,231
Developer Developer	-	-	-	-	-		-
23003, City Yard Renovations							
160 CIP	750,000	-	-	-	-		750,000
23011, Sportsplex Improvements							
160 CIP	600,000	-	-	-	-		600,000
23015, City Yard Roof							
160 CIP	250,000	-	-	-	-		250,000
23025, City Hall Parking Lot Resurfacing							
160 CIP	125,000	-	-	-	-		125,000
23034, Facilities Repairs & Improvements							
160 CIP	805,000	-	-	-	-		805,000
24002, Emergency Generator at City Hall							
160 CIP	150,000	-	-	-	-		150,000
24003, City Hall - Seismic Retrofit							
160 CIP	250,000	-	-	-	-		250,000
25019, City Hall Elevators							
160 CIP	250,000				-		250,000
25XXX, Demo of Former Chamber Building							
160 CIP	75,000				-		75,000
26002, City Council Chamber and ADA Improvements							
160 CIP	-	150,000	150,000				300,000
26003, Senior Center Audio/Visual Improvements							
160 CIP	-	36,000					36,000
205	-	14,000					14,000

Capital Improvement Program

Category: General

Funded Projects

Project	Prior Years	FYE 2026	FYE 2027	FYE 2028	FYE 2029	FYE 2030	Project Total
19038, Pre-Alerting System	435,520				-		435,520
21002, Permitting System	309,964	-	-	-	-		309,964
22008, Electrocardiograms Heart Monitors	265,000	-	-	-	-		265,000
22009, Police & Fire Radios	3,589,999	-	-	-	-		3,589,999
22010, Fire Station Repairs	499,406	-	-	-	-		499,406
22011, PSA for Health Dept. Services	368,224	-	-	-	-		368,224
22012, Job Training & Creating (Medians)	1,000,000	-	-	-	-		1,000,000
22013, Microwave system infrastructure	1,100,000	-	-	-	-		1,100,000
22014, Financial Accounting System	1,500,000	-	-	-	-		1,500,000
22015, Pathway Lighting	295,000	-	-	-	-		295,000
22016, Sports Field Lighting	930,000	-	-	-	-		930,000
22017, ADA Transition Plan	1,000,000	-	-	-	-		1,000,000
22019, Self-Contained Breathing Apparatus	1,050,000	-	-	-	-		1,050,000
22020, Pumper Fire Trucks (two)	1,928,856	-	-	-	-		1,928,856
22021, Ladder Truck (Quint)	1,829,529	-	-	-	-		1,829,529
22022, New Ambulances	1,686,252	-	-	-	-		1,686,252
23002, Fire Station 1 Replacement	1,457,470	-	-	-	-		1,457,470
23017, City Signage - Entry and Wayfinding	99,999	-	-	-	-		99,999
23018, Digital Aerial Data Acquisition	28,842	-	-	-	-		28,842
23021, BKK Detention Basin	1,000,000	-	-	-	-		1,000,000
26008, Paseo Improvements	-	150,000					150,000
26019, Hillside Mitigation and Fire Prevention Project		1,500,000					1,500,000

Unfunded Projects

Project Name	Project Estimate
City Branding	100,000
BKK Monitoring System & Imp.	125,000
Grand Total	**225,000**

Total General Projects	**22,249,060**

Capital Improvement Program

Category: General

Funded Projects

Project, Funding Source	Prior Years	FYE 2026	FYE 2027	FYE 2028	FYE 2029	FYE 2030	Project Total
19038, Pre-Alerting System							
160 CIP	435,520					-	435,520
21002, Permitting System							
162 IT Fund	309,964	-	-	-	-		309,964
22008, Electrocardiograms Heart Monitors							
179 ARPA	265,000	-	-	-	-		265,000
22009, Police & Fire Radios							
179 ARPA	3,589,999	-	-	-	-		3,589,999
22010, Fire Station Repairs							
160 CIP	-					-	-
179 ARPA	499,406	-	-	-	-		499,406
22011, PSA for Health Dept. Services							
179 ARPA	368,224	-	-	-	-		368,224
22012, Job Training & Creating (Medians)							
179 ARPA	1,000,000	-	-	-	-		1,000,000
22013, Microwave system infrastructure							
179 ARPA	1,100,000	-	-	-	-		1,100,000
22014, Financial Accounting System							
179 ARPA	1,500,000	-	-	-	-		1,500,000
22015, Pathway Lighting							
179 ARPA	295,000	-	-	-	-		295,000
22019, Self-Contained Breathing Apparatus							
179 ARPA	1,050,000	-	-	-	-		1,050,000
22020, Pumper Fire Trucks (two)							
179 ARPA	1,820,471	-	-	-	-		1,820,471
232 Grants	108,385					-	108,385
22021, Ladder Truck (Quint)							
179 ARPA	1,829,529	-	-	-	-		1,829,529
232 Grants	-	-	-	-	-		-
22022, New Ambulances							
179 ARPA	1,686,252	-	-	-	-		1,686,252
23002, Fire Station 1 Replacement							
179 ARPA	1,457,470	-	-	-	-		1,457,470
23017, City Signage - Entry and Wayfinding							
212 Public Arts	99,999	-	-	-	-		99,999
23018, Digital Aerial Data Acquisition							

Capital Improvement Program

Category: General

Funded Projects

Project, Funding Source	Prior Years	FYE 2026	FYE 2027	FYE 2028	FYE 2029	FYE 2030	Project Total
162 IT Fund	28,842	-	-	-	-		28,842
23021, BKK Detention Basin							
160 CIP	1,000,000	-	-	-	-		1,000,000
26008, Paseo Improvements							

Capital Improvement Program

Category: Parks

Funded Projects

Project	Prior Years	FYE 2026	FYE 2027	FYE 2028	FYE 2029	FYE 2030	Project Total
22001, Galster Park Playground	400,000	-	-	-	-		400,000
22002, Orangewood Park Restroom	375,775	-	-	-	-		375,775
22003, Shadow Oak Parking Lot Imp.	800,000	-	-	-	-		800,000
23005, Parks Restroom Improvements	1,000,000	-	-	-	-		1,000,000
23006, Friendship Park Improvements	874,507	-	-	-	-		874,507
23007, Drinking Fountains & Picnic Areas	100,000	100,000	100,000	100,000	-		400,000
23012, Skate park mural	99,999	-	-	-	-		99,999
23019, Security Cameras & Lights	360,000	-	180,000	180,000	180,000		900,000
23022, Del Norte Tennis Courts	40,000	-	-	-	-		40,000
23023, Gingrich Basketball Courts	40,000	-	-	-	-		40,000
23024, Cortez Trash Enclosure & Goal Post	50,000	-	-	-	-		50,000
24001, Del Norte Park Imp. & Dog Park	1,300,000	-	-	-	-		1,300,000
24007, Cortez Equip. Room & Snack Bar	99,999	-	-	-	-		99,999
25XXX, Gingrich Park Tot Lot	340,000	-	-	-	-		340,000
25XXX, Lark Ellen House - Site Improvements	50,000				-		50,000
25XXX, Parks Master Plan	500,000				-		500,000
26XXX, California Park Tot Lot	-	-	340,000	-	-		340,000
Grand Total	**6,430,280**	**100,000**	**620,000**	**280,000**	**180,000**		**7,610,280**

Unfunded Projects

Project Name	Project Estimate
Galster Park Trail	99,999
Paseo Lighting Replacement/Repairs	150,000
Skate park, lighting and seating	300,000
Shadow Oak Restroom	408,600
Cameron Park Community Center Imp.	295,000
Park picnic area renovations	2,400,000
Walmardo Basketball Courts	250,000
Sportsplex Field Lighting	1,270,000
Lighting at all city ball fields	999,999
Park Read Board Signs	300,000
Grand Total	**6,473,598**

Total Parks Projects	**14,083,878**

Capital Improvement Program

Category: Parks

Funded Projects

Project, Funding Source	Prior Years	FYE 2026	FYE 2027	FYE 2028	FYE 2029	FYE 2030	Project Total
22001, Galster Park Playground							
236 Measure A	400,000	-	-	-	-		400,000
22002, Orangewood Park Restroom							
172 PDF C	375,775	-	-	-	-		375,775
22003, Shadow Oak Parking Lot Imp.							
197 Measure W	800,000	-	-	-	-		800,000
23005, Parks Restroom Improvements							
160 CIP	1,000,000	-	-	-	-		1,000,000
23006, Friendship Park Improvements							
131 CDBG	755,157				-		755,157
177 PDF	75,000				-		75,000
23007, Drinking Fountains & Picnic Areas							
166 Park Facilities DIF	100,000	100,000	100,000	100,000	-		400,000
23012, Skate park mural							
212 Public Arts	99,999	-	-	-	-		99,999
23019, Security Cameras & Lights							
160 CIP	360,000	-	180,000	180,000	180,000		900,000
23020, Parks Security Cameras & Lighting							
160 CIP	150,000	-	-	-	-		150,000
175 PDF	150,000	-	-	-	-		150,000
23022, Del Norte Tennis Courts							
166 Impact Fees	40,000	-	-	-	-		40,000
23023, Gingrich Basketball Courts							
166 Impact Fees	40,000	-	-	-	-		40,000
23024, Cortez Trash Enclosure & Goal Post							
166 Impact Fees	50,000	-	-	-	-		50,000
24001, Del Norte Park Imp. & Dog Park							
170 PDF	1,300,000	-	-	-	-		1,300,000
24007, Cortez Equip. Room & Snack Bar							
166 Impact Fees	99,999	-	-	-	-		99,999
25XXX, Gingrich Park Tot Lot							
236 Measure A	340,000	-	-	-	-		340,000
25XXX, Lark Ellen House - Site Improvements							
169 Pk Acq.	50,000				-		50,000
25XXX, Parks Master Plan							

Capital Improvement Program

Category: Parks

Funded Projects

Project, Funding Source	Prior Years	FYE 2026	FYE 2027	FYE 2028	FYE 2029	FYE 2030	Project Total
191 GPU	500,000				-		500,000
26XXX, California Park Tot Lot							
236 Measure A	-	-	340,000	-	-		340,000
Grand Total	**6,685,930**	**100,000**	**620,000**	**280,000**	**180,000**		**7,865,930**

Capital Improvement Program

Category: Sewer

Funded Projects

Project	Prior Years	FYE 2026	FYE 2027	FYE 2028	FYE 2029	FYE 2030	Project Total
17022, Azusa Sewer Lift Station	4,196,451	-	-	-	-		4,196,451
21008, Sewer System Mgmt. Plan Update	75,000	-	-	-	-		75,000
21009, CIPP Lining Program	457,800	-	-	-	-		457,800
21010, Replace Glenview Sewer Main	3,500,000	-	-	-	-		3,500,000
21013, Sewer System Controls & Power	432,544	-	-	-	-		432,544
24004, Southside Sewer CIPP Lining	3,500,000	-	-	-	-		3,500,000
24005, Southside Sewer Replacement	2,500,000	-	-	-	-		2,500,000
25XXX, Closed Circuit TV inspection	100,000				-		100,000
25XXX, Lift Station at Quail Valley/Cameron	200,000				-		200,000
25XXX, Sewer Main Replacement Area 116-1	666,000				-		666,000
25XXX, Sewer Main Replacement Area 161-1	143,900				-		143,900

Unfunded Projects

Project Name	Project Estimate
Grand Total	

Total Sewer Projects	16,271,695

Capital Improvement Program

Category: Sewer

Funded Projects

Project, Funding Source	Prior Years	FYE 2026	FYE 2027	FYE 2028	FYE 2029	FYE 2030	Project Total
17022, Azusa Sewer Lift Station							
189 Sewer	4,196,451	-	-	-	-		4,196,451
21009, CIPP Lining Program							
189 Sewer	457,800	-	-	-	-		457,800
21013, Sewer System Controls & Power							
189 Sewer	432,544	-	-	-	-		432,544
24004, Southside Sewer CIPP Lining							
189 Sewer	3,500,000	-	-	-	-		3,500,000
24005, Southside Sewer Replacement							
189 Sewer	2,500,000	-	-	-	-		2,500,000
25XXX, Closed Circuit TV inspection							
189 Sewer	100,000				-		100,000
25XXX, Lift Station at Quail Valley/Cameron							
189 Sewer	200,000				-		200,000
25XXX, Sewer Main Replacement Area 116-1							
189 Sewer	666,000				-		666,000
25XXX, Sewer Main Replacement Area 161-1							
189 Sewer	143,900				-		143,900
25XXX, Sewer Master Plan Update							
189 Sewer	500,000				-		500,000
Grand Total	**12,696,695**	**-**	**-**	**-**	**-**		**12,696,695**

Capital Improvement Program

Category: Streets

Funded Projects

Project	Prior Years	FYE 2026	FYE 2027	FYE 2028	FYE 2029	FYE 2030	Project Total
19006, Azusa Ave Street Rehab	2,511,848	-	-	-	-		2,511,848
21014, Sidewalk, Curb & Gutter Repairs	540,000	-	-	-	-		540,000
21015, Sidewalk & Concrete Repairs	210,000	-	-	-	-		210,000
21016, Median Landscaping	1,850,000	-	-	-	-		1,850,000
21019, Street Lights LED's Conversion	300,000	-	-	-	-		300,000
21031, Sidewalk Assessment & Repair	240,000	-	-	-	-		240,000
22004, Pedestrian & Vehicle Safety Imp.	2,848,300				-		2,848,300
22006, Catch Basin Cleaning	320,000	-	-	-	-		320,000
22027, Citrus Ave Rehab	160,203				-		160,203
23014, Residential Street Rehab (22-23)	4,111,971	-	-	-	-		4,111,971
23029, Bus Shelter Replacement	995,269	-	-	-	-		995,269
23031, PMP Update	87,980	-			-		87,980
23033, Workman Ave Rehab	89,755	-	-	-	-		89,755
24006, Catch Basin CPS Unit Upgrade	500,000	-	-	-	-		500,000
24008, Residential Street Rehab (23-24)	2,600,000	-	-	-	-		2,600,000
25001, Residential Street Rehab (24-25)	5,363,000	-	-	-	-		5,363,000
25003, Street Underpass Pumps	300,000	300,000	300,000	150,000	150,000	150,000	1,200,000
25XXX, Street Sweeping Signs & Equip.	1,200,000				-		1,200,000
25XXX, Streetlight Replacement (annual)	100,000				-		100,000
25XXX, Trash Capture Device Install	2,000,000				-		2,000,000
26001, Residential Street Rehab (25-26)	-	5,214,800	-	-	-		5,214,800
26010, Sidewalk & Concrete Repairs	-	400,000					400,000
26011, Median Landscaping	-	350,000					350,000
26012, Street Sweeping Materials	-	75,000					75,000
26013, Annual Sidewalk, Curb & Gutter Rep	-	250,000					250,000
26018, Arterial Road Rehab	-	2,000,000	-				2,000,000

Unfunded Projects

Project Name	Project Estimate
Install lighting on Glendora Avenue	99,999
Grand Total	**99,999**

Total Streets Projects	**47,103,125**

Capital Improvement Program

Category: Streets

Funded Projects

Project, Funding Source	Prior Years	FYE 2026	FYE 2027	FYE 2028	FYE 2029	FYE 2030	Project Total
19006, Azusa Ave Street Rehab							
140 Grants	2,473,392	-	-	-	-		2,473,392
224 Measure R	5,040	-	-	-	-		5,040
235 Measure M	-	-	-	-	-		-
237 SB1	33,416	-	-	-	-		33,416
21014, Sidewalk, Curb & Gutter Repairs							
235 Measure M	540,000	-	-	-	-		540,000
21015, Sidewalk & Concrete Repairs							
128 TDA	210,000	-	-	-	-		210,000
21016, Median Landscaping							
188 CW MD	850,000	-	-	-	-		850,000
224 Measure R	1,000,000	-	-	-	-		1,000,000
21019, Street Lights LED's Conversion							
224 Measure R	300,000	-	-	-	-		300,000
21031, Sidewalk Assessment & Repair							
124 GT	240,000	-	-	-	-		240,000
22004, Pedestrian & Vehicle Safety Imp.							
237 SB1	2,848,300				-		2,848,300
22006, Catch Basin Cleaning							
197 Measure W	320,000	-	-	-	-		320,000
22027, Citrus Ave Rehab							
235 Measure M	160,203				-		160,203
23013, Citrus Ave Rehab							
235 Measure M	-	-	-	-	-		-
23029, Bus Shelter Replacement							
235 Measure M	995,269	-	-	-	-		995,269
24006, Catch Basin CPS Unit Upgrade							
197 Measure W	500,000	-	-	-	-		500,000
24008, Residential Street Rehab (23-24)							
237 SB1	2,600,000	-	-	-	-		2,600,000
25001, Residential Street Rehab (24-25)							
235 Measure M	1,988,000	-	-	-	-		1,988,000
237 SB1	3,375,000	-	-	-	-		3,375,000
25003, Street Underpass Pumps							
235 Measure M	300,000	300,000	300,000	150,000	150,000	150,000	1,200,000

Capital Improvement Program

Category: Streets

Funded Projects

Project, Funding Source	Prior Years	FYE 2026	FYE 2027	FYE 2028	FYE 2029	FYE 2030	Project Total
25XXX, Street Sweeping Signs & Equip.							
197 Measure W	1,200,000					-	1,200,000
25XXX, Streetlight Replacement (annual)							
235 Measure M	100,000					-	100,000
25XXX, Trash Capture Device Install							
197 Measure W	2,000,000					-	2,000,000
26001, Residential Street Rehab (25-26)							
235 Measure M	-	1,839,800	-	-	-		1,839,800
237 SB1	-	3,375,000	-	-	-		3,375,000
26010, Sidewalk & Concrete Repairs							
128 TDA	-	400,000					400,000
26011, Median Landscaping							
188 CW MD	-	50,000					50,000
224 Measure R	-	300,000					300,000
26012, Street Sweeping Materials							
197 Measure W	-	75,000					75,000
26013, Annual Sidewalk, Curb & Gutter Repairs FY25-26							
128 TDA	-	70,000					70,000
235 Measure M	-	180,000					180,000

Capital Improvement Program

Category: Traffic

Funded Projects

Project	Prior Years	FYE 2026	FYE 2027	FYE 2028	FYE 2029	FYE 2030	Project Total
21024, Traf Sig Controller & Bckp Battery	240,000	90,000	-	-	-		330,000
21025, Traffic Control Devices Install	90,000	-	-	-	-		90,000
23008, Regional Signal Synchronization	1,800,000	-	-	-	-		1,800,000
23009, Lark Ellen/Badillo Traffic Signal Imp.	200,000	-	-	-	-		200,000
23010, Cameron/Citrus Traffic Signal	500,000	-	-	-	-		500,000
23016, Traf. Signs, Stripping, Pvmt. Markers	700,000	100,000	100,000	100,000	-		1,000,000
23027, Pedestrian & Vehicle Safety Imp. 22-2	791,260	-	-	-	-		791,260
23028, HSIP Cycle 10 Improvements	3,874,460				-		3,874,460
23032, Azusa Pedestrian & Signal Imp.	7,000,000				-		7,000,000
25XXX, Glendora/Vincent	100,000				-		100,000
25XXX, Nogales St Connector Improvements	300,000				-		300,000
25XXX, Traffic & Engineering Surveys	100,000	-	-	-	-		100,000
25XXX, Traffic Improvements at Intersections	1,000,000				-		1,000,000
26014, Pedestrian & Vehicle Safety Imp FY 25	-	1,500,000	1,000,000	1,000,000			3,500,000

Unfunded Projects

Project Name	Project Estimate
GPS Emergency Pre-emption System	1,500,000
Christ Lutheran Left Turn on Citrus	50,000
Merced/Valinda Left Turn	190,000
Glendora/Merced Avenues Left Turn	190,000
Cameron/Orange Traffic Signal Imp.	450,000
Grand Total	**2,380,000**

Total Traffic Projects	**23,065,720**

Capital Improvement Program

Category: Traffic

Funded Projects

Project, Funding Source	Prior Years	FYE 2026	FYE 2027	FYE 2028	FYE 2029	FYE 2030	Project Total
21024, Traf Sig Controller & Bckp Battery							
124 GT	60,000	-	-	-	-		60,000
235 Measure M	180,000	90,000	-	-	-		270,000
21025, Traffic Control Devices Install							
124 GT	30,000	-	-	-	-		30,000
235 Measure M	60,000	-	-	-	-		60,000
23008, Regional Signal Synchronization							
235 Measure M	1,800,000	-	-	-	-		1,800,000
23009, Lark Ellen/Badillo Traffic Signal Imp.							
224 Measure R	200,000	-	-	-	-		200,000
23010, Cameron/Citrus Traffic Signal							
235 Measure M	500,000	-	-	-	-		500,000
23016, Traf. Signs, Stripping, Pvmt. Markers							
124 GT	600,000	-	-	-	-		600,000
235 Measure M	100,000	100,000	100,000	100,000	-		400,000
23027, Pedestrian & Vehicle Safety Imp. 22-23							
237 SB1	791,260	-	-	-	-		791,260
23028, HSIP Cycle 10 Improvements							
144 HSIP	3,874,460				-		3,874,460
23032, Azusa Pedestrian & Signal Imp.							
144 HSIP	7,000,000				-		7,000,000
25XXX, Glendora/Vincent							
235 Measure M	100,000				-		100,000
25XXX, Nogales St Connector Improvements							
235 Measure M	300,000				-		300,000
25XXX, Traffic & Engineering Surveys							
224 Measure R	100,000	-	-	-	-		100,000
25XXX, Traffic Improvements at Intersections							
235 Measure M	1,000,000				-		1,000,000
26014, Pedestrian & Vehicle Safety Imp FY 25-26							
237 SB1	-	1,500,000	1,000,000	1,000,000			3,500,000
26015, Traffic Signal Cabinets with Controllers							
235 Measure M	-	100,000					100,000
Grand Total	**16,695,720**	**1,790,000**	**1,100,000**	**1,100,000**	**-**		**20,685,720**

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Debt Service

The City of West Covina, the Community Development Commission, and the Public Financing Authority (PFA) have issued debt instruments to finance capital projects and equipment. The three governmental units, although related, are distinct legal entities. The debt of the Community Development Commission (the former Redevelopment Agency) has been assumed by the Successor Agency to the City of West Covina Redevelopment Agency ("Successor Agency"). The City currently does not intend to new issue debt.

The City has tax-based revenue from which to repay debt. The Successor Agency receives an allocation of property taxes from the Redevelopment Property Tax Trust Fund (RPTTF) in an amount sufficient to meet the annual debt service requirements. The PFA has no ability to generate revenues, other than through charges for the use of money and property. Debt between related governments has not been budgeted, as doing so would result in double-counting the debt and related revenues.

The State of California Government Code section 43605 states legal debt margin shall not exceed 15% of gross assessed value of all real and personal property of the City. The City does not have debt applicable to the debt limit limitation, since none of the debt is backed by taxes levied upon taxable property.

Debt Issued by the City Of West Covina – Notes Payable

Successor Agency Note - $11,578,351

On December 4, 2015, the City and Successor Agency entered into a settlement agreement with the California Department of Finance (DOF) regarding the Other Funds Due Diligence Review. The agreement requires the City to repay the Successor Agency $11,578,351 for transfers that did not represent enforceable obligations. The Successor Agency will then remit these funds to the Los Angeles County Auditor-Controller for allocation to the affected taxing entities. The amount of the note must be repaid through biannual payments in the amount of $289,459 each on January 15th and June 15th until the loan is repaid in full on June 15, 2035. There is no interest charged on this repayment.

Year-ending June 30	Notes Payable Principal
2026	578,918
2027	578,918
2028	578,918
2029	578,918
2030	578,918
2031-2035	2,894,590
Total	**$5,789,180**

Debt Service

Debt Issued by the Former Redevelopment Agency – Bonds Payable

2017 Tax Allocation Revenue Refunding Bonds, Series A (Tax-Exempt) & B (Federally Taxable)
Original Issue - $15,380,000

This is composed of Series A ($4,725,000) and Series B ($10,655,000) bonds issued in February 2017, to refinance the 1998 Housing Set-Aside Tax Allocation Bonds, Series A and B, the 2001 Housing Set-Aside Tax Allocation Revenue Bonds, the 2002 Tax Allocation Refunding Bonds and the 1999 Taxable Variable Rate Demand Tax Allocation Bonds. Interest rates range from 2.0% to a maximum of 5.0% over the term of the Series A bonds and from 1.0% to a maximum of 4.0% over the term of the Series B bonds. The bonds are payable from and secured by designated property tax revenues (formerly tax increment revenues).

Year-ending June 30	Series A Principal	Series A Interest	Series B Principal	Series B Interest	Total
2026	470,000	5,288	730,000	72,719	1,278,007
2027	-	-	145,000	58,409	203,409
2028	-	-	415,000	48,700	463,700
2029	-	-	425,000	33,469	458,469
2030	-	-	435,000	17,344	452,344
2031-2033	-	-	245,000	8,156	253,156
Total 2017 Bonds	**$470,000**	**$5,288**	**$2,395,000**	**$238,797**	**$3,109,085**

Sales and Use Tax Reimbursement Agreement

The former Redevelopment Agency agreed to reimburse the City for sales tax revenues used to secure CFD bonds. Under the agreement, all previously foregone sales tax through FY 2005-06 totaling $9.6 million will be repaid starting FY 2005-06, spread over 20 years at 4% interest. These repayments will be combined with the annual reimbursement of future sales tax amounts. The total annual payments would range from $1.5 million in 2005-06 to a high of $2.9 million in 2021-22 with final payments totaling $1.2 million in 2024-25. In the event sufficient revenues to make the scheduled payments do not exist, the amount will be carried forward with no default on the agreement. Said agreement may be amended so long as owners of obligations payable from the tax increment are not harmed. As a result of redevelopment dissolution, this agreement has also been deemed invalid by the Department of Finance (DOF) at this time. Staff continues to research ways to get this agreement approved by the DOF.

Debt Service

Debt Issued by City of West Covina Public Financing Authority

Bonds Payable

2006 Lease Revenue Bonds for Big League Dreams Project
Original Issue - $10,710,000 Series A, $7,295,000 Series B (Taxable)

Issued to provide funds for the construction of the West Covina Big League Dreams Sports Park and adjacent infrastructure improvements. Series A Bonds are payable from base rental payments from Series A Site (six replica stadiums, a multi-sport pavilion, restaurants, batting cages, playgrounds and administration and maintenance facilities). Interest rates range from 4.0% to a maximum of 5.0% over the term of the bonds. Series B Bonds are payable from rental payments for Series B Site (comprised of the North Parking Structure located at the West Covina Civic Center Complex). Interest rates range from 5.39% to 6.07% over the term of the bonds.

Year-ending June 30	2006 A Principal	2006 A Interest	2006 B Principal	2006 B Interest	Total
2026	465,000	381,250	305,000	278,552	1,429,802
2027	495,000	358,000	325,000	260,100	1,438,100
2028	515,000	307,500	345,000	240,372	1,407,872
2029	540,000	333,250	365,000	219,431	1,457,681
2030	565,000	333,250	385,000	197,275	1,480,525
2031-2035	3,775,000	1,104,750	2,315,000	605,179	7,799,929
2036	1,270,000	187,250	550,000	33,385	2,040,635
Total 2006 Bonds	**$7,625,000**	**$3,005,250**	**$4,590,000**	**$1,834,294**	**$17,054,544**

2018 West Covina Public Financing Authority Lease Revenue Refunding Bonds, Series A and B
Original Issue - $24,165,000

This was composed of Series A ($19,310,000) and Series B ($4,855,000) Taxable bonds issued on November 20, 2018. The bonds are payable from lease payments from the City's General Fund as rental for certain public facilities. Interest rates range from 2.953% to 5.0% over the term of the bonds. The final maturity date is May 2044.

Year-ending June 30	2018 A Principal	2018 A Interest	2018 B Principal	2018 B Interest	Total
2026	620,000	721,400	420,000	99,471	1,860,871
2027	645,000	690,400	440,000	81,751	1,857,151
2028	680,000	658,150	455,000	62,968	1,856,118
2029	710,000	624,150	480,000	43,316	1,857,466
2030	730,000	588,650	500,000	22,345	1,840,995
2031-2035	7,075,000	2,099,750	-	-	9,174,750
2036-2040	5,245,000	541,000	-	-	5,786,000
2041-2044	470,000	48,000	-	-	518,000
Total 2018 Bonds	**$16,175,000**	**$5,971,500**	**$2,295,000**	**$309,851**	**$24,751,351**

Debt Service

2020 West Covina Public Financing Authority Lease Revenue Bonds, Series A
Original Issue - $204,095,000

On July 23, 2020, the West Covina Public Financing Authority issued Series A Lease Revenue Bonds in the amount of $204,095,000 for the purposes of funding a portion of its CalPERS obligation, capital improvements for the City, a reserve for the 2020A bonds and its cost of issuance. Interest rates range from 1.747% to 3.892% over the term of the bonds. The final maturity date is August 2045.

Year-ending June 30	2020 Series A Principal	2020 Series A Interest	Total
2026	4,560,000	6,711,662	11,271,662
2027	4,900,000	6,596,631	11,496,631
2028	5,265,000	6,462,372	11,727,372
2029	5,650,000	6,308,906	11,958,906
2030	6,060,000	6,137,193	12,197,193
2031-2035	37,405,000	27,342,010	64,747,010
2036-2040	52,325,000	19,165,988	71,490,988
2041-2045	71,625,000	7,307,717	78,932,717
Total 2020 Bonds	**$187,790,000**	**$86,032,479**	**$273,822,479**

Notes Payable

Energy Efficiency Loans Payable
Original Note - $6,602,048

In May 2021, the City entered into two lease-purchase agreements for the acquisition and installation of certain energy conservation equipment and improvements (solar) and installation of certain energy conservation equipment including lighting and HVAC (non-solar) with an aggregate principal borrowing of $6,602,048.

Year-ending June 30	Energy Principal	Energy Interest	Solar Principal	Solar Interest	Total
2026	205,201	74,346	102,494	107,506	489,547
2027	204,031	68,096	106,217	103,783	482,127
2028	207,426	61,848	110,076	99,924	479,274
2029	214,714	55,466	114,074	95,926	480,180
2030	225,373	48,837	118,218	91,782	484,210
2031-2035	1,269,617	134,643	658,707	391,293	2,454,260
2036-2040	162,128	2,586	1,460,184	220,222	1,845,120
2041	-	-	341,690	9,253	350,943
Total 2018 Bonds	**$2,488,490**	**$445,822**	**$3,011,660**	**$1,119,689**	**$7,065,661**

Debt Service

Summary of all Outstanding Debt

Summary of All Debt by Principal and Interest

Year-ending June 30	Principal	Interest	Total
2026	8,456,613	8,452,194	16,908,807
2027	7,839,166	8,217,170	16,056,336
2028	8,571,420	7,941,834	16,513,254
2029	9,077,706	7,713,914	16,791,620
2030	9,597,509	7,436,676	17,034,185
2031-2035	55,637,914	31,685,781	87,323,695
2036-2040	61,012,312	20,150,431	81,162,743
2041-2045	72,436,690	7,364,970	79,801,660
Total Debt	**$232,629,330**	**$98,962,970**	**$331,592,300**

Summary of All Debt by Series or Type

Year-ending June 30	Successor Agency Note	2017 Bonds	2006 Bonds	2018 Bonds	2020 Bonds	Loans Payable	Total
2026	578,918	1,278,007	1,429,802	1,860,871	11,271,662	489,547	16,908,807
2027	578,918	203,409	1,438,100	1,857,151	11,496,631	482,127	16,056,336
2028	578,918	463,700	1,407,872	1,856,118	11,727,372	479,274	16,513,254
2029	578,918	458,469	1,457,681	1,857,466	11,958,906	480,180	16,791,620
2030	578,918	452,344	1,480,525	1,840,995	12,197,193	484,210	17,034,185
2031-2035	2,894,590	253,156	7,799,929	9,174,750	64,747,010	2,454,260	87,323,695
2036-2040	-	-	2,040,635	5,786,000	71,490,988	1,845,120	81,162,743
2041-2045	-	-	-	518,000	78,932,717	350,943	79,801,660
Total	**$5,789,180**	**$3,109,085**	**$17,054,544**	**$24,751,351**	**$273,822,479**	**$7,065,661**	**$331,592,300**

Debt Ratings

Rating Agencies rate how likely debt will be repaid by an entity. The ratings are for informational purposes, they do not predict probability of default, or investment recommendations. Historically, bonds that receive a high letter grade can pay a lower interest rate than one with a lower grade. The City was rated by Standard & Poor's Rating Services, a well-known rating agency, which affirmed its rating of "A+."

Bond Rating	Grade	Risk
AAA	Investment	Lowest Risk
AA	Investment	Low Risk
A	Investment	Low Risk
BBB	Investment	Medium Risk
BB, B	Junk	High Risk
CCC, CC, C	Junk	Highest Risk
D	Junk	In Default

Fund 300 - Debt Service - City

	FY2022-23 Actual	FY2023-24 Actual	Original Budget FY2024-25	Estimated FY2024-25	Proposed Budget FY2025-26	Increase/ (Decrease)
Revenue						
Use of Money & Property	895,648	1,049,592	500,000	989,786	1,005,186	505,186
Revenue Total	**895,648**	**1,049,592**	**500,000**	**989,786**	**1,005,186**	**505,186**
Expenditures						
Debt Service	15,369,469	15,458,709	15,872,613	15,872,613	15,824,955	(47,658)
Expenditures Total	**15,369,469**	**15,458,709**	**15,872,613**	**15,872,613**	**15,824,955**	**(47,658)**
Transfers						
Transfer In	14,581,097	14,473,338	15,372,613	15,372,613	13,829,983	(1,542,630)
Transfers Total	**14,581,097**	**14,473,338**	**15,372,613**	**15,372,613**	**13,829,983**	**(1,542,630)**
Revenues Less Expenditures	**(14,473,821)**	**(14,409,118)**	**(15,372,613)**	**(14,882,827)**	**(14,819,769)**	
Net Transfers	14,581,097	14,473,338	15,372,613	15,372,613	13,829,983	
Net Change in Fund Balance	107,276	64,220	-	489,786	(989,786)	
Beginning Fund Balance	19,947,463	20,054,739	20,118,959	20,118,959	20,608,745	
Ending Fund Balance	**20,054,739**	**20,118,959**	**20,118,959**	**20,608,745**	**19,618,959**	

Fund Overview

The City has established one Debt Service Fund to accumulate assets for the repayment of City long-term debt, which includes outstanding bonds, notes, capital leases and related costs. Funding is accumulated from interest income, developer reimbursements, and transfers from the General Fund and the Successor Agency.

FY2025-2026 Expenditures

Debt Service payments for the next fiscal year are outlined below.

Debt Service	Principal	Interest	Total	Funding Source
2018A Bonds	620,000	721,400	1,341,400	General Fund
2018B Bonds	420,000	99,471	519,471	General Fund
2020A Bonds	4,560,000	6,711,662	11,271,662	General Fund
2006A Bonds	465,000	381,250	846,250	Successor Agency
2006B Bond	305,000	278,552	583,552	Successor Agency
Subtotal Bonds	**$6,370,000**	**$8,192,335**	**$14,562,335**	
Lease Purchase Agreements	307,695	181,853	489,548	General Fund
Note Payable to LA County	578,986	186,786	765,772	General Fund
Total Debt Service	**$7,256,681**	**$8,560,974**	**$15,817,655**	

Summary of Other Funds

	Expenditures	Revenue	Transfers Transfer In	Transfer Out
116-State Asset Forfeiture	-	10,300		
117-Equitable Sharing-USDOJ	1,789,707	111,000		
118-Equitable Sharing-Treasury	975,000	33,600	-	
119-Air Quality Improvement Trust	191,400	152,300		
120-Prop A Discretionary	100,000	121,900		
121-Prop A	3,549,940	3,040,520		
122-Prop C	2,698,824	2,598,270		
124-Gasoline Tax	2,916,603	3,073,448		
127-Police Donations	5,859	2,200		
128-Transportation Development Act	470,000	471,400		-
129-AB 939	59,839	332,100		
130-Bureau of Justice Asst.	-	-		
131-Community Dev. Block Grant	357,214	800,000		
138-ABC Grant	-	-		
140-STP Local	-	-		
143-LA County Park Bond	23,000	23,000		
144-Highway Safety Improvement Program	-	-		
145-Waste Mgt Enforcement Grant	163,196	57,119	-	
146-Senior Meals Program	328,270	325,100		
149-Used Oil Block Grant	16,000	16,000		-
150-Inmate Welfare	1,000	100		
153-Public Safety Augmentation	874,193	882,800		
155-COPS/SLESF	337,689	330,800		
158-CRV Recycling Grant	-	-	-	
160-Capital Projects	186,000		-	1,400,000
161-Construction Tax	20,000	9,700		
162-Information Technology	261,400	406,500		
164-Police Facilities Dev. Impact Fees	226,000	35,700		
165-Fire Facilities Dev. Impact Fees	-	43,300		
166-Park Facilities Dev. Impact Fees	100,000	49,000		
167-Admin. Facilities Dev. Impact Fees		6,300		
168-PW Facilities Dev. Impact Fees		3,000		

Summary of Other Funds

	Expenditures	Revenue	Transfers Transfer In	Transfer Out
169-Park Acquisition Fund	-	80,100		
170-PDF A - Del Norte	-	17,300		-
171-PDF B Palm View	-	20,700		-
172-PDF C Orangewood - Ca		46,500		
173-PDF D Walmerado-Cam.	-	-	-	
174-PDF E - Cortez		1,600		
175-PDF F - Gal-Wogrov-Cam		8,600		
177-PDF H - Friendship		1,100	-	
179-ARPA Local Fiscal Recovery Funds	-	-		
180-Future Street Improvements	171,400	171,400		
181-Maintenance District #1	812,018	818,500		
182-Maintenance District #2	487,480	289,800		
183-WC CSS CFD	150,980	116,300		
184-Maintenance District #4	1,902,123	1,088,350		
186-Maintenance District #6	336,261	169,700		
187-Maintenance District #7	377,781	191,450		
188-Citywide Maintenance District	2,376,615	1,976,303		
189-Sewer Maintenance	2,626,060	4,689,600		
190-Auto Plaza Improvement District	59,650	121,168		
191-General Plan Update	1,200,000	302,500		
197-Measure W Stormwater	3,600,000	1,525,500		
205-PEG Fund	14,000	400		
207-OTS Grants	12,360	12,360		
208-Justice Programs (OJP)	-	-		
212-Art In Public Places		19,400		
218-Homeland Security Grant	-	-	-	
220-WC Community Svcs Foundation	323,300	110,000		
221-Police Private Grants		-		
222-WC Chamber of Commerce	-	-		
224-Measure R	3,458,893	2,042,282		
225-CDBG - R	-	-		
232-Non-Federal Grants	-	-		

Summary of Other Funds

	Expenditures	Revenue	Transfers Transfer In	Transfer Out
233-Taskforce Reg. Autotheft Prev.	237,909	237,909		
234-Officer Wellness & Mental Health	4,617	1,700		
235-Measure M	4,902,314	2,845,200		
236-Measure A	-	-		
237-SB1 - Road Maintenance Rehab	4,875,000	3,070,496	567,200	
238-Law Enforcement Tobacco Grant	-	-		
239-CA Bureau of State Comm. Corr.				-
240-Measure H	-	2,200		
241-CASP Certification & Training		4,900		
242-Sportsplex	1,333,027	415,400	917,627	
375-Police Enterprise	416,635	302,100		
820-Successor Housing Agency	894,940	217,200		
Grand Total	**46,224,497**	**33,853,475**	**1,484,827**	**1,400,000**

Fund 116 - State Asset Forfeiture

	FY2022-23 Actual	FY2023-24 Actual	Original Budget FY2024-25	Estimated FY2024-25	Adopted Budget FY2025-26	Increase/ (Decrease)
Revenue						
Use of Money & Property	4,340	8,740	6,100	6,100	10,300	4,200
Revenue Total	**4,340**	**8,740**	**6,100**	**6,100**	**10,300**	**4,200**
Expenditures						
Capital Assets	-	-	100,000	100,000	-	(100,000)
Expenditures Total	**-**	**-**	**100,000**	**100,000**	**-**	**(100,000)**
Revenues Less Expenditures	**4,340**	**8,740**	**(93,900)**	**(93,900)**	**10,300**	
Net Change in Fund Balance	4,340	8,740	(93,900)	(93,900)	10,300	
Beginning Fund Balance	280,006	284,346	293,086	293,086	199,186	
Ending Fund Balance	**284,346**	**293,086**	**199,186**	**199,186**	**209,486**	

Fund Overview

Asset Seizure revenues are received based on the City's participation in drug-related asset seizures. Funds are received from federal and state agencies. These funds are restricted to uses that enhance the police department's programs.

FY2025-2026 Expenditures

There are not any expenditures planned for FY2025-2026.

Fund 117 - Equitable Sharing-USDOJ

	FY2022-23 Actual	FY2023-24 Actual	Original Budget FY2024-25	Estimated FY2024-25	Adopted Budget FY2025-26	Increase/ (Decrease)
Revenue						
From Other Agencies	155,882	42,114	-	688,966	-	-
Other Revenues	52,500	120,273	-	92,000	-	-
Use of Money & Property	73,765	112,016	84,600	84,600	111,000	26,400
Revenue Total	**282,147**	**274,402**	**84,600**	**865,566**	**111,000**	**26,400**
Expenditures						
Capital Assets	1,173,234	310,918	1,165,000	1,165,000	765,000	(400,000)
Materials & Services	534,655	868,845	645,000	661,000	815,000	170,000
Salaries & Benefits	89,722	146,168	189,432	200,502	209,707	19,075
Expenditures Total	**1,797,611**	**1,325,931**	**1,999,432**	**2,026,502**	**1,789,707**	**(210,925)**

Revenues Less Expenditures	**(1,515,464)**	**(1,051,529)**	**(1,914,832)**	**(1,160,936)**	**(1,678,707)**
Net Change in Fund Balance	(1,515,464)	(1,051,529)	(1,914,832)	(1,160,936)	(1,678,707)
Beginning Fund Balance	5,652,207	4,136,743	3,085,214	3,085,214	1,924,278
Ending Fund Balance	**4,136,743**	**3,085,214**	**1,170,382**	**1,924,278**	**245,571**

Fund Overview

Asset Seizure revenues are received from federal and state agencies based on the City's participation in drug-related asset seizures. These funds are restricted to uses that enhance police programs.

Disclosure

Having received sufficient federal equitable sharing revenue stemming from joint local-federal narcotics cases, the Chief of Police has prioritized the following appropriations in FY 2025-26. These appropriations adhere to the spending rules and supplanting prohibitions detailed in the Guide to Equitable Sharing for State, Local, and Tribal Law Enforcement Agencies.

FY2025-2026 Expenditures

- Continued funding for replacement/backfill Officer position behind Federal Task Force Officer assigned to the U.S. Marshal Service's Regional Fugitive Task Force. **$210,000**

- Operational and membership costs for the regional Com-Net radio communications JPA, and dedicated Ethernet utility lines connecting to the Glendale headquarters. **$150,000**

- Law enforcement computer system technology hardware, services, and licenses. These include firewalls and data storage, dispatch console maintenance, information technology support services, virtualized infrastructure items, and software licenses. **$600,000**

- Special Enforcement Team Travel costs, pursuant to joint local-federal narcotics investigations. **$15,000**

- Police vehicles and mounted equipment. **$200,000**

- Equipment items including tactical response equipment, location tracking equipment, radio equipment, handheld ticketing equipment, and simulator training equipment. **$200,000**

- Police supplies, including GPS based surveillance items to track narcotics suspects, SWAT supplies, protective gear, and other emergency response items supporting front line law enforcement.**$100,000**

Fund 118 - Equitable Sharing-Treasury

	FY2022-23 Actual	FY2023-24 Actual	Original Budget FY2024-25	Estimated FY2024-25	Adopted Budget FY2025-26	Increase/ (Decrease)
Revenue						
From Other Agencies	1,163,793	2,479,133	-	92,053	-	-
Use of Money & Property	7,539	80,476	42,100	42,100	33,600	(8,500)
Revenue Total	**1,171,332**	**2,559,609**	**42,100**	**134,153**	**33,600**	**(8,500)**
Expenditures						
Capital Assets	-	249,798	575,000	575,000	875,000	300,000
Materials & Services	-	-	100,000	100,000	100,000	-
Expenditures Total	**-**	**249,798**	**675,000**	**675,000**	**975,000**	**300,000**
Revenues Less Expenditures	**1,171,332**	**2,309,811**	**(632,900)**	**(540,847)**	**(941,400)**	
Net Transfers	42,225	-	-	-	-	
Net Change in Fund Balance	1,213,557	2,309,811	(632,900)	(540,847)	(941,400)	
Beginning Fund Balance	-	1,213,557	3,523,368	3,523,368	2,982,521	
Ending Fund Balance	**1,213,557**	**3,523,368**	**2,890,468**	**2,982,521**	**2,041,121**	

Fund Overview

Asset Seizure revenues are received from federal and state agencies based on the City's participation in drug-related asset seizures. These funds are restricted to uses that enhance police programs.

Disclosure

Having received sufficient federal equitable sharing revenue stemming from joint local-federal narcotics cases, the Chief of Police has prioritized the following appropriations in FY 2025-2026. These appropriations adhere to the spending rules and supplanting prohibitions detailed in the Guide to Equitable Sharing for State, Local, and Tribal Law Enforcement Agencies.

FY2025-2026 Expenditures

- Police supplies, including GPS based surveillance items to track narcotics suspects, SWAT supplies, protective gear, and other emergency response items supporting front line law enforcement. **$100,000**

- Police vehicles and mounted equipment. **$875,000** (7 patrol vehicles and 4 ISSD)

Fund 119 - Air Quality Improvement Trust

	FY2022-23 Actual	FY2023-24 Actual	Original Budget FY2024-25	Estimated FY2024-25	Adopted Budget FY2025-26	Increase/ (Decrease)
Revenue						
From Other Agencies	177,616	108,830	136,500	172,800	140,600	4,100
Other Revenues	17,000	-	-	-	-	-
Use of Money & Property	6,468	11,251	7,600	12,000	11,700	4,100
Revenue Total	**201,084**	**120,081**	**144,100**	**184,800**	**152,300**	**8,200**
Expenditures						
Allocated Costs	400	400	400	400	400	-
Capital Assets	421,921	56,842	225,000	362,700	190,000	(35,000)
Materials & Services	1,000	-	1,000	1,000	1,000	-
Expenditures Total	**423,321**	**57,242**	**226,400**	**364,100**	**191,400**	**(35,000)**
Revenues Less Expenditures	**(222,237)**	**62,839**	**(82,300)**	**(179,300)**	**(39,100)**	
Net Change in Fund Balance	(222,237)	62,839	(82,300)	(179,300)	(39,100)	
Beginning Fund Balance	589,462	367,225	430,064	430,064	250,764	
Ending Fund Balance	**367,225**	**430,064**	**347,764**	**250,764**	**211,664**	

Fund Overview

In 1991-1992, the state passed AB 2766, the State's Air Quality Improvement Trust Fund. An increase in motor vehicle license fees collected by the State of California supports this state fund. The City receives a portion of the fees to enhance the City's clean air efforts. Money is distributed to the cities based on population, and additional discretionary grants are made based on specific requests.

FY2025-2026 Expenditures

Expenditures are proposed to fund 4 new vehicles (two for Public Safety and two for Community Services)

Fund 120 - Prop A Discretionary

	FY2022-23 Actual	FY2023-24 Actual	Original Budget FY2024-25	Estimated FY2024-25	Adopted Budget FY2025-26	Increase/ (Decrease)
Revenue						
From Other Agencies	331,733	-	-	135,451	121,900	121,900
Revenue Total	**331,733**	**-**	**-**	**135,451**	**121,900**	**121,900**
Expenditures						
Materials & Services	3,200	59,570	100,000	100,000	100,000	-
Expenditures Total	**3,200**	**59,570**	**100,000**	**100,000**	**100,000**	**-**

Revenues Less Expenditures	**328,533**	**217,807**	**(100,000)**	**35,451**	**21,900**
Net Change in Fund Balance	328,533	217,807	(100,000)	35,451	21,900
Beginning Fund Balance	111,618	440,151	657,958	657,958	693,409
Ending Fund Balance	**440,151**	**657,958**	**557,958**	**693,409**	**715,309**

Fund Overview

The City applies to Los Angeles County Metro Transportation for the a Proposition A Discretionary Fund grant. The funds are to be used to improve service or to coordinate transportation services.

FY2025-2026 Expenditures

Expenditures will be used for regional transportation professional services.

Fund 121 - Prop A

	FY2022-23 Actual	FY2023-24 Actual	Original Budget FY2024-25	Estimated FY2024-25	Adopted Budget FY2025-26	Increase/ (Decrease)
Revenue						
Other Taxes	2,775,481	2,870,213	3,034,660	3,034,660	3,013,720	(20,940)
Use of Money & Property	29,120	53,766	27,600	27,600	26,800	(800)
Revenue Total	**2,804,601**	**2,923,979**	**3,062,260**	**3,062,260**	**3,040,520**	**(21,740)**
Expenditures						
Materials & Services	2,538,818	3,040,709	2,319,995	2,041,240	3,544,000	1,224,005
Allocated Costs	5,900	5,940	5,940	5,940	5,940	-
Expenditures Total	**2,544,718**	**3,046,649**	**2,325,935**	**2,047,180**	**3,549,940**	**1,224,005**

Revenues Less Expenditures	**259,883**	**(122,670)**	**736,325**	**1,015,080**	**(509,420)**
Net Change in Fund Balance	259,883	(122,670)	736,325	1,015,080	(509,420)
Beginning Fund Balance	166,878	426,761	304,091	304,091	1,319,171
Ending Fund Balance	**426,761**	**304,091**	**1,040,416**	**1,319,171**	**809,751**

Fund Overview

Under Proposition A, the City receives 0.5% of the sales tax levied in Los Angeles County to provide transportation-related programs and projects. For years the City has sold its Proposition A funds to other cities in exchange for non-restricted General Fund dollars.

FY2025-2026 Expenditures

FY2025-2026 Expenditures are proposed to be exchanged for non-restricted General Fund dollars.

Fund 122 - Prop C

	FY2022-23 Actual	FY2023-24 Actual	Original Budget FY2024-25	Estimated FY2024-25	Adopted Budget FY2025-26	Increase/ (Decrease)
Revenue						
General Revenue						
Use of Money & Property	39,421	88,398	61,000	61,000	81,100	20,100
General Revenue Total	**39,421**	**88,398**	**61,000**	**61,000**	**81,100**	**20,100**
Public Works						
Other Taxes	2,302,183	2,380,775	2,517,170	2,517,170	2,517,170	-
Charges For Service	17,920	15,495	-	12,408	-	-
From Other Agencies	54,567	-	-	-	-	-
Public Works Total	**2,374,670**	**2,396,270**	**2,517,170**	**2,529,578**	**2,517,170**	**-**
Revenue Total	**2,414,091**	**2,484,668**	**2,578,170**	**2,590,578**	**2,598,270**	**20,100**
Expenditures						
Community Services						
Salaries & Benefits	54,850	75,653	65,898	65,132	72,263	6,365
Materials & Services	1,410,267	1,487,282	1,935,712	1,935,712	1,978,243	42,531
Allocated Costs	128,300	149,760	119,820	119,820	122,950	3,130
Community Services Total	**1,593,417**	**1,712,695**	**2,121,430**	**2,120,664**	**2,173,456**	**52,026**
CIP						
Capital Assets	21,239	-	-	-	-	-
CIP Total	**21,239**	**-**	**-**	**-**	**-**	**-**
Community Development						
Salaries & Benefits	18,422	8,911	6,602	6,410	7,868	1,266
Materials & Services	434,497	471,851	517,500	517,500	517,500	-
Community Development Total	**452,919**	**480,762**	**524,102**	**523,910**	**525,368**	**1,266**
Expenditures Total	**2,067,575**	**2,193,457**	**2,645,532**	**2,644,574**	**2,698,824**	**53,292**

Revenues Less Expenditures	**346,516**	**291,211**	**(67,362)**	**(53,996)**	**(100,554)**
Net Change in Fund Balance	346,516	291,211	(67,362)	(53,996)	(100,554)
Beginning Fund Balance	1,980,445	2,326,961	2,618,172	2,618,172	2,564,176
Ending Fund Balance	**2,326,961**	**2,618,172**	**2,550,810**	**2,564,176**	**2,463,622**

Fund Overview

Under Proposition C, the City receives a portion of an additional ½ cent sales tax approved for transportation-related programs in Los Angeles County. Funds may be used for capital projects similar to those allowed under Proposition A. Projects include street rehabilitation and reconstruction, traffic monitoring systems, congestion management and planning, bus shelter maintenance, Park-and-Ride lots, shuttle and Dial-A-Ride services and recreational transit services.

FY2025-2026 Expenditures

Community Development expenses primarily include the traffic engineering for over $500,000.

Public Services expenses include contract services for Dial-A-Ride, bus shelter maintenance, and recreational transit services; additionally there are allocated administrative costs for 6 employees' included in the expenditures.

Fund 124 - Gasoline Tax

	FY2022-23 Actual	FY2023-24 Actual	Original Budget FY2024-25	Estimated FY2024-25	Adopted Budget FY2025-26	Increase/ (Decrease)
Revenue						
Licenses & Permits	208	-	-	-	-	-
Use of Money & Property	20,129	27,240	21,700	21,700	21,800	100
From Other Agencies	2,740,515	2,954,749	2,981,527	3,057,354	3,051,648	70,121
Revenue Total	**2,760,852**	**2,981,989**	**3,003,227**	**3,079,054**	**3,073,448**	**70,221**
Expenditures						
Salaries & Benefits	926,701	946,917	1,186,663	1,073,207	1,185,806	(857)
Materials & Services	1,568,518	1,573,951	1,612,049	1,580,799	1,154,449	(457,600)
Allocated Costs	597,168	607,513	585,615	585,615	576,348	(9,267)
Capital Assets	201,483	33,738	-	673,502	-	-
Expenditures Total	**3,293,870**	**3,162,118**	**3,384,327**	**3,913,123**	**2,916,603**	**(467,724)**
Revenues Less Expenditures	**(533,018)**	**(180,129)**	**(381,100)**	**(834,069)**	**156,845**	
Net Change in Fund Balance	(533,018)	(180,129)	(381,100)	(834,069)	156,845	
Beginning Fund Balance	1,405,804	872,786	692,657	692,657	(141,412)	
Ending Fund Balance	**872,786**	**692,657**	**311,557**	**(141,412)**	**15,433**	

Fund Overview

This fund accounts for State Gas Tax monies received under various state laws. The funds are used to fund the City's street maintenance program. Activities include ongoing minor street repairs, upgrades of traffic signals, replacement and installation of new traffic signs and street painting. Programs are administered through the Community Development and Public Services Departments.

FY2025-2026 Expenditures

Expenditures are used for street maintenance operations.

Fund 127 - Police Donations

	FY2022-23 Actual	FY2023-24 Actual	Original Budget FY2024-25	Estimated FY2024-25	Adopted Budget FY2025-26	Increase/ (Decrease)
Revenue						
Other Revenues	1,320	1,920	1,500	1,500	1,200	(300)
Use of Money & Property	496	901	600	600	1,000	400
Revenue Total	**1,816**	**2,821**	**2,100**	**2,100**	**2,200**	**100**
Expenditures						
Materials & Services	4,696	4,209	5,859	5,859	5,859	-
Expenditures Total	**4,696**	**4,209**	**5,859**	**5,859**	**5,859**	**-**
Revenues Less Expenditures	**(2,880)**	**(1,388)**	**(3,759)**	**(3,759)**	**(3,659)**	
Net Change in Fund Balance	(2,880)	(1,388)	(3,759)	(3,759)	(3,659)	
Beginning Fund Balance	33,176	30,296	28,908	28,908	25,149	
Ending Fund Balance	**30,296**	**28,908**	**25,149**	**25,149**	**21,490**	

Fund Overview

This fund accounts for donations received from various private donors to be used on expenditures related to various police programs.

FY2025-2026 Expenditures

Expenditures are proposed to fund materials for various police programs.

Fund 128 - Transportation Development Act

	FY2022-23 Actual	FY2023-24 Actual	Original Budget FY2024-25	Estimated FY2024-25	Adopted Budget FY2025-26	Increase/ (Decrease)
Revenue						
Use of Money & Property	-	1,293	900	900	1,400	500
From Other Agencies	75,945	-	70,000	149,774	470,000	400,000
Revenue Total	**75,945**	**1,293**	**70,900**	**150,674**	**471,400**	**400,500**
Expenditures						
Capital Assets	34,061	1,779	70,000	149,774	470,000	400,000
Expenditures Total	**34,061**	**1,779**	**70,000**	**149,774**	**470,000**	**400,000**
Revenues Less Expenditures	**41,884**	**(486)**	**900**	**900**	**1,400**	
Net Transfers	(10)	-	-	-	-	
Net Change in Fund Balance	41,874	(486)	900	900	1,400	
Beginning Fund Balance	10	41,884	41,398	41,398	42,298	
Ending Fund Balance	**41,884**	**41,398**	**42,298**	**42,298**	**43,698**	

Fund Overview

Transportation Development Act funds are received through Los Angeles County and may only be used for local streets and roads. These funds are generally used by the City for sidewalk rehabilitation and construction, and the long-term transportation planning efforts within the City.

FY2025-2026 Expenditures

FY2025-2026 Expenditures are programmed in the CIP.

Fund 129 - AB 939

	FY2022-23 Actual	FY2023-24 Actual	Original Budget FY2024-25	Estimated FY2024-25	Adopted Budget FY2025-26	Increase/ (Decrease)
Revenue						
Charges For Service	220,042	312,310	292,000	292,000	292,000	-
Use of Money & Property	17,303	40,179	27,000	27,000	40,100	13,100
Revenue Total	**237,345**	**352,489**	**319,000**	**319,000**	**332,100**	**13,100**
Expenditures						
Salaries & Benefits	40,947	25,872	85,517	61,588	6,839	(78,678)
Materials & Services	20,139	18,760	36,900	36,900	36,900	-
Allocated Costs	16,700	19,170	15,740	15,740	16,100	360
Expenditures Total	**77,786**	**63,802**	**138,157**	**114,228**	**59,839**	**(78,318)**
Revenues Less Expenditures	**159,559**	**288,687**	**180,843**	**204,772**	**272,261**	
Net Change in Fund Balance	159,559	288,687	180,843	204,772	272,261	
Beginning Fund Balance	1,066,949	1,226,508	1,515,195	1,515,195	1,719,967	
Ending Fund Balance	**1,226,508**	**1,515,195**	**1,696,038**	**1,719,967**	**1,992,228**	

Fund Overview

This fund accounts for revenues and expenditures of programs implemented to meet the requirements of the California Integrated Waste Management Act of 1989 (AB 939). Revenues are generated through a waste management fee. Programs funded include the development and implementation of a solid waste reduction and recycling project, household hazardous waste disposal project, and solid waste management activities.

FY2025-2026 Expenditures

Funding includes supplies for E-waste, Earth advertising, consulting services relating to waste management.

Fund 130 - Bureau of Justice Asst.

	FY2022-2023 Actual	FY2023-24 Actual	Original Budget FY2024-25	Estimated FY2024-25	Adopted Budget FY2025-26	Increase/ (Decrease)
Revenue						
From Other Agencies	19,375	20,869	-	19,999	-	-
Revenue Total	**19,375**	**20,869**	**-**	**19,999**	**-**	**-**
Expenditures						
Materials & Services	19,375	20,869	-	19,999	-	-
Expenditures Total	**19,375**	**20,869**	**-**	**19,999**	**-**	**-**
Revenues Less Expenditures	-	-	-	-	-	
Ending Fund Balance	-	-	-	-	-	

Fund Overview

This fund accounts for grant revenue provided by the federal Bureau of Justice Assistance (BJA), within the U.S. Department of Justice (DOJ). The Edward Byrne Memorial Justice Assistance Grant (JAG) Program grant funds must be used to hire additional personnel and/or purchase equipment, supplies, contractual support, training, technical assistance, and information systems for criminal justice.

FY2025-2026 Expenditures

There are not any expenditures planned for FY2025-2026.

Fund 131 - Community Dev. Block Grant

	FY2022-23 Actual	FY2023-24 Actual	Original Budget FY2024-25	Estimated FY2024-25	Adopted Budget FY2025-26	Increase/ (Decrease)
Revenue						
Charges For Service	20,000	-	-	-	-	-
Other Revenues	35,491	2,904,689	-	9,554	-	-
From Other Agencies	301,048	158,210	268,989	555,659	800,000	531,011
Revenue Total	**356,539**	**3,062,899**	**268,989**	**565,213**	**800,000**	**531,011**
Expenditures						
Salaries & Benefits	100,288	125,923	124,809	129,910	137,721	12,912
Materials & Services	126,729	100,662	131,800	234,041	207,113	75,313
Allocated Costs	12,300	12,380	12,380	12,380	12,380	-
Capital Assets	49,829	-	-	-	-	-
Expenditures Total	**289,146**	**238,965**	**268,989**	**376,331**	**357,214**	**88,225**
Revenues Less Expenditures	**67,393**	**2,823,934**	**-**	**188,882**	**442,786**	
Net Change in Fund Balance	67,393	2,823,934	-	188,882	442,786	
Beginning Fund Balance	(64,939)	2,454	2,826,388	2,826,388	3,015,270	
Ending Fund Balance	**2,454**	**2,826,388**	**2,826,388**	**3,015,270**	**3,458,056**	

Fund Overview

This fund accounts for activities of the Community Development Block Grant (CDBG) received from the U.S. Department of Housing and Urban Development, including monies received from this agency as part of the federal stimulus program.

FY2025-2026 Expenditures

Expenditures will be used for Fair Housing and CDBG consultants and subrecipient pass-through for the Senior Meals program

Fund 140 - STP Local

	FY2022-23 Actual	FY2023-24 Actual	Original Budget FY2024-25	Estimated FY2024-25	Adopted Budget FY2025-26	Increase/ (Decrease)
Revenue						
From Other Agencies	-	-	-	1,356	-	-
Revenue Total	**-**	**-**	**-**	**1,356**	**-**	**-**
Expenditures						
Capital Assets	18,981	(18,981)	-	1,356	-	-
Expenditures Total	**18,981**	**(18,981)**	**-**	**1,356**	**-**	**-**
Revenues Less Expenditures	**(18,981)**	**18,981**	**-**	**-**	**-**	
Net Change in Fund Balance	(18,981)	18,981	-	-	-	
Beginning Fund Balance	-	(18,981)	-	-	-	
Ending Fund Balance	**(18,981)**	**-**	**-**	**-**	**-**	

Fund Overview

This fund accounts for federal money received for projects to preserve and improve the conditions and performance on any Federal-aid highway, bridge and tunnel projects on any public road, pedestrian and bicycle infrastructure, and transit capital projects. Caltrans and the Federal Highway Administration must approve projects.

FY2025-2026 Expenditures

There are not any expenditures planned at this time, however; expenses will be amended into the budget as approved by Caltrans and the Federal Highway Administration.

Fund 143 - LA County Park Bond

	FY2022-23 Actual	FY2023-24 Actual	Original Budget FY2024-25	Estimated FY2024-25	Adopted Budget FY2025-26	Increase/ (Decrease)
Revenue						
From Other Agencies	473,357	-	19,000	30,721	23,000	4,000
Revenue Total	**473,357**	**-**	**19,000**	**30,721**	**23,000**	**4,000**
Expenditures						
Materials & Services	(4,090)	11,721	19,000	19,000	23,000	4,000
Capital Assets	19,533	-	-	-	-	-
Expenditures Total	**15,443**	**11,721**	**19,000**	**19,000**	**23,000**	**4,000**

Revenues Less Expenditures	**457,914**	**(11,721)**	**-**	**11,721**	**-**
Net Change in Fund Balance	457,914	(11,721)	-	11,721	-
Beginning Fund Balance	(457,914)	-	(11,721)	(11,721)	0
Ending Fund Balance	**-**	**(11,721)**	**(11,721)**	**0**	**0**

Fund Overview

These funds account for grant money received through the Los Angeles County Regional Park and Open Space District Grant for projects to improve and rehabilitate parks, recreational facilities, trails, and open space lands.

FY2025-2026 Expenditures

Funding includes maintenance and repairs for the Del Norte Splash Pad.

Fund 145 - Waste Mgt Enforcement Grant

	FY2022-23 Actual	FY2023-24 Actual	Original Budget FY2024-25	Estimated FY2024-25	Adopted Budget FY2025-26	Increase/ (Decrease)
Revenue						
Other Revenues	-	49,000	-	-	-	-
Use of Money & Property	17,558	34,832	24,500	24,500	41,400	16,900
From Other Agencies	15,718	31,462	15,719	15,719	15,719	-
Revenue Total	**33,276**	**115,294**	**40,219**	**40,219**	**57,119**	**16,900**
Expenditures						
Materials & Services	59,692	85,972	115,700	163,196	163,196	47,496
Expenditures Total	**59,692**	**85,972**	**115,700**	**163,196**	**163,196**	**47,496**
Revenues Less Expenditures	**(26,416)**	**29,322**	**(75,481)**	**(122,977)**	**(106,077)**	
Net Transfers	15,729	-	-	-	-	
Net Change in Fund Balance	(10,687)	29,322	(75,481)	(122,977)	(106,077)	
Beginning Fund Balance	957,087	946,400	975,722	975,722	852,745	
Ending Fund Balance	**946,400**	**975,722**	**900,241**	**852,745**	**746,669**	

Fund Overview

This fund accounts for the money received from the State of California to help support the local enforcement agent who monitors the local closed landfill.

FY2025-2026 Expenditures

Funding is included for Landfill regulatory compliance consultants.

Fund 146 - Senior Meals Program

	FY2022-23 Actual	FY2023-24 Actual	Original Budget FY2024-25	Estimated FY2024-25	Adopted Budget FY2025-26	Increase/ (Decrease)
Revenue						
Charges For Service	19,082	18,003	20,000	20,000	20,000	-
Use of Money & Property	1,711	2,197	2,100	2,100	200	(1,900)
From Other Agencies	345,289	188,835	302,000	302,000	304,900	2,900
Revenue Total	**366,082**	**209,036**	**324,100**	**324,100**	**325,100**	**1,000**
Expenditures						
Salaries & Benefits	129,482	131,846	137,918	144,983	154,980	17,062
Materials & Services	173,209	129,778	140,100	143,100	132,600	(7,500)
Allocated Costs	44,400	44,690	44,690	44,690	40,690	(4,000)
Expenditures Total	**347,091**	**306,314**	**322,708**	**332,773**	**328,270**	**5,562**

Revenues Less Expenditures	**18,991**	**(97,279)**	**1,392**	**(8,673)**	**(3,170)**
Net Change in Fund Balance	18,991	(97,279)	1,392	(8,673)	(3,170)
Beginning Fund Balance	90,246	109,237	11,958	11,958	3,285
Ending Fund Balance	**109,237**	**11,958**	**13,350**	**3,285**	**115**

Fund Overview

This program provides meals to low-income seniors with funding from the United States Department of Agriculture and Area Agency on Aging. The program also receives donations from seniors for the meals served.

FY2025-2026 Expenditures

Funding is primarily to reimbursable of raw food to provide meals to seniors.

Fund 149 - Used Oil Block Grant

	FY2022-23 Actual	FY2023-24 Actual	Original Budget FY2024-25	Estimated FY2024-25	Adopted Budget FY2025-26	Increase/ (Decrease)
Revenue						
From Other Agencies	16,597	(1,609)	16,600	15,454	16,000	(600)
Revenue Total	**16,597**	**(1,609)**	**16,600**	**15,454**	**16,000**	**(600)**
Expenditures						
Materials & Services	12,381	-	13,000	13,744	14,290	1,290
Allocated Costs	1,700	1,710	1,710	1,710	1,710	-
Expenditures Total	**14,081**	**1,710**	**14,710**	**15,454**	**16,000**	**1,290**
Revenues Less Expenditures	**2,516**	**(3,319)**	**1,890**	**-**	**-**	
Net Transfers	(26,365)	-	-	-	-	
Net Change in Fund Balance	(23,849)	(3,319)	1,890	-	-	
Beginning Fund Balance	32,159	8,310	4,991	4,991	4,991	
Ending Fund Balance	**8,310**	**4,991**	**6,881**	**4,991**	**4,991**	

Fund Overview

The California Integrated Waste Management Board (CIWMB) provides grant funds to cities to promote used motor oil recycling.

FY2025-2026 Expenditures

Expenditures will be used on used oil collection/filter exchange contract services.

Fund 150 - Inmate Welfare

	FY2022-23 Actual	FY2023-24 Actual	Original Budget FY2024-25	Estimated FY2024-25	Adopted Budget FY2025-26	Increase/ (Decrease)
Revenue						
Use of Money & Property	134	239	200	200	100	(100)
Revenue Total	**134**	**239**	**200**	**200**	**100**	**(100)**
Expenditures						
Materials & Services	1,500	1,620	4,000	4,000	1,000	(3,000)
Expenditures Total	**1,500**	**1,620**	**4,000**	**4,000**	**1,000**	**(3,000)**
Revenues Less Expenditures	**(1,366)**	**(1,381)**	**(3,800)**	**(3,800)**	**(900)**	
Net Change in Fund Balance	(1,366)	(1,381)	(3,800)	(3,800)	(900)	
Beginning Fund Balance	9,989	8,623	7,242	7,242	3,442	
Ending Fund Balance	**8,623**	**7,242**	**3,442**	**3,442**	**2,542**	

Fund Overview

This fund accounts for any money, refund, rebate or commission received from a telephone call from inmates while incarcerated to meet the requirements of California Penal Code: Part 3; Title 4; Chapter 1; Section 4025. The monies are to be expended for the benefit, education, and welfare of inmates confined within the jail. Any funds that are not needed for the welfare of the inmates may be expended for the maintenance of the jail facilities.

FY2025-2026 Expenditures

Expenditures will be used for inmate welfare.

Fund 153 - Public Safety Augmentation

	FY2022-23 Actual	FY2023-24 Actual	Original Budget FY2024-25	Estimated FY2024-25	Adopted Budget FY2025-26	Increase/ (Decrease)
Revenue						
Other Taxes	982,866	970,096	861,400	861,400	874,300	12,900
Use of Money & Property	13,228	13,309	11,000	8,000	8,500	(2,500)
Charges For Service	-	-	-	-	-	-
Revenue Total	**996,094**	**983,405**	**872,400**	**869,400**	**882,800**	**10,400**
Expenditures						
Salaries & Benefits	916,195	809,687	874,855	958,309	715,693	(159,162)
Capital Assets	192,786	105,500	207,000	222,000	103,500	(103,500)
Materials & Services	36,290	244,328	70,000	70,000	55,000	(15,000)
Expenditures Total	**1,145,271**	**1,159,514**	**1,151,855**	**1,250,309**	**874,193**	**(277,662)**
Revenues Less Expenditures	**(149,177)**	**(176,109)**	**(279,455)**	**(380,909)**	**8,607**	
Net Transfers	-	-	-	-	-	
Net Change in Fund Balance	(149,177)	(176,109)	(279,455)	(380,909)	8,607	
Beginning Fund Balance	710,345	561,168	385,059	385,059	4,149	
Ending Fund Balance	**561,168**	**385,059**	**105,604**	**4,149**	**12,756**	

Fund Overview

This fund accounts for the permanent extension of the sales tax by ½ cent guaranteed under Proposition 172. These revenues are restricted to the enhancement of public safety services. Revenue is allocated based on each qualified county's proportionate share of statewide taxable sales.

FY2025-2026 Expenditures

Expenditures fund police officer staffing, flock cameras, and other public safety enhancement services.

Fund 155 - COPS/SLESF

	FY2022-23 Actual	FY2023-24 Actual	Original Budget FY2024-25	Estimated FY2024-25	Adopted Budget FY2025-26	Increase/ (Decrease)
Revenue						
From Other Agencies	272,766	311,793	292,000	331,730	330,000	38,000
Use of Money & Property	2,574	1,916	1,200	1,600	800	(400)
Other Revenues	-	-	-	-	-	-
Revenue Total	**275,340**	**313,709**	**293,200**	**333,330**	**330,800**	**37,600**
Expenditures						
Salaries & Benefits	500,496	173,184	190,583	192,060	237,689	47,106
Materials & Services	140,759	111,701	100,000	100,000	100,000	-
Capital Assets	63,032	-	-	49,000	-	-
Expenditures Total	**704,287**	**284,885**	**290,583**	**341,060**	**337,689**	**47,106**
Revenues Less Expenditures	**(428,947)**	**28,824**	**2,617**	**(7,730)**	**(6,889)**	
Net Transfers	-	-	-	-	-	
Net Change in Fund Balance	(428,947)	28,824	2,617	(7,730)	(6,889)	
Beginning Fund Balance	428,946	(1)	28,823	28,823	21,093	
Ending Fund Balance	**(1)**	**28,823**	**31,440**	**21,093**	**14,204**	

Fund Overview

This fund accounts for grant revenue provided by the state to support Community Oriented Policing programs. Funds must be spent on front-line law enforcement services.

FY2025-2026 Expenditures

Expenditures will be used for staffing and body worn camera units.

Fund 158 - CRV Recycling Grant

	FY2022-23 Actual	FY2023-24 Actual	Original Budget FY2024-25	Estimated FY2024-25	Adopted Budget FY2025-26	Increase/ (Decrease)
Revenue						
From Other Agencies	27,221	27,302	-	-	-	-
Revenue Total	**27,221**	**27,302**	**-**	**-**	**-**	**-**
Expenditures						
Materials & Services	5,100	5,100	28,000	28,000	-	(28,000)
Capital Assets	25,945	21,722	-	-	-	-
Expenditures Total	**31,045**	**26,822**	**28,000**	**28,000**	**-**	**(28,000)**
Transfers						
Revenues Less Expenditures	**(3,824)**	**480**	**(28,000)**	**(28,000)**	**-**	
Net Transfers	26,365	-	-	-	-	
Net Change in Fund Balance	22,541	480	(28,000)	(28,000)	-	
Beginning Fund Balance	95,003	117,544	118,024	118,024	90,024	
Ending Fund Balance	**117,544**	**118,024**	**90,024**	**90,024**	**90,024**	

Fund Overview

The Beverage Container Recycling Grant provides funds derived from consumer deposits on beverage containers. These funds are to be used for beverage container recycling and litter cleanup activities.

FY2025-2026 Expenditures

There are not any expenditures planned for FY2025-2026.

Fund 160 - Capital Projects

	FY2022-23 Actual	FY2023-24 Actual	Original Budget FY2024-25	Estimated FY2024-25	Adopted Budget FY2025-26	Increase/ (Decrease)
Expenditures						
Street	7,656	149,837	-	-	-	-
CIP - Facilities	911,609	625,577	825,000	4,428,033	186,000	(639,000)
CIP - Misc.	236,988	(198,408)	-	968,588	-	-
CIP - Parks	345,327	52,685	280,000	1,683,256	-	(280,000)
Vehicles & Equipment	7,547	1,831	-	-	-	-
Expenditures Total	**1,509,127**	**631,522**	**1,105,000**	**7,079,877**	**186,000**	**(919,000)**
Revenues Less Expenditures	**(1,509,127)**	**(631,522)**	**(1,105,000)**	**(7,079,877)**	**(186,000)**	
Net Transfers	2,525,000	1,501,600	-	468,192	(1,400,000)	
Net Change in Fund Balance	1,015,873	870,078	(1,105,000)	(6,611,685)	(1,586,000)	
Beginning Fund Balance	6,601,977	7,617,850	8,487,928	8,487,928	1,876,243	
Ending Fund Balance	**7,617,850**	**8,487,928**	**7,382,928**	**1,876,243**	**290,243**	

Fund Overview

The fund was established by the City Council to serve as the source of capital funding for CIP projects which include long-term improvement programs not accounted for in other funds.

FY2025-2026 Expenditures

Capital projects are outlined in the Capital Improvement Program.

Fund 161 - Construction Tax

	FY2022-23 Actual	FY2023-24 Actual	Original Budget FY2024-25	Estimated FY2024-25	Adopted Budget FY2025-26	Increase/ (Decrease)
Revenue						
Other Taxes	563	-	1,100	1,100	1,100	-
Use of Money & Property	3,823	7,352	5,100	5,100	8,600	3,500
Revenue Total	**4,386**	**7,352**	**6,200**	**6,200**	**9,700**	**3,500**
Expenditures						
Materials & Services	17,100	2,900	20,000	20,000	20,000	-
Expenditures Total	**17,100**	**2,900**	**20,000**	**20,000**	**20,000**	**-**
Revenues Less Expenditures	**(12,714)**	**4,452**	**(13,800)**	**(13,800)**	**(10,300)**	
Net Change in Fund Balance	(12,714)	4,452	(13,800)	(13,800)	(10,300)	
Beginning Fund Balance	253,487	240,773	245,225	245,225	231,425	
Ending Fund Balance	**240,773**	**245,225**	**231,425**	**231,425**	**221,125**	

Fund Overview

The Construction Tax Fund receives monies from developers based on the construction of dwelling units in the City. These funds are then used to purchase or construct public facilities, such as street reconstruction, traffic signal modifications, curb and gutter replacements and rehabilitation of park structures and equipment.

FY2025-2026 Expenditures

Expenditures will be used for construction improvements.

Fund 162 - Information Technology

	FY2022-23 Actual	FY2023-24 Actual	Original Budget FY2024-25	Estimated FY2024-25	Adopted Budget FY2025-26	Increase/ (Decrease)
Revenue						
Fees	191,244	90,151	98,100	98,100	96,500	(1,600)
From Other Agencies	-	309,848	310,000	310,000	310,000	-
Revenue Total	**191,244**	**399,999**	**408,100**	**408,100**	**406,500**	**(1,600)**
Expenditures						
Salaries & Benefits	-	-	-	-	-	-
Materials & Services	-	112,994	179,000	259,000	261,400	82,400
Capital Assets	32,849	193,303	-	-	-	-
Expenditures Total	**32,849**	**306,297**	**179,000**	**259,000**	**261,400**	**82,400**
Revenues Less Expenditures	**158,395**	**93,702**	**229,100**	**149,100**	**145,100**	
Net Transfers	-	-	-	-	-	
Net Change in Fund Balance	158,395	93,702	229,100	149,100	145,100	
Beginning Fund Balance	290,101	448,496	542,198	542,198	691,298	
Ending Fund Balance	**448,496**	**542,198**	**771,298**	**691,298**	**836,398**	

Fund Overview

The funds paid into this fund are to be used for information technology capital outlay projects.

FY2025-2026 Expenditures

Funds are used for updated aerial mapping, and building and permitting software and hardware.

Fund 164 - Police Facilities Dev. Impact Fees

	FY2022-23 Actual	FY2023-24 Actual	Original Budget FY2024-25	Estimated FY2024-25	Adopted Budget FY2025-26	Increase/ (Decrease)
Revenue						
Other Revenues	99,859	15,451	44,300	44,300	35,700	(8,600)
Revenue Total	**99,859**	**15,451**	**44,300**	**44,300**	**35,700**	**(8,600)**
Expenditures						
Capital Assets	131,455	-	-	-	226,000	226,000
Expenditures Total	**131,455**	**-**	**-**	**-**	**226,000**	**226,000**
Revenues Less Expenditures	**(31,596)**	**15,451**	**44,300**	**44,300**	**(190,300)**	
Net Change in Fund Balance	(31,596)	15,451	44,300	44,300	(190,300)	
Beginning Fund Balance	162,986	131,390	146,841	146,841	191,141	
Ending Fund Balance	**131,390**	**146,841**	**191,141**	**191,141**	**841**	

Fund Overview

The City receives one-time fees on new developments. The Police Impact Fees are to be used to cover costs of capital equipment and infrastructure required to serve new growth.

FY2025-2026 Expenditures

Capital expenditures will be used to help fund Police Building Repairs.

Fund 165 - Fire Facilities Dev. Impact Fees

	FY2022-23 Actual	FY2023-24 Actual	Original Budget FY2024-25	Estimated FY2024-25	Adopted Budget FY2025-26	Increase/ (Decrease)
Revenue						
Other Revenues	121,402	18,778	53,500	53,500	43,300	(10,200)
Revenue Total	**121,402**	**18,778**	**53,500**	**53,500**	**43,300**	**(10,200)**
Expenditures						
Materials & Services	-	32,803	-	-	-	-
Expenditures Total	**-**	**32,803**	**-**	**-**	**-**	**-**
Revenues Less Expenditures	**121,402**	**(14,025)**	**53,500**	**53,500**	**43,300**	
Net Change in Fund Balance	121,402	(14,025)	53,500	53,500	43,300	
Beginning Fund Balance	45,996	167,398	153,373	153,373	206,873	
Ending Fund Balance	**167,398**	**153,373**	**206,873**	**206,873**	**250,173**	

Fund Overview

The City receives one-time fees on new developments. The Fire Impact Fees are to be used to cover costs of capital equipment and infrastructure required to serve new growth.

FY2025-2026 Expenditures

There are not any expenditures planned for the current fiscal year.

Fund 166 - Park Facilities Dev. Impact Fees

	FY2022-23 Actual	FY2023-24 Actual	Original Budget FY2024-25	Estimated FY2024-25	Adopted Budget FY2025-26	Increase/ (Decrease)
Revenue						
Other Revenues	16,334	46,365	75,000	75,000	49,000	(26,000)
Revenue Total	**16,334**	**46,365**	**75,000**	**75,000**	**49,000**	**(26,000)**
Expenditures						
Capital Assets	50,218	-	-	-	100,000	100,000
Expenditures Total	**50,218**	**-**	**-**	**-**	**100,000**	**100,000**
Revenues Less Expenditures	**(33,884)**	**46,365**	**75,000**	**75,000**	**(51,000)**	
Net Change in Fund Balance	(33,884)	46,365	75,000	75,000	(51,000)	
Beginning Fund Balance	302,649	268,765	315,130	315,130	390,130	
Ending Fund Balance	**268,765**	**315,130**	**390,130**	**390,130**	**339,130**	

Fund Overview

The City receives one-time fees on new developments. The Park Impact Fees are to be used to cover costs of capital equipment and infrastructure required to serve new growth.

FY2025-2026 Expenditures

Capital projects are outlined in the Capital Improvement Program.

Fund 167 - Admin. Facilities Dev. Impact Fees

	FY2022-23 Actual	FY2023-24 Actual	Original Budget FY2024-25	Estimated FY2024-25	Adopted Budget FY2025-26	Increase/ (Decrease)
Revenue						
Other Revenues	17,496	2,752	7,900	7,900	6,300	(1,600)
Revenue Total	**17,496**	**2,752**	**7,900**	**7,900**	**6,300**	**(1,600)**
Revenues Less Expenditures	**17,496**	**2,752**	**7,900**	**7,900**	**6,300**	
Net Change in Fund Balance	17,496	2,752	7,900	7,900	6,300	
Beginning Fund Balance	27,804	45,300	48,052	48,052	55,952	
Ending Fund Balance	**45,300**	**48,052**	**55,952**	**55,952**	**62,252**	

Fund Overview

The City receives one-time fees on new developments. The City Administrative Impact Fees are to be used to cover costs of capital equipment and infrastructure required to serve new growth.

FY2025-2026 Expenditures

There are not any expenditures planned for the current fiscal year.

Fund 168 - PW Facilities Dev. Impact Fees

	FY2022-23 Actual	FY2023-24 Actual	Original Budget FY2024-25	Estimated FY2024-25	Adopted Budget FY2025-26	Increase/ (Decrease)
Revenue						
Other Revenues	8,822	1,154	3,700	3,700	3,000	(700)
Revenue Total	**8,822**	**1,154**	**3,700**	**3,700**	**3,000**	**(700)**
Revenues Less Expenditures	**8,822**	**1,154**	**3,700**	**3,700**	**3,000**	
Net Change in Fund Balance	8,822	1,154	3,700	3,700	3,000	
Beginning Fund Balance	12,462	21,284	22,438	22,438	26,138	
Ending Fund Balance	**21,284**	**22,438**	**26,138**	**26,138**	**29,138**	

Fund Overview

The City receives one-time fees on new developments. The Public Works Impact Fees are to be used to cover costs of capital equipment and infrastructure required to serve new growth.

FY2025-2026 Expenditures

There are not any expenditures planned for the current fiscal year.

Fund 169 - Park Acquisition Fund

	FY2022-23 Actual	FY2023-24 Actual	Original Budget FY2024-25	Estimated FY2024-25	Adopted Budget FY2025-26	Increase/ (Decrease)
Revenue						
Use of Money & Property	33,704	67,329	47,400	47,400	80,100	32,700
Revenue Total	**33,704**	**67,329**	**47,400**	**47,400**	**80,100**	**32,700**
Expenditures						
Capital Assets	21,215	75	-	-	-	-
Expenditures Total	**21,215**	**75**	**-**	**-**	**-**	**-**
Revenues Less Expenditures	**12,489**	**67,254**	**47,400**	**47,400**	**80,100**	
Net Change in Fund Balance	12,489	67,254	47,400	47,400	80,100	
Beginning Fund Balance	2,181,636	2,194,125	2,261,379	2,261,379	2,308,779	
Ending Fund Balance	**2,194,125**	**2,261,379**	**2,308,779**	**2,308,779**	**2,388,879**	

Fund Overview

The funds paid into this fund are to be utilized for new parkland acquisition and the development of new parkland. The last proceeds made to the fund are from the sale of Sunset field in FY 2020-21 for $3,900,000.

FY2025-2026 Expenditures

There are not any expenditures planned for the current fiscal year.

Fund 170 - PDF A - Del Norte

	FY2022-23 Actual	FY2023-24 Actual	Original Budget FY2024-25	Estimated FY2024-25	Adopted Budget FY2025-26	Increase/ (Decrease)
Revenue						
Use of Money & Property	21,119	41,878	29,500	16,500	17,300	(12,200)
Revenue Total	**21,119**	**41,878**	**29,500**	**16,500**	**17,300**	**(12,200)**
Expenditures						
Capital Assets	-	15,396	-	-	-	-
Expenditures Total	**-**	**15,396**	**-**	**-**	**-**	**-**
Revenues Less Expenditures	**21,119**	**26,481**	**29,500**	**16,500**	**17,300**	
Net Transfers	(33,375)	-	-	-	-	
Net Change in Fund Balance	(12,256)	26,481	29,500	16,500	17,300	
Beginning Fund Balance	1,381,285	1,369,029	1,395,510	1,395,510	1,412,010	
Ending Fund Balance	**1,369,029**	**1,395,510**	**1,425,010**	**1,412,010**	**1,429,310**	

Fund Overview

The City receives fees from developers to fund recreation facilities. The City has been divided into eight park districts for purposes of collecting revenue. These funds are used for qualified recreational purposes for the Park District "A" also known as Del Norte Park.

FY2025-2026 Expenditures

Capital projects are outlined in the Capital Improvement Program. There won't be any expenditures until the Parks Master Plan is complete.

Fund 171 - PDF B Palm View

	FY2022-23 Actual	FY2023-24 Actual	Original Budget FY2024-25	Estimated FY2024-25	Adopted Budget FY2025-26	Increase/ (Decrease)
Revenue						
Use of Money & Property	25,782	49,683	35,000	19,700	20,700	(14,300)
Revenue Total	**25,782**	**49,683**	**35,000**	**19,700**	**20,700**	**(14,300)**
Expenditures						
Expenditures Total	-	-	-	-	-	-

Revenues Less Expenditures	**25,782**	**49,683**	**35,000**	**19,700**	**20,700**
Net Transfers	(75,000)	-	-	-	-
Net Change in Fund Balance	(49,218)	49,683	35,000	19,700	20,700
Beginning Fund Balance	1,668,231	1,619,013	1,668,696	1,668,696	1,688,396
Ending Fund Balance	**1,619,013**	**1,668,696**	**1,703,696**	**1,688,396**	**1,709,096**

Fund Overview

The City receives fees from developers to fund recreation facilities. The City has been divided into eight park districts for purposes of collecting revenue. These funds are used for qualified recreational purposes for the Park District "B" also known as Palm View Park.

FY2025-2026 Expenditures

Capital projects are outlined in the Capital Improvement Program. There won't be any expenditures until the Parks Master Plan is complete.

Fund 172 - PDF C Orangewood - Ca

	FY2022-23 Actual	FY2023-24 Actual	Original Budget FY2024-25	Estimated FY2024-25	Adopted Budget FY2025-26	Increase/ (Decrease)
Revenue						
Other Revenues	-	427,050	-	-	-	-
Use of Money & Property	19,412	51,117	35,300	35,300	46,500	11,200
Revenue Total	**19,412**	**478,167**	**35,300**	**35,300**	**46,500**	**11,200**
Expenditures						
Expenditures Total	-	-	-	-	-	-

Revenues Less Expenditures	**19,412**	**478,167**	**35,300**	**35,300**	**46,500**
Net Change in Fund Balance	19,412	478,167	35,300	35,300	46,500
Beginning Fund Balance	1,252,401	1,271,813	1,749,980	1,749,980	1,785,280
Ending Fund Balance	**1,271,813**	**1,749,980**	**1,785,280**	**1,785,280**	**1,831,780**

Fund Overview

The City receives fees from developers to fund recreation facilities. The City has been divided into eight park districts for purposes of collecting revenue. These funds are used for qualified recreational purposes for the Park District "C" also known as Orangewood.

FY2025-2026 Expenditures

There are not any expenditures planned for the current fiscal year. There won't be any expenditures until the Parks Master Plan is complete.

Fund 173 - PDF D Walmerado-Cam.

	FY2022-23 Actual	FY2023-24 Actual	Original Budget FY2024-25	Estimated FY2024-25	Adopted Budget FY2025-26	Increase/ (Decrease)
Revenue						
Use of Money & Property	1,581	-	-	-	-	-
Revenue Total	**1,581**	**-**	**-**	**-**	**-**	**-**
Expenditures						
Capital Assets	345,641	-	-	-	-	-
Expenditures Total	**345,641**	**-**	**-**	**-**	**-**	**-**
Transfers						
Revenues Less Expenditures	**(344,060)**	**-**	**-**	**-**	**-**	
Net Transfers	33,375	-	-	-	-	
Net Change in Fund Balance	(310,685)	-	-	-	-	
Beginning Fund Balance	310,685	-	-	-	-	
Ending Fund Balance	**-**	**-**	**-**	**-**	**-**	

Fund Overview

The City receives fees from developers to fund recreation facilities. The City has been divided into eight park districts for purposes of collecting revenue. These funds are used for qualified recreational purposes for the Park District "D" also known as Walmerado Park.

FY2025-2026 Expenditures

There are not any expenditures planned for the current fiscal year. There won't be any expenditures until the Parks Master Plan is complete.

Fund 174 - PDF E - Cortez

	FY2022-23 Actual	FY2023-24 Actual	Original Budget FY2024-25	Estimated FY2024-25	Adopted Budget FY2025-26	Increase/ (Decrease)
Revenue						
Use of Money & Property	910	1,404	700	700	1,600	900
Revenue Total	**910**	**1,404**	**700**	**700**	**1,600**	**900**
Revenues Less Expenditures	**910**	**1,404**	**700**	**700**	**1,600**	
Net Change in Fund Balance	910	1,404	700	700	1,600	
Beginning Fund Balance	58,725	59,635	61,039	61,039	61,739	
Ending Fund Balance	**59,635**	**61,039**	**61,739**	**61,739**	**63,339**	

Fund Overview

The City receives fees from developers to fund recreation facilities. The City has been divided into eight park districts for purposes of collecting revenue. These funds are used for qualified recreational purposes for the Park District "E" also known as Cortez Park.

FY2025-2026 Expenditures

There are not any expenditures planned for the current fiscal year. There won't be any expenditures until the Parks Master Plan is complete.

Fund 175 - PDF F - Gal-Wogrov-Cam

	FY2022-23 Actual	FY2023-24 Actual	Original Budget FY2024-25	Estimated FY2024-25	Adopted Budget FY2025-26	Increase/ (Decrease)
Revenue						
Use of Money & Property	4,820	9,691	6,800	6,800	8,600	1,800
Revenue Total	**4,820**	**9,691**	**6,800**	**6,800**	**8,600**	**1,800**
Expenditures						
Expenditures Total	-	-	-	-	-	-

Revenues Less Expenditures	**4,820**	**9,691**	**6,800**	**6,800**	**8,600**
Net Change in Fund Balance	4,820	9,691	6,800	6,800	8,600
Beginning Fund Balance	310,980	315,800	325,491	325,491	332,291
Ending Fund Balance	**315,800**	**325,491**	**332,291**	**332,291**	**340,891**

Fund Overview

The City receives fees from developers to fund recreation facilities. The City has been divided into eight park districts for purposes of collecting revenue. These funds are used for qualified recreational purposes for the Park District "F" also known as Galster Wilderness Park.

FY2025-2026 Expenditures

There are not any expenditures planned for the current fiscal year. There won't be any expenditures until the Parks Master Plan is complete.

Fund 179 - ARPA Local Fiscal Recovery Funds

	FY2022-23 Actual	FY2023-24 Actual	Original Budget FY2024-25	Estimated FY2024-25	Adopted Budget FY2025-26	Increase/ (Decrease)
Revenue						
From Other Agencies	1,931,560	4,642,536	-	3,020,470	-	-
Revenue Total	**1,931,560**	**4,642,536**	**-**	**3,020,470**	**-**	**-**
Expenditures						
Salaries & Benefits	335,000	-	-	-	-	-
Materials & Services	77,500	250,000	-	756,759	-	-
Capital Assets	1,519,060	4,392,536	-	2,263,711	-	-
Expenditures Total	**1,931,560**	**4,642,536**	**-**	**3,020,470**	**-**	**-**
Transfers						
Revenues Less Expenditures	**-**	**-**	**-**	**-**	**-**	
Ending Fund Balance	**-**	**-**	**-**	**-**	**-**	

Fund Overview

This fund accounts for the funds received from the American Rescue Plan Act, totaling $19,566,027.

FY2025-2026 Expenditures

Project No., Name	Total	ARPA Category
CIP Projects		
22008 Electrocardiograms Heart Monitors	265,000	3-Neg. Econ. Impact Public Sector
22009 Police & Fire Radios	3,413,199	3-Neg. Econ. Impact Public Sector
22010 Fire Station Repairs	473,742	6-Revenue Replacement
22011 PSA for Health Dept. Services	603,976	1-Public Health
22012 Job Training & Creating (Medians)	1,000,000	2-Negative Economic Impacts
22013 Microwave system infrastructure	1,100,000	6-Revenue Replacement
22014 Financial Accounting Software/System	1,500,000	6-Revenue Replacement
22015 Pathway Lighting	295,000	6-Revenue Replacement
22016 Sports Field Lighting	930,000	6-Revenue Replacement
22017 ADA Transition Plan	1,000,000	6-Revenue Replacement
22019 Self-Contained Breathing Apparatus	1,050,000	6-Revenue Replacement
22020 Pumper Fire Trucks (two)	1,820,471	6-Revenue Replacement
22021 Ladder Truck (Quint)	1,829,529	6-Revenue Replacement
22022 New Ambulances	586,252	3-Neg. Econ. Impact Public Sector
23002 Fire Station 1 Replacement	2,736,572	3-Neg. Econ. Impact Public Sector
Subtotal CIP	**18,603,741**	
Non-CIP		
Hazard Pay for Public Safety	801,453	4-Premium Pay
LA CADA Contract for Homeless Services	160,833	1-Public Health
Subtotal Non-CIP	**962,286**	
Total ARPA Expenditures	**19,566,026**	

Fund 180 - Future Street Improvements

	FY2022-23 Actual	FY2023-24 Actual	Original Budget FY2024-25	Estimated FY2024-25	Adopted Budget FY2025-26	Increase/ (Decrease)
Revenue						
Capital Assets	171,358	-	171,400	171,400	171,400	-
Revenue Total	**171,358**	**-**	**171,400**	**171,400**	**171,400**	**-**
Revenues Less Expenditures	**171,358**	**-**	**-**	**-**	**-**	
Net Change in Fund Balance	171,358	-	-	-	-	
Beginning Fund Balance	256,814	428,172	428,172	428,172	428,172	
Ending Fund Balance	**428,172**	**428,172**	**428,172**	**428,172**	**428,172**	

Fund Overview

This fund accounts for monies paid in-lieu of street rehabilitation improvements.

FY2025-2026 Expenditures

There are not any expenditures planned for the current fiscal year.

Fund 181 - Maintenance District #1

	FY2022-23 Actual	FY2023-24 Actual	Original Budget FY2024-25	Estimated FY2024-25	Adopted Budget FY2025-26	Increase/ (Decrease)
Revenue						
Property Tax	704,806	733,252	692,700	692,700	706,600	13,900
Use of Money & Property	55,774	122,711	83,700	83,700	111,900	28,200
Revenue Total	**760,580**	**855,963**	**776,400**	**776,400**	**818,500**	**42,100**
Expenditures						
National Pollutant Discharge Elimination System (NPDES)						
Materials & Services	10,000	16,329	10,000	10,000	10,000	-
National Pollutant Discharge Elimin	**10,000**	**16,329**	**10,000**	**10,000**	**10,000**	**-**
Maintenance Service						
Materials & Services	-	-	100,000	100,000	100,000	-
Maintenance Service Total	**-**	**-**	**100,000**	**100,000**	**100,000**	**-**
Vehicles						
Capital Assets	-	228,664	100,000	100,000	100,000	-
Vehicles Total	**-**	**228,664**	**100,000**	**100,000**	**100,000**	**-**
General						
Capital Assets	-	-	-	-	75,000	75,000
District Maintenance						
Allocated Costs	57,000	61,840	135,890	135,890	142,740	6,850
Materials & Services	138,337	151,434	295,460	295,060	320,960	25,500
Salaries & Benefits	46,842	44,317	64,150	64,793	56,928	(7,222)
District Maintenance Total	**242,179**	**257,591**	**495,500**	**495,743**	**520,628**	**25,128**
District Engineering						
Materials & Services	3,188	3,188	6,390	6,390	6,390	-
District Engineering Total	**3,188**	**3,188**	**6,390**	**6,390**	**6,390**	**-**
Expenditures Total	**255,367**	**505,772**	**711,890**	**712,133**	**812,018**	**100,128**
Revenues Less Expenditures	**505,213**	**350,191**	**64,510**	**64,267**	**6,482**	
Net Change in Fund Balance	505,213	350,191	64,510	64,267	6,482	
Beginning Fund Balance	3,381,449	3,886,662	4,236,853	4,236,853	4,301,120	
Ending Fund Balance	**3,886,662**	**4,236,853**	**4,301,363**	**4,301,120**	**4,307,602**	

Fund Overview

The City levies special benefit assessments and property taxes upon property within defined districts. Through the Los Angeles County Tax Collector, assessments are placed on the property owner's annual tax bill. These funds are used to maintain and improve the open spaces within the districts by providing landscape maintenance.

FY2025-2026 Expenditures

Expenditures will be used for ongoing maintenance within the District.

Fund 182 - Maintenance District #2

	FY2022-23 Actual	FY2023-24 Actual	Original Budget FY2024-25	Estimated FY2024-25	Adopted Budget FY2025-26	Increase/ (Decrease)
Revenue						
Revenue						
Property Tax	234,663	253,016	254,500	254,500	259,600	5,100
Use of Money & Property	14,761	32,787	22,200	22,200	30,200	8,000
Revenue Total	**249,424**	**285,803**	**276,700**	**276,700**	**289,800**	**13,100**
Revenue Total	**249,424**	**285,803**	**276,700**	**276,700**	**289,800**	**13,100**
Expenditures						
National Pollutant Discharge Elimination System (NPDES)						
Materials & Services	2,000	27,749	5,000	5,000	5,000	-
National Pollutant Discharge Elimin	**2,000**	**27,749**	**5,000**	**5,000**	**5,000**	**-**
Maintenance Service						
Materials & Services	-	-	200,000	200,000	200,000	-
Maintenance Service Total	**-**	**-**	**200,000**	**200,000**	**200,000**	**-**
Vehicles						
Capital Assets	-	72,514	100,000	100,000	100,000	-
Vehicles Total	**-**	**72,514**	**100,000**	**100,000**	**100,000**	**-**
District Maintenance						
Allocated Costs	24,600	26,920	64,230	64,230	67,650	3,420
Materials & Services	18,263	21,843	90,420	90,420	66,620	(23,800)
Salaries & Benefits	33,593	35,476	49,888	50,612	43,070	(6,818)
District Maintenance Total	**76,456**	**84,239**	**204,538**	**205,262**	**177,340**	**(27,198)**
District Engineering						
Materials & Services	2,543	2,543	5,140	5,140	5,140	-
District Engineering Total	**2,543**	**2,543**	**5,140**	**5,140**	**5,140**	**-**
Expenditures Total	**80,999**	**187,045**	**514,678**	**515,402**	**487,480**	**(27,198)**

Revenues Less Expenditures	**168,425**	**98,758**	**(237,978)**	**(238,702)**	**(197,680)**
Net Change in Fund Balance	168,425	98,758	(237,978)	(238,702)	(197,680)
Beginning Fund Balance	883,704	1,052,129	1,150,887	1,150,887	912,185
Ending Fund Balance	**1,052,129**	**1,150,887**	**912,909**	**912,185**	**714,505**

Fund Overview

The City levies special benefit assessments and property taxes upon property within defined districts. Through the Los Angeles County Tax Collector, assessments are placed on the property owner's annual tax bill. These funds are used to maintain and improve the open spaces within the districts by providing landscape maintenance.

FY2025-2026 Expenditures

Expenditures will be used for ongoing maintenance within the District.

Fund 183 - WC CSS CFD

	FY2022-23 Actual	FY2023-24 Actual	Original Budget FY2024-25	Estimated FY2024-25	Adopted Budget FY2025-26	Increase/ (Decrease)
Revenue						
Revenue						
Other Taxes	107,649	107,649	100,400	100,400	102,400	2,000
Use of Money & Property	7,153	15,812	10,700	10,700	13,900	3,200
Revenue Total	**114,802**	**123,461**	**111,100**	**111,100**	**116,300**	**5,200**
Revenue Total	**114,802**	**123,461**	**111,100**	**111,100**	**116,300**	**5,200**
Expenditures						
National Pollutant Discharge Elimination System (NPDES)						
Materials & Services	8,000	13,210	8,000	8,000	8,000	-
National Pollutant Discharge Elin	**8,000**	**13,210**	**8,000**	**8,000**	**8,000**	**-**
District Maintenance						
Materials & Services	36,354	49,171	75,900	75,900	75,900	-
Allocated Costs	11,200	12,350	53,360	53,360	56,780	3,420
District Maintenance Total	**47,554**	**61,521**	**129,260**	**129,260**	**132,680**	**3,420**
District Engineering						
Materials & Services	5,130	5,130	10,300	10,300	10,300	-
District Engineering Total	**5,130**	**5,130**	**10,300**	**10,300**	**10,300**	**-**
Expenditures Total	**60,684**	**79,861**	**147,560**	**147,560**	**150,980**	**3,420**

Revenues Less Expenditures	**54,118**	**43,600**	**(36,460)**	**(36,460)**	**(34,680)**
Net Change in Fund Balance	54,118	43,600	(36,460)	(36,460)	(34,680)
Beginning Fund Balance	435,526	489,644	533,244	533,244	496,784
Ending Fund Balance	**489,644**	**533,244**	**496,784**	**496,784**	**462,104**

Fund Overview

This community facilities district was formed to provide for the restoration and ongoing maintenance of sensitive environmental habitat within the development area of a former landfill, including habitat for endangered species such as the California gnatcatcher (Polioptila Californica).

FY2025-2026 Expenditures

Expenditures will be used for ongoing maintenance within the District.

Fund 184 - Maintenance District #4

	FY2022-23 Actual	FY2023-24 Actual	Original Budget FY2024-25	Estimated FY2024-25	Adopted Budget FY2025-26	Increase/ (Decrease)
Revenue						
Revenue						
Charges For Service	995,517	1,156,012	1,023,520	1,023,520	1,033,750	10,230
Use of Money & Property	32,299	62,015	41,200	41,200	54,600	13,400
Revenue Total	**1,027,816**	**1,218,027**	**1,064,720**	**1,064,720**	**1,088,350**	**23,630**
Revenue Total	**1,027,816**	**1,218,027**	**1,064,720**	**1,064,720**	**1,088,350**	**23,630**
Expenditures						
National Pollutant Discharge Elimination System (NPDES)						
Materials & Services	75,000	116,776	75,000	75,000	75,000	-
National Pollutant Discharge Elimin	**75,000**	**116,776**	**75,000**	**75,000**	**75,000**	**-**
Vehicles						
Capital Assets	-	88,897	100,000	100,000	100,000	-
Vehicles Total	**-**	**88,897**	**100,000**	**100,000**	**100,000**	**-**
General						
Capital Assets	-	-	-	-	75,000	75,000
General Total	**-**	**-**	**-**	**-**	**75,000**	**75,000**
District Maintenance						
Salaries & Benefits	73,949	69,501	88,329	92,280	83,163	(5,166)
Materials & Services	803,696	624,679	982,200	985,200	1,331,400	349,200
Allocated Costs	197,600	210,850	214,490	214,490	217,910	3,420
District Maintenance Total	**1,075,245**	**905,030**	**1,285,019**	**1,291,970**	**1,632,473**	**347,454**
District Engineering						
Materials & Services	8,370	4,778	19,650	19,650	19,650	-
District Engineering Total	**8,370**	**4,778**	**19,650**	**19,650**	**19,650**	**-**
Expenditures Total	**1,158,615**	**1,115,481**	**1,479,669**	**1,486,620**	**1,902,123**	**422,454**

Revenues Less Expenditures	**(130,799)**	**102,546**	**(414,949)**	**(421,900)**	**(813,773)**
Net Change in Fund Balance	(130,799)	102,546	(414,949)	(421,900)	(813,773)
Beginning Fund Balance	2,173,060	2,042,261	2,144,807	2,144,807	1,722,907
Ending Fund Balance	**2,042,261**	**2,144,807**	**1,729,858**	**1,722,907**	**909,134**

Fund Overview

The City levies special benefit assessments and property taxes upon property within defined districts. Through the Los Angeles County Tax Collector, assessments are placed on the property owner's annual tax bill. These funds are used to maintain and improve the open spaces within the districts by providing landscape maintenance.

FY2025-2026 Expenditures

Expenditures will be used for ongoing maintenance within the District.

Fund 186 - Maintenance District #6

	FY2022-23 Actual	FY2023-24 Actual	Original Budget FY2024-25	Estimated FY2024-25	Adopted Budget FY2025-26	Increase/ (Decrease)
Revenue						
Revenue						
Charges For Service	155,758	153,616	159,800	159,800	161,400	1,600
Use of Money & Property	4,446	9,551	6,300	6,300	8,300	2,000
Revenue Total	**160,204**	**163,168**	**166,100**	**166,100**	**169,700**	**3,600**
Revenue Total	**160,204**	**163,168**	**166,100**	**166,100**	**169,700**	**3,600**
Expenditures						
National Pollutant Discharge Elimination System (NPDES)						
Materials & Services	5,000	5,970	5,000	5,000	5,000	-
National Pollutant Discharge Elimin	**5,000**	**5,970**	**5,000**	**5,000**	**5,000**	**-**
Maintenance Service						
Materials & Services	-	-	75,000	75,000	75,000	-
Maintenance Service Total	**-**	**-**	**75,000**	**75,000**	**75,000**	**-**
Vehicles						
Capital Assets	-	5,678	-	726	-	-
Vehicles Total	**-**	**5,678**	**-**	**726**	**-**	**-**
District Maintenance						
Salaries & Benefits	19,926	20,534	41,554	40,820	33,781	(7,773)
Materials & Services	64,136	78,969	118,620	118,620	157,820	39,200
Allocated Costs	32,600	34,710	50,530	50,530	52,240	1,710
District Maintenance Total	**116,662**	**134,213**	**210,704**	**209,970**	**243,841**	**33,137**
District Engineering						
Materials & Services	4,457	3,035	12,420	12,420	12,420	-
District Engineering Total	**4,457**	**3,035**	**12,420**	**12,420**	**12,420**	**-**
Expenditures Total	**126,119**	**148,896**	**303,124**	**303,116**	**336,261**	**33,137**
Revenues Less Expenditures	**34,085**	**14,272**	**(137,024)**	**(137,016)**	**(166,561)**	
Net Transfers	-	-	-	-	-	
Net Change in Fund Balance	34,085	14,272	(137,024)	(137,016)	(166,561)	
Beginning Fund Balance	277,003	311,088	325,360	325,360	188,344	
Ending Fund Balance	**311,088**	**325,360**	**188,336**	**188,344**	**21,783**	

Fund Overview

The City levies special benefit assessments and property taxes upon property within defined districts. Through the Los Angeles County Tax Collector, assessments are placed on the property owner's annual tax bill. These funds are used to maintain and improve the open spaces within the districts by providing landscape maintenance.

FY2025-2026 Expenditures

Expenditures will be used for ongoing maintenance within the District.

Fund 187 - Maintenance District #7

	FY2022-23 Actual	FY2023-24 Actual	Original Budget FY2024-25	Estimated FY2024-25	Adopted Budget FY2025-26	Increase/ (Decrease)
Revenue						
Revenue						
Charges For Service	172,568	173,979	177,980	177,980	179,750	1,770
Use of Money & Property	6,257	13,565	9,100	9,100	11,700	2,600
Revenue Total	**178,825**	**187,544**	**187,080**	**187,080**	**191,450**	**4,370**
Revenue Total	**178,825**	**187,544**	**187,080**	**187,080**	**191,450**	**4,370**
Expenditures						
National Pollutant Discharge Elimination System (NPDES)						
Materials & Services	5,000	8,306	5,000	5,000	5,000	-
National Pollutant Discharge Elimin	**5,000**	**8,306**	**5,000**	**5,000**	**5,000**	**-**
Maintenance Service						
Materials & Services	-	-	100,000	100,000	100,000	-
Maintenance Service Total	**-**	**-**	**100,000**	**100,000**	**100,000**	**-**
Vehicles						
Capital Assets	-	13,094	-	1,674	-	-
Vehicles Total	**-**	**13,094**	**-**	**1,674**	**-**	**-**
District Maintenance						
Salaries & Benefits	18,995	20,031	41,554	40,820	33,781	(7,773)
Materials & Services	60,469	91,814	139,220	138,620	174,920	35,700
Allocated Costs	31,900	34,010	49,830	49,830	51,540	1,710
District Maintenance Total	**111,364**	**145,855**	**230,604**	**229,270**	**260,241**	**29,637**
District Engineering						
Materials & Services	6,619	2,345	12,540	12,540	12,540	-
District Engineering Total	**6,619**	**2,345**	**12,540**	**12,540**	**12,540**	**-**
Expenditures Total	**122,983**	**169,600**	**348,144**	**348,484**	**377,781**	**29,637**

Revenues Less Expenditures	**55,842**	**17,944**	**(161,064)**	**(161,404)**	**(186,331)**
Net Change in Fund Balance	55,842	17,944	(161,064)	(161,404)	(186,331)
Beginning Fund Balance	386,315	442,157	460,101	460,101	298,697
Ending Fund Balance	**442,157**	**460,101**	**299,037**	**298,697**	**112,366**

Fund Overview

The City levies special benefit assessments and property taxes upon property within defined districts. Through the Los Angeles County Tax Collector, assessments are placed on the property owner's annual tax bill. These funds are used to maintain and improve the open spaces within the districts by providing landscape maintenance.

FY2025-2026 Expenditures

Expenditures will be used for ongoing maintenance within the District.

Fund 188 - Citywide Maintenance District

	FY2022-23 Actual	FY2023-24 Actual	Original Budget FY2024-25	Estimated FY2024-25	Adopted Budget FY2025-26	Increase/ (Decrease)
Revenue						
Revenue						
Charges For Service	1,868,113	1,826,113	1,905,710	1,933,443	1,971,003	65,293
Use of Money & Property	22,495	16,485	12,600	12,600	5,300	(7,300)
Revenue Total	**1,890,607**	**1,842,598**	**1,918,310**	**1,946,043**	**1,976,303**	**57,993**
Revenue Total	**1,890,607**	**1,842,598**	**1,918,310**	**1,946,043**	**1,976,303**	**57,993**
Expenditures						
Maintenance Service						
Materials & Services	-	-	-	50,000	-	-
Maintenance Service Total	**-**	**-**	**-**	**50,000**	**-**	**-**
Landscape Maintenance						
Salaries & Benefits	59,696	49,893	86,749	69,926	91,483	4,734
Materials & Services	409,703	441,253	523,100	523,100	700,000	176,900
Allocated Costs	28,270	19,900	44,700	44,700	48,120	3,420
Landscape Maintenance Total	**497,668**	**511,046**	**654,549**	**637,726**	**839,603**	**185,054**
Street Lighting						
Salaries & Benefits	25,972	26,885	25,190	27,416	30,774	5,584
Materials & Services	1,156,509	1,341,266	1,085,385	1,250,691	1,263,657	178,272
Allocated Costs	131,057	120,812	171,899	168,870	176,076	4,177
Street Lighting Total	**1,313,538**	**1,488,963**	**1,282,474**	**1,446,977**	**1,470,507**	**188,033**
Streets						
Capital Assets	10,766	406,741	100,000	100,000	50,000	(50,000)
Streets Total	**10,766**	**406,741**	**100,000**	**100,000**	**50,000**	**(50,000)**
Vehicles						
Capital Assets	39,778	7,558	-	18,400	-	-
Vehicles Total	**39,778**	**7,558**	**-**	**18,400**	**-**	**-**
District Engineering						
Salaries & Benefits	461	1,140	116	106	205	89
Materials & Services	8,301	18,023	16,300	16,300	16,300	-
District Engineering Total	**8,762**	**19,163**	**16,416**	**16,406**	**16,505**	**89**
Expenditures Total	**1,870,512**	**2,433,471**	**2,053,439**	**2,269,509**	**2,376,615**	**323,176**
Revenues Less Expenditures	**(590,873)**	**20,095**	**(135,129)**	**(323,466)**	**(400,312)**	
Net Transfers	-	-	-	-	-	
Net Change in Fund Balance	(590,873)	20,095	(135,129)	(323,466)	(400,312)	
Beginning Fund Balance	1,295,361	704,488	724,583	724,583	401,117	
Ending Fund Balance	**704,488**	**724,583**	**589,454**	**401,117**	**805**	

Fund Overview

This is the City's most significant special assessment fund. Revenue for the fund comes from annual special benefit assessments from property owners who benefit from covered improvements. The Citywide Assessment District provides the majority of funding for the City's street lighting system and street tree program.

FY2025-2026 Expenditures

Expenditures will be used for ongoing maintenance within the District.

Fund 189 - Sewer Maintenance

	FY2022-23 Actual	FY2023-24 Actual	Original Budget FY2024-25	Estimated FY2024-25	Adopted Budget FY2025-26	Increase/ (Decrease)
Revenue						
Revenue						
Property Tax	392,790	407,208	351,100	351,100	358,300	7,200
Charges For Service	3,851,697	3,853,822	3,937,300	3,937,300	3,976,700	39,400
Use of Money & Property	161,493	375,491	244,700	244,700	354,600	109,900
Revenue Total	**4,405,980**	**4,636,522**	**4,533,100**	**4,533,100**	**4,689,600**	**156,500**
Revenue Total	**4,405,980**	**4,636,522**	**4,533,100**	**4,533,100**	**4,689,600**	**156,500**
Expenditures						
National Pollutant Discharge Elimination System (NPDES)						
Materials & Services	82,090	77,066	123,700	123,700	123,700	-
National Pollutant Discharge Elimin	**82,090**	**77,066**	**123,700**	**123,700**	**123,700**	**-**
Utilities						
Capital Assets	1,175,436	790,351	2,078,400	2,078,400	-	(2,078,400)
Utilities Total	**1,175,436**	**790,351**	**2,078,400**	**2,078,400**	**-**	**(2,078,400)**
Vehicles						
Capital Assets	-	-	200,000	200,000	200,000	-
Vehicles Total	**-**	**-**	**200,000**	**200,000**	**200,000**	**-**
District Engineering						
Salaries & Benefits	17,966	26,717	36,754	36,890	46,569	9,815
Materials & Services	11,955	9,007	16,100	16,100	16,100	-
Allocated Costs	12,700	18,040	10,410	10,410	11,200	790
District Engineering Total	**42,621**	**53,764**	**63,264**	**63,400**	**73,869**	**10,605**
Sewer Maintenance						
Salaries & Benefits	1,157,981	891,209	1,365,646	1,306,955	1,662,720	297,074
Materials & Services	213,581	280,206	274,303	273,903	288,121	13,818
Allocated Costs	161,121	194,129	273,003	273,003	277,650	4,647
Capital Assets	-	5,069	-	4,985	-	-
Sewer Maintenance Total	**1,532,683**	**1,370,614**	**1,912,952**	**1,858,846**	**2,228,491**	**315,539**
Public Safety						
Salaries & Benefits	16,648	6,441	22	10,435	-	(22)
Public Safety Total	**16,648**	**6,441**	**22**	**10,435**	**-**	**(22)**
Expenditures Total	**2,849,478**	**2,298,234**	**4,378,338**	**4,334,781**	**2,626,060**	**(1,752,278)**

Revenues Less Expenditures	**1,556,502**	**2,338,287**	**154,762**	**198,319**	**2,063,540**
Net Change in Fund Balance	1,556,502	2,338,287	154,762	198,319	2,063,540
Beginning Fund Balance	9,580,415	11,136,917	13,475,204	13,475,204	13,673,523
Ending Fund Balance	**11,136,917**	**13,475,204**	**13,629,966**	**13,673,523**	**15,737,063**

Fund Overview

This fund supports the City's street sweeping program and maintenance of the City's sewer system. The City also provides services to the City of Covina through this fund.

FY2025-2026 Expenditures

Expenditures will be used for ongoing maintenance within the District.

Fund 190 - Auto Plaza Improvement District

	FY2022-23 Actual	FY2023-24 Actual	Original Budget FY2024-25	Estimated FY2024-25	Adopted Budget FY2025-26	Increase/ (Decrease)
Revenue						
Other Taxes	128,505	116,694	102,090	102,090	115,668	13,578
Use of Money & Property	5,275	2,446	3,300	3,300	5,500	2,200
Revenue Total	**133,780**	**119,140**	**105,390**	**105,390**	**121,168**	**15,778**
Expenditures						
Materials & Services	102,575	45,123	60,720	61,920	54,750	(5,970)
Allocated Costs	-	-	-	-	4,000	4,000
Debt Service	3,143	4,244	4,200	4,200	900	(3,300)
Expenditures Total	**105,718**	**49,367**	**64,920**	**66,120**	**59,650**	**(5,270)**
Revenues Less Expenditures	**69,773**	**28,062**	**40,470**	**39,270**	**61,518**	
Net Change in Fund Balance	69,773	28,062	40,470	39,270	61,518	
Beginning Fund Balance	(75,797)	(6,024)	22,038	22,038	61,308	
Ending Fund Balance	**(6,024)**	**22,038**	**62,508**	**61,308**	**122,826**	

Fund Overview

This is an assessment district supported by six of West Covina's automobile dealers to fund the construction, maintenance and operation of a reader board adjacent to Interstate 10.

FY2025-2026 Expenditures

Expenditures are used for Maintenance and Repair, Insurance, and other operations associated with the Auto Plaza reader board sign.

On March 1, 2016, the City Council authorized the City Manager to execute a Sign Replacement Agreement (Agreement) with the West Covina Auto Plaza Association (Auto Plaza) for the new Auto Plaza reader board sign. The City Council approved a loan in an amount of $532,582, which is to be repaid over IO years at 2% interest. The Auto Plaza makes payments of $29,313.20, on the loans, on January 1 and July 1 of each year. The first two payments of the loan were made, so the outstanding loan amount is $483,965.37. The City Loan accrues interest at the rate of two percent (2%) simple interest per annum from the date of disbursement. Below are the remaining payments due:

FY	Principal	Interest
2025	57,007	2,020
2026	57,860	874
TOTAL	**114,867**	**2,893**

Fund 191 - General Plan Update

	FY2022-23 Actual	FY2023-24 Actual	Original Budget FY2024-25	Estimated FY2024-25	Adopted Budget FY2025-26	Increase/ (Decrease)
Revenue						
Charges For Service	399,825	162,065	302,500	302,500	302,500	-
Revenue Total	**399,825**	**162,065**	**302,500**	**302,500**	**302,500**	**-**
Expenditures						
Materials & Services	-	-	500,000	500,000	1,200,000	700,000
Capital Assets	-	-	500,000	-	-	(500,000)
Expenditures Total	**-**	**-**	**1,000,000**	**500,000**	**1,200,000**	**200,000**

Revenues Less Expenditures	**399,825**	**162,065**	**(697,500)**	**(197,500)**	**(897,500)**
Net Change in Fund Balance	399,825	162,065	(697,500)	(197,500)	(897,500)
Beginning Fund Balance	743,183	1,143,008	1,305,073	1,305,073	1,107,573
Ending Fund Balance	**1,143,008**	**1,305,073**	**607,573**	**1,107,573**	**210,073**

Fund Overview

This fund accounts for the General Plan and Zoning Code Update Surcharge which is designated to be used for future plan updates.

FY2025-2026 Expenditures

There are not any expenditures planned for the current fiscal year.

Fund 197 - Measure W Stormwater

	FY2022-23 Actual	FY2023-24 Actual	Original Budget FY2024-25	Estimated FY2024-25	Adopted Budget FY2025-26	Increase/ (Decrease)
Revenue						
Property Tax	2,706,375	1,347,540	1,370,000	1,370,000	1,370,000	-
Other Revenues	1,259,987	-	-			-
Use of Money & Property	51,119	159,454	99,800	99,800	155,500	55,700
Revenue Total	**4,017,481**	**1,506,994**	**1,469,800**	**1,469,800**	**1,525,500**	**55,700**
Expenditures						
Materials & Services	258,897	271,661	1,275,000	433,000	1,275,000	-
Capital Assets	264	40,255	3,400,000	4,778,292	2,325,000	(1,075,000)
Expenditures Total	**259,161**	**311,916**	**4,675,000**	**5,211,292**	**3,600,000**	**(1,075,000)**
Revenues Less Expenditures	**3,758,320**	**1,195,079**	**(3,205,200)**	**(3,741,492)**	**(2,074,500)**	
Net Change in Fund Balance	3,758,320	1,195,079	(3,205,200)	(3,741,492)	(2,074,500)	
Beginning Fund Balance	863,439	4,621,759	5,816,838	5,816,838	2,075,346	
Ending Fund Balance	**4,621,759**	**5,816,838**	**2,611,638**	**2,075,346**	**846**	

Fund Overview

This fund accounts for the special parcel tax on all property owners in Los Angeles County approved November 2018. This tax raises funds to pay for stormwater projects including the infrastructure and any associated programs to capture, treat and recycle rainwater.

FY2025-2026 Expenditures

Funding is used for ongoing maintenance and repairs. The following table lists planned Activities and their details for the fiscal year.

Activity Name	New or Existing	Type	Annual Plan Amount
Contracted Municipal NPDES Permit Services	Existing	Program	90,000
Contracted Municipal NPDES Permit Services	Existing	Program	163,000
Fee to issue, administer, and enforce the MS4 NPDES Permit and Sanitary Sewer WDR	Existing	Program	67,000
Infrastructure Project Planning, Funding, Design, and Construction	Existing	Program	900,000
Safe Clean Water Program Administration, including Stakeholder and Community Outreach/Engagement	Existing	Program	25,000
Water Quality Programs Administration and Coordination	Existing	Program	30,000
Street Sweeping Parking Restriction Signs & Equipment	New	Project	75,000
City Hall Parking Garage Improvements Design	New	Project	500,000
Hillside Mitigation and Fire Prevention	New	Project	1,500,000
City Hall Campus Improvements Design	New	Project	250,000
		TOTAL	**3,600,000**

Fund 205 - PEG Fund

	FY2022-23 Actual	FY2023-24 Actual	Original Budget FY2024-25	Estimated FY2024-25	Adopted Budget FY2025-26	Increase/ (Decrease)
Revenue						
Use of Money & Property	201	404	300	300	400	100
Revenue Total	**201**	**404**	**300**	**300**	**400**	**100**
Expenditures						
Capital Assets	-	-	-	-	14,000	14,000
Expenditures Total	**-**	**-**	**-**	**-**	**14,000**	**14,000**

Revenues Less Expenditures	**201**	**404**	**300**	**300**	**(13,600)**
Net Change in Fund Balance	201	404	300	300	(13,600)
Beginning Fund Balance	12,964	13,165	13,569	13,569	13,869
Ending Fund Balance	**13,165**	**13,569**	**13,869**	**13,869**	**269**

Fund Overview

Charter Communications awarded the City a $150,000 Public Education Grant for several years. Additionally, Council approved reinstatement of the PEG fee in FY2021-22. The money remaining in this fund can only be used to make capital expenditures related to the City's Public Access Channel.

FY2025-2026 Expenditures

Capital projects are outlined in the Capital Improvement Program.

Fund 207 - OTS Grants

	FY2022-23 Actual	FY2023-24 Actual	Original Budget FY2024-25	Estimated FY2024-25	Adopted Budget FY2025-26	Increase/ (Decrease)
Revenue						
From Other Agencies	32,987	43,744	-	53,584	12,360	12,360
Revenue Total	**32,987**	**43,744**	**-**	**53,584**	**12,360**	**12,360**
Expenditures						
Salaries & Benefits	36,069	52,143	-	34,310	12,360	12,360
Materials & Services	3,115	3,331	-	1,347	-	-
Expenditures Total	**39,184**	**55,474**	**-**	**35,657**	**12,360**	**12,360**
Revenues Less Expenditures	**(6,197)**	**(11,730)**	**-**	**17,927**	**-**	
Net Change in Fund Balance	(6,197)	(11,730)	-	17,927	-	
Beginning Fund Balance	-	(6,197)	(17,927)	(17,927)	(0)	
Ending Fund Balance	**(6,197)**	**(17,927)**	**(17,927)**	**(0)**	**(0)**	

Fund Overview

This fund accounts for grant revenue provided by the State of California, Office of Traffic Safety (OTS). The Traffic Records grant funds must be used to improve the reporting of traffic records, by purchasing and implementing a software solution to computerize and automate reports to the State.

FY2025-2026 Expenditures

There are salary expenditures planned for the current fiscal year.

Fund 212 - Art In Public Places

	FY2022-23 Actual	FY2023-24 Actual	Original Budget FY2024-25	Estimated FY2024-25	Adopted Budget FY2025-26	Increase/ (Decrease)
Revenue						
Other Revenues	188,845	-	-	-	-	-
Use of Money & Property	10,572	21,780	15,300	15,300	19,400	4,100
Revenue Total	**199,417**	**21,780**	**15,300**	**15,300**	**19,400**	**4,100**
Revenues Less Expenditures	**199,417**	**21,780**	**15,300**	**15,300**	**19,400**	
Net Change in Fund Balance	199,417	21,780	15,300	15,300	19,400	
Beginning Fund Balance	506,283	705,700	727,480	727,480	742,780	
Ending Fund Balance	**705,700**	**727,480**	**742,780**	**742,780**	**762,180**	

Fund Overview

This fund accounts for development fees paid in lieu of acquisition and installation of approved artwork in a development, with expenditures restricted to acquisition, installation, maintenance and repair of artworks at approved sites.

FY2025-2026 Expenditures

Capital projects are outlined in the Capital Improvement Program.

Fund 220 - WC Community Svcs Foundation

	FY2022-23 Actual	FY2023-24 Actual	Original Budget FY2024-25	Estimated FY2024-25	Adopted Budget FY2025-26	Increase/ (Decrease)
Revenue						
Revenue	213,376	104,036	110,000	409,453	110,000	-
Revenue Total	**213,376**	**104,036**	**110,000**	**409,453**	**110,000**	**-**
Expenditures						
City Manager	220,407	-	60,000	71,430	60,000	-
Community Services Administratio	9,428	-	-	-	-	-
Finance Administration	-	361	-	-	-	-
Fire Administration	2,895	5,673	-	2,140	-	-
Police Administration	63,753	-	3,300	-	213,300	210,000
Senior Citizen Center	7,729	4,914	-	-	-	-
Special Events	123,172	154,805	50,000	75,996	50,000	-
Expenditures Total	**427,384**	**165,753**	**113,300**	**149,566**	**323,300**	**210,000**

Revenues Less Expenditures	**(214,008)**	**(61,717)**	**(3,300)**	**259,887**	**(213,300)**
Net Change in Fund Balance	(214,008)	(61,717)	(3,300)	259,887	(213,300)
Beginning Fund Balance	290,670	76,662	14,945	14,945	274,832
Ending Fund Balance	**76,662**	**14,945**	**11,645**	**274,832**	**61,532**

Fund Overview

This fund is used to account for activity of the West Covina Community Services Foundation, a 501(c)(3) non-profit organization, that is used to fund special events and other special projects.

FY2025-2026 Expenditures

Funding for various special events including State of the City; Spring Festival; 4th of July; Egg Hunt; Summer Concerts; Christmas Parade, Halloween; Arbor/Earth Day; and MLK are proposed to be funded in order to provide the highest level of servicey and improve community image.

Fund 224 - Measure R

	FY2022-23 Actual	FY2023-24 Actual	Original Budget FY2024-25	Estimated FY2024-25	Adopted Budget FY2025-26	Increase/ (Decrease)
Revenue						
Other Taxes	1,726,138	1,785,023	1,887,882	1,887,882	1,887,882	-
Charges For Service	517	2,615	-	1,582	-	-
Use of Money & Property	71,093	157,762	109,500	109,500	154,400	44,900
Revenue Total	**1,797,748**	**1,945,399**	**1,997,382**	**1,998,964**	**2,042,282**	**44,900**
Expenditures						
Salaries & Benefits	68,700	75,668	50,494	49,908	55,343	4,849
Materials & Services	809,046	904,483	1,042,840	1,042,840	1,042,840	-
Allocated Costs	64,000	76,760	58,840	58,840	60,710	1,870
Capital Assets	264,705	-	350,000	1,441,022	2,300,000	1,950,000
Expenditures Total	**1,206,451**	**1,056,911**	**1,502,174**	**2,592,610**	**3,458,893**	**1,956,719**
Revenues Less Expenditures	**591,297**	**888,488**	**495,208**	**(593,646)**	**(1,416,611)**	
Net Change in Fund Balance	591,297	888,488	495,208	(593,646)	(1,416,611)	
Beginning Fund Balance	4,034,991	4,626,288	5,514,776	5,514,776	4,921,130	
Ending Fund Balance	**4,626,288**	**5,514,776**	**6,009,984**	**4,921,130**	**3,504,519**	

Fund Overview

Under Measure R, the City receives a portion of a ½ cent sales tax levied in Los Angeles County to provide transportation related projects and programs. The City uses Measure R Funds to provide a variety of transportation services including Dial-A-Ride and the West Covina Shuttle (a fixed route system).

FY2025-2026 Expenditures

Expenditures will be used to fund transportation related operations and projects.

Fund 233 - Taskforce Reg. Autotheft Prev.

	FY2022-23 Actual	FY2023-24 Actual	Original Budget FY2024-25	Estimated FY2024-25	Adopted Budget FY2025-26	Increase/ (Decrease)
Revenue						
From Other Agencies	193,313	174,714	215,000	291,139	237,909	22,909
Revenue Total	**193,313**	**174,714**	**215,000**	**291,139**	**237,909**	**22,909**
Expenditures						
Salaries & Benefits	193,313	213,421	193,688	254,816	237,909	44,221
Expenditures Total	**193,313**	**213,421**	**193,688**	**254,816**	**237,909**	**44,221**

Revenues Less Expenditures	**-**	**(38,707)**	**21,312**	**36,323**	**-**
Net Change in Fund Balance	-	(38,707)	21,312	36,323	-
Beginning Fund Balance	6,305	6,305	(32,402)	(32,402)	3,921
Ending Fund Balance	**6,305**	**(32,402)**	**(11,090)**	**3,921**	**3,921**

Fund Overview

A regional law enforcement taskforce known as TRAP is funded through vehicle registration fees pursuant to Vehicle Code section 9250.14 (SB-2139). The primary mission of TRAP is to combat auto thefts and spearhead major investigations related to vehicle thefts throughout the Southern California regions.

FY2025-2026 Expenditures

Expenditures will be used for staffing needs due to a surge in auto related thefts.

Fund 234 - Officer Wellness & Mental Health

	FY2022-23 Actual	FY2023-24 Actual	Original Budget FY2024-25	Estimated FY2024-25	Adopted Budget FY2025-26	Increase/ (Decrease)
Revenue						
Use of Money & Property	340	2,007	1,400	2,000	1,700	300
From Other Agencies	65,294	-	-	-	-	-
Revenue Total	**65,634**	**2,007**	**1,400**	**2,000**	**1,700**	**300**
Expenditures						
Salaries & Benefits	-	1,458	-	(29)	-	-
Materials & Services	-	-	65,294	65,294	4,617	(60,677)
Expenditures Total	**-**	**1,458**	**65,294**	**65,265**	**4,617**	**(60,677)**
Revenues Less Expenditures	**65,634**	**548**	**(63,894)**	**(63,265)**	**(2,917)**	
Net Change in Fund Balance	65,634	548	(63,894)	(63,265)	(2,917)	
Beginning Fund Balance	-	65,634	66,182	66,182	2,917	
Ending Fund Balance	**65,634**	**66,182**	**2,288**	**2,917**	**0**	

Fund Overview

This fund accounts for the Officer Wellness and Mental Health grant, which is funded under Assembly Bill 178, Chapter 45, Statutes of 2022, Item 5227-121-0001 and administered by the Board of State and Community Corrections.

FY2025-2026 Expenditures

The Officer Wellness grant is for the purpose of improving officer wellness and expanding mental health sources as follows:

1. Establishing officer wellness units or expanding existing officer wellness units.
2. Establishing peer support units or expanding peer support units.
3. Services provided by a licensed mental health professional, counselor, or other professional that works with law enforcement.
4. Expanding multiagency mutual aid programs focused on officer wellness and mental health.
5. Other programs or services that are evidence based or have a successful track record of enhancing officer wellness.

Fund 235 - Measure M

	FY2022-23 Actual	FY2023-24 Actual	Original Budget FY2024-25	Estimated FY2024-25	Adopted Budget FY2025-26	Increase/ (Decrease)
Revenue						
Other Taxes	1,952,632	2,015,670	2,139,600	2,139,600	2,182,400	42,800
Charges For Service	-	-	-	561,720	400,000	400,000
Use of Money & Property	104,159	252,810	167,900	336,155	262,800	94,900
Revenue Total	**2,056,791**	**2,268,480**	**2,307,500**	**3,037,475**	**2,845,200**	**537,700**
Expenditures						
Salaries & Benefits	-	-	-	-	373,504	373,504
Materials & Services	-	-	-	936,200	1,436,200	1,436,200
Allocated Costs	32,600	32,810	32,810	32,810	32,810	-
Capital Assets	468,757	235,912	4,988,000	9,202,693	3,059,800	(1,928,200)
Expenditures Total	**501,357**	**268,722**	**5,020,810**	**10,171,703**	**4,902,314**	**(118,496)**

Revenues Less Expenditures	**1,555,434**	**1,999,758**	**(2,713,310)**	**(7,134,228)**	**(2,057,114)**
Net Change in Fund Balance	1,555,434	1,999,758	(2,713,310)	(7,134,228)	(2,057,114)
Beginning Fund Balance	5,637,097	7,192,531	9,192,289	9,192,289	2,058,061
Ending Fund Balance	**7,192,531**	**9,192,289**	**6,478,979**	**2,058,061**	**947**

Fund Overview

Under Measure M, the City receives ½ cent sales tax levied in Los Angeles County to provide transportation related projects and programs. The City uses Measure M Funds for certain capital projects or transportation projects such as street rehabilitation and reconstruction, traffic monitoring systems, and congestion management and planning.

FY2025-2026 Expenditures

Projects are outlined in the Capital Improvement Program.

Fund 236 - Measure A

	FY2022-23 Actual	FY2023-24 Actual	Original Budget FY2024-25	Estimated FY2024-25	Adopted Budget FY2025-26	Increase/ (Decrease)
Revenue						
Property Tax	-	-	340,000	340,000	-	(340,000)
Revenue Total	**-**	**-**	**340,000**	**340,000**	**-**	**(340,000)**
Expenditures						
Capital Assets	-	-	340,000	340,000	-	(340,000)
Expenditures Total	**-**	**-**	**340,000**	**340,000**	**-**	**(340,000)**
Revenues Less Expenditures	**-**	**-**	**-**	**-**	**-**	
Ending Fund Balance	**-**	**-**	**-**	**-**	**-**	

Fund Overview

Under Measure A, the City receives a portion of a 1.5 cent per square foot parcel tax levied in Los Angeles County to help fund new parks and maintain existing ones. The amount is held by Los Angeles County in escrow and distributed when requested on a cost-reimbursement. The City uses Measure A Funds for certain capital projects related to parks, such as rebuilding restrooms, updating park parking lots, and the purchase of new playground equipment.

FY2025-2026 Expenditures

The four funded projects are outlined in the Capital Improvement Program relating to City parks.

Fund 237 - SB1 - Road Maintenance Rehab

	FY2022-23 Actual	FY2023-24 Actual	Original Budget FY2024-25	Estimated FY2024-25	Adopted Budget FY2025-26	Increase/ (Decrease)
Revenue						
Use of Money & Property	96,156	176,655	119,000	190,000	195,600	76,600
From Other Agencies	2,446,155	2,828,524	2,805,101	2,766,687	2,874,896	69,795
Revenue Total	**2,542,311**	**3,005,178**	**2,924,101**	**2,956,687**	**3,070,496**	**146,395**
Expenditures						
Capital Assets	3,691,173	885,631	4,875,000	9,418,757	4,875,000	-
Expenditures Total	**3,691,173**	**885,631**	**4,875,000**	**9,418,757**	**4,875,000**	**-**
Revenues Less Expenditures	**(1,148,862)**	**2,119,547**	**(1,950,899)**	**(6,462,070)**	**(1,804,504)**	
Net Transfers	567,200	567,200	567,200	567,200	567,200	
Net Change in Fund Balance	(581,662)	2,686,747	(1,383,699)	(5,894,870)	(1,237,304)	
Beginning Fund Balance	5,161,280	4,579,618	7,266,365	7,266,365	1,371,495	
Ending Fund Balance	**4,579,618**	**7,266,365**	**5,882,666**	**1,371,495**	**134,191**	

Fund Overview

Senate Bill (SB) 1, known as the Road Repair and Accountability Act of 2017, increased per gallon fuel excise taxes, increased diesel fuel sales taxes and vehicle registration fees, and provides for inflationary adjustments to tax rates in future years, to address basic road maintenance, rehabilitation and critical safety needs on both state highways and local streets. The City uses SB1 funding for street improvements such as residential road rehabilitation.

FY2025-2026 Expenditures

Projects are outlined in the Capital Improvement Program.

Fund 240 - Measure H

	FY2022-23 Actual	FY2023-24 Actual	Original Budget FY2024-25	Estimated FY2024-25	Adopted Budget 2025-26	Increase/ (Decrease)
Revenue						
Other Revenues	59,892	42,616	-	214,172		-
Use of Money & Property	265	1,092	600	2,100	2,200	1,600
From Other Agencies	57,615	-	-	-	-	-
Revenue Total	**117,772**	**43,708**	**600**	**216,272**	**2,200**	**1,600**
Expenditures						
Materials & Services	114,541	-	7,500	8,260	-	(7,500)
Expenditures Total	**114,541**	**-**	**7,500**	**8,260**	**-**	**(7,500)**
Revenues Less Expenditures	**3,231**	**43,708**	**(6,900)**	**208,012**	**2,200**	
Net Change in Fund Balance	3,231	43,708	(6,900)	208,012	2,200	
Beginning Fund Balance	4,488	7,719	51,427	51,427	259,439	
Ending Fund Balance	**7,719**	**51,427**	**44,527**	**259,439**	**261,639**	

Fund Overview

This fund accounts for funding received and expenditures related to prevent and combat homelessness.

FY2025-2026 Expenditures

Funding will be used to fund the contract with L.A. CADA for homeless services.

Fund 241 - CASP Certification & Training

	FY2022-23 Actual	FY2023-24 Actual	Original Budget FY2024-25	Estimated FY2024-25	Adopted Budget FY2025-26	Increase/ (Decrease)
Revenue						
Use of Money & Property	-	3,557	2,600	2,600	3,900	1,300
From Other Agencies	21,413	(19,189)	22,840	22,840	1,000	(21,840)
Revenue Total	**21,413**	**(15,632)**	**25,440**	**25,440**	**4,900**	**(20,540)**
Revenues Less Expenditures	**21,413**	**(15,632)**	**25,440**	**25,440**	**4,900**	
Net Change in Fund Balance	21,413	(15,632)	25,440	25,440	4,900	
Beginning Fund Balance	107,792	129,205	113,573	113,573	139,013	
Ending Fund Balance	**129,205**	**113,573**	**139,013**	**139,013**	**143,913**	

Fund Overview

Pursuant to Government Code 4467 (b), the moneys in this fund shall be used for increased certified access specialist (CASp) training and certification within the City and to facilitate compliance with construction-related accessibility requirements, to include providing financial assistance to small businesses for construction of physical accessibility improvements. The highest priority shall be given to the training and retention of certified access specialists to meet the needs of the public in the City as provided in Section 55.53 of the Civil Code.

FY2025-2026 Expenditures

There are not any new expenditures planned for the current fiscal year.

Fund 242 - Sportsplex

	FY2022-23 Actual	FY2023-24 Actual	Original Budget FY2024-25	Estimated FY2024-25	Adopted Budget FY2025-26	Increase/ (Decrease)
Revenue						
Charges For Service	81,312	49,680	57,000	239,819	240,000	183,000
Other Revenues	900	(2,794)	2,400	19,340	19,600	17,200
Use of Money & Property	88,019	80,050	99,600	153,515	155,800	56,200
Revenue Total	**170,231**	**126,936**	**159,000**	**412,674**	**415,400**	**256,400**
Expenditures						
Salaries & Benefits	232,548	647,688	574,668	730,969	886,027	311,359
Materials & Services	482,688	340,159	337,400	348,179	447,000	109,600
Capital Assets	7,743	10,700	-	-	-	-
Expenditures Total	**722,979**	**998,547**	**912,068**	**1,079,148**	**1,333,027**	**420,959**
Revenues Less Expenditures	**(552,748)**	**(871,611)**	**(753,068)**	**(666,474)**	**(917,627)**	
Net Transfers	556,877	871,611	753,068	666,474	917,627	
Net Change in Fund Balance	4,129	-	-	-	-	
Beginning Fund Balance	(4,129)	-	-	-	-	
Ending Fund Balance	-	-	-	-	-	

Fund Overview

The City took over operations of the Sportsplex in 2021. This fund accounts for activity at the West Covina Sportsplex, a recreation facility which amenities include softball fields, a pavilion, playgrounds, and restaurants.

FY2025-2026 Expenditures

Expenditures fund staffing, maintenance and operations of the complex. Due to the start-up costs and necessary improvements to the complex, the Sportsplex is proposed to be subsidized by the General Fund in it's initial years. However, once established, it is expected to be self-sustaining.

Schedule of Positions

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Proposed	Change
Full-Time					
Community Services Coord.	1	1	1	1	0
Maintenance Worker II	3	3	3	4	0
Maintenance Worker III	1	1	1	1	0
Full-Time Total	**5**	**5**	**5**	**6**	**0**
Limited-Service PT					
Recreation Leader	6	6	6	6	0
Recreation Site Coordinator	1	1	1	2	0
Limited-Service PT Total	**7**	**7**	**7**	**8**	**0**
Grand Total	**12**	**12**	**12**	**14**	**0**

Fund 361 - Self Insurance General/Auto Liab

	FY2022-23 Actual	FY2023-24 Actual	Original Budget FY2024-25	Estimated FY2024-25	Adopted Budget FY2025-26	Increase/ (Decrease)
Revenue						
Charges For Service	908	1,235,289	-	265,218	-	-
Interdept Charges	2,201,600	3,127,710	4,469,600	4,469,600	4,812,100	342,500
Other Revenues	28	416	-	-	-	-
Revenue Total	**2,202,536**	**4,363,414**	**4,469,600**	**4,734,818**	**4,812,100**	**342,500**
Expenditures						
Materials & Services	5,454,280	12,069,309	4,469,600	5,364,340	4,812,100	342,500
Expenditures Total	**5,454,280**	**12,069,309**	**4,469,600**	**5,364,340**	**4,812,100**	**342,500**
Revenues Less Expenditures	**(3,251,744)**	**(7,705,894)**	**-**	**(629,522)**	**-**	
Net Transfers	2,422,115	2,216,300	-	1,191,522	-	
Net Change in Fund Balance	(829,629)	(5,489,594)	-	562,000	-	
Beginning Fund Balance	-	(829,629)	(6,319,223)	(6,319,223)	(5,757,223)	
Ending Fund Balance	**(829,629)**	**(6,319,223)**	**(6,319,223)**	**(5,757,223)**	**(5,757,223)**	

Fund Overview

Funding for general/auto liability claims, uninsured losses and insurance premiums is provided through a charge on all operating departments based on prior year claims expense.

FY2025-2026 Expenditures

The allocation percentages for FY2025-26 are proposed to remain the same.

FY2025-26 expenses are based on Projected Ultimate Limited Losses for 2023/24 from latest Actuarial Report.

Fund 363 - Self-Insurance Workers' Comp

	FY2022-23 Actual	FY2023-24 Actual	Original Budget FY2024-25	Estimated FY2024-25	Adopted Budget FY2025-26	Increase/ (Decrease)
Revenue						
Interdept Charges						
Interfund Charges	1,793,341	1,848,853	2,772,200	2,772,200	4,017,800	1,245,600
Interdept Charges Total	**1,793,341**	**1,848,853**	**2,772,200**	**2,772,200**	**4,017,800**	**1,245,600**
Revenue Total	**1,793,341**	**2,187,141**	**2,772,200**	**2,772,200**	**4,017,800**	**1,245,600**
Expenditures						
Materials & Services						
Actuarial Adjustment	7,008,598	(1,076,793)	-	-	-	-
Claim Paid	2,175,880	3,203,261	2,241,000	2,241,000	3,460,000	1,219,000
Insurance	498,369	705,016	531,200	737,240	557,800	26,600
Miscellaneous Expenses	57,869	-	-	-	-	-
Professional Services	35,519	-	-	-	-	-
Materials & Services Total	**9,776,235**	**2,831,484**	**2,772,200**	**2,978,240**	**4,017,800**	**1,245,600**
Expenditures Total	**9,776,235**	**2,831,484**	**2,772,200**	**2,978,240**	**4,017,800**	**1,245,600**
Revenues Less Expenditures	**(7,982,894)**	**(644,343)**	**-**	**(206,040)**	**-**	
Net Transfers	250,000	1,721,100	-	-	-	
Net Change in Fund Balance	(7,732,894)	1,076,757	-	(206,040)	-	
Beginning Fund Balance	2,241,416	(5,491,478)	(4,414,721)	(4,414,721)	(4,620,761)	
Ending Fund Balance	**(5,491,478)**	**(4,414,721)**	**(4,414,721)**	**(4,620,761)**	**(4,620,761)**	

Fund Overview

Funding for workers' compensation is derived from a percentage charge of all salaries with different rates levied for the various employee categories.

FY2025-2026 Expenditures

FY2025-2026 expenses are based on Projected Ultimate Limited Losses for 2024/25 from latest Actuarial Report.

Fund 365 - Fleet Management

	FY2022-23 Actual	FY2023-24 Actual	Original Budget FY2024-25	Estimated FY2024-25	Adopted Budget FY2025-26	Increase/ (Decrease)
Revenue						
Charges For Service	64,177	74,119	-	46,218	-	-
Interdept Charges	1,641,862	1,551,498	1,765,341	1,765,341	1,565,596	(199,745)
Revenue Total	**1,706,039**	**1,625,616**	**1,765,341**	**1,811,559**	**1,565,596**	**(199,745)**
Expenditures						
Salaries & Benefits	83,270	72,673	4,964	69,630	111,387	105,223
Materials & Services	1,624,395	1,622,962	1,757,920	1,397,620	1,452,564	(305,356)
Allocated Costs	1,556	390	2,457	300	1,645	(812)
Expenditures Total	**1,709,221**	**1,696,025**	**1,765,341**	**1,467,550**	**1,565,596**	**(200,945)**

Revenues Less Expenditures	**(3,182)**	**(70,408)**	**-**	**344,009**	**-**
Net Transfers	-	-	-	-	-
Net Change in Fund Balance	(3,182)	(70,408)	-	344,009	-
Beginning Fund Balance	453,488	450,306	379,898	379,898	723,907
Ending Fund Balance	**450,306**	**379,898**	**379,898**	**723,907**	**723,907**

Fund Overview

The Maintenance Division of the Public Services Department operates the fleet management function for the City which oversees the repair and disposal of City vehicles and other gasoline or diesel powered equipment. Revenue for the fleet management fund is generated through charges to operating departments. Each department that operates assigned vehicles is charged based on the departmental usage of the vehicles. Fleet management costs are reflected in each department's line-item budget.

FY2025-2026 Expenditures

Funding includes fuel and vehicle repair costs.

Fund 367 - Vehicle Replacement

	FY2022-23 Actual	FY2023-24 Actual	Original Budget FY2024-25	Estimated FY2024-25	Adopted Budget FY2025-26	Increase/ (Decrease)
Revenue						
Other Revenues	37,545	51,340	-			-
Use of Money & Property	4,820	7,817	6,000	6,000	15,900	9,900
Revenue Total	**42,365**	**59,157**	**6,000**	**6,000**	**15,900**	**9,900**
Expenditures						
Capital Assets	310,190	280,030	200,000	200,000	200,000	-
Expenditures Total	**310,190**	**280,030**	**200,000**	**200,000**	**200,000**	**-**
Revenues Less Expenditures	**(267,825)**	**(220,874)**	**(194,000)**	**(194,000)**	**(184,100)**	
Net Transfers	714,000	375,400	-	187,277	100,000	
Net Change in Fund Balance	446,175	154,526	(194,000)	(6,723)	(84,100)	
Beginning Fund Balance	446,574	892,749	1,047,275	1,047,275	1,040,552	
Ending Fund Balance	**892,749**	**1,047,275**	**853,275**	**1,040,552**	**956,452**	

Fund Overview

This fund accounts for the replacement of vehicles to update the fleet and save on maintenance costs.

FY2025-2026 Expenditures

Appropriations have been set aside for new equipment and vehicles that cannot be purchased with AQMD funds. The City currently has over $15.6 million in replacement needs.

Range Past Useful Life	Number of Assets	Total Estimated Replacement Cost $
26-30 years	2	73,200
21-25 Years	3	473,300
16-20 years	15	1,741,300
11-15 years	34	2,234,900
6-10 years	47	4,233,800
1-5 years	63	6,585,800
Less than 1 year	7	282,800
Grand Total	**171**	**$15,625,100**

Fund 368 - Retirement Health Savings Plan

	FY2022-23 Actual	FY2023-24 Actual	Original Budget FY2024-25	Estimated FY2024-25	Adopted Budget FY2025-26	Increase/ (Decrease)
Revenue						
Use of Money & Property	5,323	10,669	7,500	7,500	9,500	2,000
Revenue Total	**5,323**	**10,669**	**7,500**	**7,500**	**9,500**	**2,000**
Expenditures						
Salaries & Benefits	3,900	-	4,100	4,100	4,100	-
Expenditures Total	**3,900**	**-**	**4,100**	**4,100**	**4,100**	**-**
Revenues Less Expenditures	**1,423**	**10,669**	**3,400**	**3,400**	**5,400**	
Net Change in Fund Balance	1,423	10,669	3,400	3,400	5,400	
Beginning Fund Balance	346,235	347,658	358,327	358,327	361,727	
Ending Fund Balance	**347,658**	**358,327**	**361,727**	**361,727**	**367,127**	

Fund Overview

This fund accounts for the set-aside lump sum benefits for retiring employees.

FY2025-2026 Expenditures

There are not any new expenditures planned for the current fiscal year.

Fund 375 - Police Enterprise

	FY2022-23 Actual	FY2023-24 Actual	Original Budget FY2024-25	Estimated FY2024-25	Adopted Budget FY2025-26	Increase/ (Decrease)
Revenue						
Sales	686,731	692,994	743,600	743,600	302,100	(441,500)
Use of Money & Property	30	-	-	-	-	-
Revenue Total	**686,761**	**692,994**	**743,600**	**743,600**	**302,100**	**(441,500)**
Expenditures						
Salaries & Benefits	134,869	20,096	27,304	28,271	29,535	2,231
Materials & Services	80,197	69,822	85,000	85,000	85,000	-
Allocated Costs	465,168	592,816	576,500	576,500	302,100	(274,400)
Expenditures Total	**680,234**	**682,734**	**688,804**	**689,771**	**416,635**	**(272,169)**
Revenues Less Expenditures	**6,527**	**10,260**	**54,796**	**53,829**	**(114,535)**	
Net Transfers	-	-	-	-	-	
Net Change in Fund Balance	6,527	10,260	54,796	53,829	(114,535)	
Beginning Fund Balance	235,307	241,834	252,094	252,094	305,923	
Ending Fund Balance	**241,834**	**252,094**	**306,890**	**305,923**	**191,388**	

Fund Overview

This fund accounts for the computer services provided by the Police Department to other public safety agencies for a fee. The programs are marketed to both public and private agencies. The program also provides these products and services to the West Covina Police Department.

FY2025-2026 Expenditures

Funding is for Computer Aided Dispatch and Records Management System (CAD/RMS) services, in partnership with a CAD/RMS Company.

Fund 810 - Redevelopment Obligation Ret.

	FY2022-23 Actual	FY2023-24 Actual	Original Budget FY2024-25	Estimated FY2024-25	Adopted Budget FY2025-26	Increase/ (Decrease)
Revenue						
Property Tax	3,151,490	2,082,313	2,583,344	2,583,344	2,583,344	-
Use of Money & Property	124,095	161,609	33,600	58,600	82,000	48,400
Revenue Total	**3,275,585**	**2,243,922**	**2,616,944**	**2,641,944**	**2,665,344**	**48,400**
Expenditures						
Materials & Services	107,864	72,305	120,000	120,000	120,000	-
Debt Service	1,640,058	1,425,456	1,307,856	1,377,559	1,307,856	-
Expenditures Total	**1,747,922**	**1,497,762**	**1,427,856**	**1,497,559**	**1,427,856**	**-**
Transfers						
Revenues Less Expenditures	**1,527,663**	**746,160**	**1,189,088**	**1,144,385**	**1,237,488**	
Net Transfers	(1,611,426)	(1,591,441)	(1,679,295)	(1,679,295)	(1,679,802)	
Net Change in Fund Balance	(83,763)	(845,281)	(490,207)	(534,910)	(442,314)	
Beginning Fund Balance	4,287,170	4,203,407	3,358,126	3,358,126	2,823,216	
Ending Fund Balance	**4,203,407**	**3,358,126**	**2,867,919**	**2,823,216**	**2,380,902**	

Fund Overview

This fund tracks Redevelopment Property TaxTrust Fund (RPTTF) funds received from the State in relation to redevelopment agencies. Expenditures are incurred on allowable expenses approved by the Department of Finance.

FY2025-2026 Expenditures

Funding includes paying off allowable expenditures and debt payments relating to the Successor Agency, as approved by the Department of Finance. Below is the Recognized Obligation Payment Schedule (ROPS) for the next fiscal year.

ROPS Line Item #	Obligation Name	Amount
3	2006 Lease Revenues Bonds	1,432,557
10	CSS - CFD	75,000
12	SA Administrative Budget	250,000
45	1998 - 2006 Bonds	8,000
60	Special Assessments on RDA-owned parcels	5,000
117	Bond Disclosure	5,000
119	Interim Arbitrage Report	3,000
140	2017 Tax Allocation Refunding Bonds	1,436,406
141	2017 Tax Allocation Refunding Bonds	2,000
144	Anticipated/Existing Litigation	50,000
	RPTTF Authorized including Administrative Costs	**3,266,963**
	ROPS 22-23 Prior Period Adjustment (PPA)	(669,144)
	Total RPTTF Approved for Distribution	**2,597,819**

Fund 815 - Successor Agency Admin.

	FY2022-23 Actual	FY2023-24 Actual	Original Budget FY2024-25	Estimated FY2024-25	Adopted Budget FY2025-26	Increase/ (Decrease)
Expenditures						
Salaries & Benefits	68,733	31,919	58,313	56,319	61,112	2,799
Materials & Services	47,374	33,518	46,000	46,000	33,000	(13,000)
Expenditures Total	**116,107**	**65,436**	**104,313**	**102,319**	**94,112**	**(10,201)**
Revenues Less Expenditures	**(116,107)**	**(65,436)**	**(104,313)**	**(102,319)**	**(94,112)**	
Net Transfers	116,107	65,436	104,313	102,319	94,112	
Ending Fund Balance	-	-	-	-	-	

Fund Overview

The Successor Agency Administation Fund is used to keep track of administrative costs relating to final disbursement and management of the Successor Agency.

FY2025-2026 Expenditures

Successor Agency has projected expenditures for personnel costs and overhead charges to the City, as approved by the Department of Finance.

Fund 820 - Successor Housing Agency

	FY2022-23 Actual	FY2023-24 Actual	Original Budget FY2024-25	Estimated FY2024-25	Adopted Budget FY2025-26	Increase/ (Decrease)
Revenue						
Other Revenues	169,200	176,002	-	-	-	-
Use of Money & Property	446,194	279,887	174,000	174,000	217,200	43,200
Revenue Total	**615,394**	**455,889**	**174,000**	**174,000**	**217,200**	**43,200**
Expenditures						
Salaries & Benefits	663,032	384,447	363,786	317,948	365,693	1,907
Materials & Services	206,814	304,988	520,670	529,247	529,247	8,577
Expenditures Total	**869,846**	**689,435**	**884,456**	**847,195**	**894,940**	**10,484**
Revenues Less Expenditures	**(254,452)**	**(233,545)**	**(710,456)**	**(673,195)**	**(677,740)**	
Net Change in Fund Balance	(254,452)	(233,545)	(710,456)	(673,195)	(677,740)	
Beginning Fund Balance	20,387,131	20,132,679	19,899,134	19,899,134	19,225,938	
Ending Fund Balance	**20,132,679**	**19,899,134**	**19,188,678**	**19,225,938**	**18,548,198**	

Fund Overview

This fund is used to account for assets and related income received from the former Successor Agencies. Due to Assembly Bill X1 26, The West Covina Community Development Commission was dissolved and the Housing Authority accepted the role as Successor Housing Agency. The primary purpose of the Authority is to develop affordable housing for families of low and moderate income with in the City.

FY2025-2026 Expenditures

Expenditures will be used for Housing Element update, Housing Preservation home loans, graffiti control and personnel.

Schedule of Positions

Authority

The City Council approves the total number of full-time positions and classification of employees by review and consideration of this schedule through the budget process. Additionally, no increase shall be made to this number of full-time positions without City Council approval. However, the City Manager is authorized to transfer such positions within existing budgeted position classifications and reorganize departments under the City Manager's authority, if in the City Manager's judgment, such actions will result in a higher degree of efficiency of overall operations of the City. Limited service and part-time positions may be adjusted to maintain a set number of hours.

Summary of Changes

The new organizational chart included a new classification: Human Resources and Risk Management Director.

City Manager: An Economic Development Coordinator was reprogrammed to budget for a second Assistant City Manager.

Human Resources: A Human Resources and Risk Management Director was added, and the Human Resources Technician and Part-time Office Aide III were removed.

Police: Five recruits and five police officers were added to the budget per the Council's goals.

Public Safety: The Code Enforcement Supervisor was upgraded to a Code Enforcement Manager and there were five part-time Code Enforcement Officers added.

Summary of Positions

	FY2022-23 Actual	FY2023-24 Actual	Original Budget FY2024-25	Estimated FY2024-25	Proposed Budget FY2025-26	Change
Full-time						
Sworn	172	172	172	172	182	0
Non-Sworn	144	143	144	144	144	0
Full-time Total	**316**	**315**	**316**	**316**	**326**	**0**
Part-time						
Part-time	26	30	30	30	34	4
Limited-Service PT	65	61	61	61	61	0
Part-time Total	**91**	**91**	**91**	**91**	**95**	**4**
Grand Total	**407**	**406**	**407**	**407**	**421**	**4**

	Admin	City Clerk	Comm Dev	Comm Svs	Finance	Fire	HR	Police	Public Safety	Public Works	Grand Total
Sworn						70		112			182
Non-Sworn	8	2	7	9	15	5	4	48	6	40	144
Part-time		1	3		3	1	0	10	12	4	34
Limited-Service PT				52				9			61
Grand Total	**33**	**3**	**10**	**61**	**18**	**76**	**4**	**179**	**18**	**44**	**421**

Schedule of Positions

	FY2022-23 Actual	FY2023-24 Actual	Original Budget FY2024-25	Estimated FY2024-25	Proposed Budget FY2025-26	Change
Administration						
Full-time						
ASSISTANT CITY MANAGER	2	2	1	1	2	1
ASSISTANT TO THE CITY MANAGER	0	0	1	1	1	0
CITY MANAGER	1	1	1	1	1	0
ECON DEV PROJECT COORDINATOR	1	2	1	2	1	0
ECON DEV SPECIALIST	1	0	0	0	0	0
ECON DEV/HOUSING MANAGER	1	1	2	1	1	-1
EXEC ASSISTANT TO CITY MANAGER	1	1	1	1	1	0
SR ADMINISTRATIVE ASSISTANT	1	1	1	1	1	0
Full-time Total	**8**	**8**	**8**	**8**	**8**	**0**
Administration Total	**8**	**8**	**8**	**8**	**8**	**0**
City Clerk						
Full-time						
ASSISTANT CITY CLERK	1	1	1	1	1	0
DEPUTY CITY CLERK	1	1	1	1	1	0
Full-time Total	**2**	**2**	**2**	**2**	**2**	**0**
Part-time						
OFFICE ASSISTANT I	1	1	1	1	1	0
Part-time Total	**1**	**1**	**1**	**1**	**1**	**0**
City Clerk Total	**3**	**3**	**3**	**3**	**3**	**0**
Community Development						
Full-time						
ADMINISTRATIVE ASSISTANT I	1	1	1	1	1	0
ADMINISTRATIVE ASSISTANT II	1	1	1	1	1	0
DEPUTY COMMUNITY DEVELOPMENT DIR	0	1	1	1	1	0
PLANNING ASSISTANT	1	1	1	1	1	0
PLANNING ASSOCIATE	1	1	1	1	1	0
PROJECT MANAGER	0	1	1	1	1	0
SR ADMINISTRATIVE ASSISTANT	2	1	1	1	1	0
Full-time Total	**6**	**7**	**7**	**7**	**7**	**0**
Part-time						
INTERN	1	1	1	1	1	0
OFFICE AIDE III	1	1	1	1	1	0
PLANNING AIDE	1	1	1	1	1	0
Part-time Total	**3**	**3**	**3**	**3**	**3**	**0**
Community Development Total	**9**	**10**	**10**	**10**	**10**	**0**

Schedule of Positions

	FY2022-23 Actual	FY2023-24 Actual	Original Budget FY2024-25	Estimated FY2024-25	Proposed Budget FY2025-26	Change
Community Services						
Full-time						
ADMINISTRATIVE ASSISTANT I	1	1	1	1	1	0
ADMINISTRATIVE ASSISTANT II	1	0	0	0	0	0
COMMUNITY SERVICES COORDINATOR	4	5	5	5	5	0
DEPUTY COMM SVS DIRECTOR	0	1	1	1	1	0
HEAD COOK	1	1	1	1	1	0
OFFICE ASSISTANT I	1	0	0	0	0	0
RECREATION SERVICES SUPERVISOR	0	1	1	1	1	0
PUBLIC SERVICES MANAGER	1	0	0	0	0	0
Full-time Total	**9**	**9**	**9**	**9**	**9**	**0**
Part-time						
ASSISTANT COOK	1	1	1	1	1	0
DAY CARE DIRECTOR	3	3	3	3	3	0
DAY CARE TEACHER	5	3	3	3	3	0
OFFICE AIDE I	1	1	1	1	1	0
RECREATION LEADER	38	35	35	35	35	0
RECREATION SITE COORDINATOR	9	9	9	9	9	0
RECREATION ASSISTANT	1	0	0	0	0	0
Part-time Total	**58**	**52**	**52**	**52**	**52**	**0**
Community Services Total	**67**	**61**	**61**	**61**	**61**	**0**
Finance						
Full-time						
ACCOUNTING TECHNICIAN II	0	2	2	2	2	0
ACCOUNTANT II	2	2	2	2	2	0
ACCOUNTING MANAGER	0	0	0	0	1	1
ASSISTANT FINANCE DIRECTOR	1	1	1	1	1	0
COMPUTER SERVICES TECHNICIAN	1	1	1	1	1	0
FINANCE DIRECTOR	1	1	1	1	1	0
GIS ANALYST	0	1	1	1	1	0
INFORMATION TECH ANALYST I	1	1	1	1	1	0
INFORMATION TECHNOLOGY MANAGER	1	1	1	1	1	0
PAYROLL SPECIALIST	2	2	2	2	2	0
PURCHASING MANAGER	1	1	1	1	1	0
SENIOR ACCOUNTANT	1	1	1	1	0	-1
SR ADMINISTRATIVE ASSISTANT	1	1	1	1	1	0
ACCOUNT CLERK	1	0	0	0	0	0
ADMIN ASSISTANT II	1	0	0	0	0	0
SENIOR ACCOUNT CLERK	1	0	0	0	0	0
Full-time Total	**15**	**15**	**15**	**15**	**15**	**0**
Part-time						
CABLE PRODUCTION ASSISTANT	1	1	1	1	1	0
INTERN	1	1	1	1	1	0
USER SUPPORT SPECIALIST	1	1	1	1	1	0
Part-time Total	**3**	**3**	**3**	**3**	**3**	**0**
Finance Total	**18**	**18**	**18**	**18**	**18**	**0**

Schedule of Positions

	FY2022-23 Actual	FY2023-24 Actual	Original Budget FY2024-25	Estimated FY2024-25	Proposed Budget FY2025-26	Change
Fire						
Full-time						
ADMINISTRATIVE AIDE	2	2	2	2	2	0
ASSISTANT FIRE CHIEF	3	3	3	3	3	0
FIRE CAPTAIN	15	15	15	15	15	0
FIRE CHIEF	1	1	1	1	1	0
FIRE ENGINEER	15	15	15	15	15	0
FIRE PROTECTION SPECIALIST	1	1	1	1	1	0
FIREFIGHTER	9	9	9	9	9	0
FIREFIGHTER/PARAMEDIC	27	27	27	27	27	0
MANAGEMENT ANALYST I	1	1	1	1	0	-1
SR ADMINISTRATIVE ASSISTANT	1	1	1	1	1	0
DEPUTY FIRE MARSHAL	0	0	0	0	1	1
Full-time Total	**75**	**75**	**75**	**75**	**75**	**0**
Part-time						
FIRE PROTECTION SPECIALIST	1	2	1	2	1	0
Part-time Total	**1**	**2**	**1**	**2**	**1**	**0**
Fire Total	**76**	**77**	**76**	**77**	**76**	**0**
Human Resources						
Full-time						
HUMAN RESOURCES DIRECTOR	1	0	0	1	1	1
HUMAN RESOURCES MANAGER	1	1	1	1	1	0
HUMAN RESOURCES ANALYST I	1	1	1	1	1	0
SR HUMAN RESOURCES TECHNICIAN	0	1	1	1	1	0
HUMAN RESOURCES TECHNICIAN	1	0	1	0	0	-1
Full-time Total	**4**	**3**	**4**	**4**	**4**	**0**
Part-time						
OFFICE AIDE III	1	1	1	1	0	-1
Part-time Total	**1**	**1**	**1**	**1**	**0**	**-1**
Human Resources Total	**5**	**4**	**5**	**5**	**4**	**-1**

Schedule of Positions

	FY2022-23 Actual	FY2023-24 Actual	Original Budget FY2024-25	Estimated FY2024-25	Proposed Budget FY2025-26	Change
Police						
Full-time						
CODE ENFORCEMENT SUPERVISOR	1	1	1	1	1	0
COMMUNICATIONS MANAGER	1	1	1	1	1	0
COMMUNICATIONS SUPERVISOR	4	4	4	4	4	0
COMMUNITY SERVICES OFFICER	8	8	8	8	8	0
CRIMINAL JUSTICE RES ANALYST I	1	1	1	1	1	0
FORENSIC SPECIALIST SUPERVISOR	1	1	1	1	1	0
JAILER	6	6	6	6	6	0
LEAD JAILER	1	1	1	1	1	0
POLICE ADMIN SVCS MANAGER	1	1	1	1	1	0
POLICE CAPTAIN	2	2	2	2	2	0
POLICE CHIEF	1	1	1	1	1	0
POLICE CORPORAL	17	17	17	17	17	0
POLICE LIEUTENANT	6	6	6	6	6	0
POLICE OFFICER	58	58	58	58	63	5
POLICE OFFICER RECRUIT	5	5	5	5	10	5
POLICE RECORDS MANAGER	1	1	1	1	1	0
POLICE RECORDS SPECIALIST I	5	5	5	5	5	0
POLICE RECORDS SPECIALIST II	2	2	2	2	2	0
POLICE RECORDS SUPERVISOR	1	1	1	1	1	0
POLICE SERGEANT	13	13	13	13	13	0
PUBLIC SAFETY DISPATCHER	8	8	8	8	8	0
SR ADMINISTRATIVE ASSISTANT	2	2	2	2	2	0
SR COMMUNICATIONS OPERATOR	4	4	4	4	4	0
USER SUPPORT SPECIALIST	1	0	0	0	0	0
VICTIM ADVOCATE	1	1	1	1	1	0
Full-time Total	**151**	**150**	**150**	**150**	**160**	**10**
Part-time						
ADMINISTRATIVE AIDE	3	0	0	0	0	0
OFFICE AIDE III	2	2	2	1	2	0
PD RESERVE COMMANDER	1	1	1	1	1	0
PD RESERVE OFFICER - LEVEL 1	1	1	1	1	1	0
PD RESERVE OFFICER - LEVEL 2	0	1	1	1	1	0
PD RESERVE OFFICER - LEVEL 3	0	1	1	1	1	0
PD RESERVE SERGEANT - LEVEL 1	1	1	1	1	1	0
POLICE BACKGROUND INVESTIGATOR	0	3	3	3	3	0
POLICE CADET	7	9	9	9	9	0
PD RESERVE LIEUTENANT - LEVEL 1	1	0	0	0	0	0
SR COMMUNICATIONS OFFICER	1	0	0	0	0	0
Part-time Total	**17**	**19**	**19**	**18**	**19**	**0**
Police Total	**168**	**169**	**169**	**168**	**179**	**10**

Schedule of Positions

	FY2022-23 Actual	FY2023-24 Actual	Original Budget FY2024-25	Estimated FY2024-25	Proposed Budget FY2025-26	Change
Public Safety						
Full-time						
CODE ENFORCEMENT DIRECTOR	0	1	1	1	1	0
CODE ENFORCEMENT MANAGER	1	0	0	1	1	1
CODE ENFORCEMENT SUPERVISOR	1	1	1	0	0	-1
CODE ENFORCEMENT OFFICER	4	4	4	4	4	0
Full-time Total	**6**	**6**	**6**	**6**	**6**	**0**
Part-time						
CODE ENFORCEMENT OFFICER	6	6	7	7	12	5
Part-time Total	**6**	**6**	**7**	**7**	**12**	**5**
Public Safety Total	**12**	**12**	**13**	**13**	**18**	**5**
Public Works						
Full-time						
ADMINISTRATIVE ASSISTANT II	1	1	1	1	1	0
BUILDING MAINT LEAD WORKER	1	1	1	1	1	0
ELECTRICIAN I	1	1	1	1	1	0
ELECTRICIAN II	1	1	1	1	1	0
EQUIPMENT OPERATOR	1	1	1	1	1	0
FLEET SERVICES COORDINATOR	0	0	1	0	1	0
MAINTENANCE LEAD WORKER	2	2	2	2	2	0
MAINTENANCE SVCS COORDINATOR	3	3	2	3	2	0
MAINTENANCE WORKER II	22	22	22	22	22	0
MAINTENANCE WORKER III	4	4	4	4	4	0
MANAGEMENT ANALYST I	1	1	1	1	1	0
PUBLIC WORKS SUPERINTENDENT	1	1	1	1	1	0
STREET MAINTENANCE SUPERVISOR	0	0	1	1	1	0
SENIOR MAINTENANCE SUPERVISOR	1	1	0	0	0	0
PUBLIC WORKS DIRECTOR	0	0	0	0	1	1
PUBLIC WORKS DEPUTY DIRECTOR	1	1	1	1	0	-1
Full-time Total	**40**	**40**	**40**	**40**	**40**	**0**
Part-time						
MAINTENANCE ASSISTANT	1	1	1	1	1	0
OFFICE AIDE I	0	3	3	3	3	0
Part-time Total	**1**	**4**	**4**	**4**	**4**	**0**
Public Works Total	**41**	**44**	**44**	**44**	**44**	**0**
Grand Total	**407**	**406**	**407**	**407**	**421**	**14**

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Glossary of Terms

Actuarial Valuation - The determination, as of a valuation date of the Normal Cost, Accrued liability, and related actuarial present values for a pension plan or other long-term liability.

Appropriation - Legal authorization granted to the City Manager by the City Council to expend monies, and/or to incur legal obligations for specific departmental purposes. An appropriation is usually limited in amount, as well as to the time when it may be expended.

Assessed Valuation - A dollar value placed upon real estate or other property by Los Angeles County as a basis for levying property taxes.

Balanced Budget - A budget in which current revenues equal recurring expenditures.

Beginning Fund Balance - Fund balance available in a fund at the end of the prior fiscal year for use in the following fiscal year.

Bond - A city may raise capital by issuing a written promise to pay a specified sum of money, called the face value or principal amount, at a specified date or dates in the future, together with periodic interest at a specific rate.

Budget Amendment - A revision of the adopted budget that, when approved by the City Council, replaces the original provision. Budget amendments occur frequently throughout the fiscal year, as spending priorities shift.

Budget Message - A general discussion of the proposed budget as presented in writing by the City Manager to the City Council. The message contains an explanation of the principal budget items and summarizes the proposed budget relative to the current year adopted budget.

Capital Improvement Program - A financial plan of proposed capital improvement projects and the means of financing them for a given period of time.

Capital Expenditures - A budget category which budgets all equipment having a unit cost of more than $5,000. Capital outlay items are budgeted in the operating budget.

Cash Basis of Accounting - A method of accounting in which revenues are recorded only when cash is received, and expenditures are recorded only when payments are made. Since payments can be delayed to the next fiscal year, a cash basis can result in an inaccurate picture of the financial condition of a fund. To be in conformance with Generally Accepted Accounting Principles (GAAP), local governments must use the accrual basis, rather than the cash basis of accounting.

Chart of Accounts - A chart that assigns a unique number to each type of transaction and to each budgetary unit in the organization. The chart of accounts provides a system for recording revenues and expenditures that fits the organizational structure.

Debt Service - Annual principal and interest payments owed on money that has been borrowed.

Department - An organizational unit comprised of divisions or programs. It is possible for a department to be comprised of only one division.

Disbursement - Payment for goods or services that have been delivered and invoiced.

Division - An organizational unit consisting of programs and/or activities within a department which furthers the objectives of the City Council by providing services or products.

Glossary of Terms

Encumbrance - Financial commitments related to unperformed contracts for goods or services for which part of an appropriation is reserved. They cease to be encumbrances when the obligations are paid or otherwise terminated.

Enterprise Fund - A type of fund established to account for the total costs of those governmental facilities and services which are operated in a manner similar to private enterprises. These funds are entirely or predominately self-supporting.

Fiscal Year - A twelve-month period of time to which the budget applies. For the City of West Covina, it is July 1 through June 30.

Fund - An independent fiscal and accounting entity used to record all financial transactions related to the specific purposes for which the fund was created. There are five major types of funds: General, Special Revenue, Capital Projects, Enterprise Funds, and Fiduciary Funds.

Fund Balance - The amount of financial resources immediately available for use. Generally, this represents an excess of current assets over current liabilities.

Gann Appropriations Limit - Article XIIIB of the State constitution was amended by Proposition 4 (Gann initiative) in 1979. Article XIIIB limits growth in the spending of tax proceeds appropriated in the "base year" of 1978-79 times the product of the allowable annual percentage change in a cost-of-living factor and the allowable annual percentage change in a population change factor. The cost-of-living factor is the larger of the annual percentage change in the State per capita personal income or the annual percentage change in the local non-residential assessed valuation due to new construction. The population change factor is the larger of the annual percentage change of the jurisdiction's population or the annual percentage change of the county in which the jurisdiction is located.

GASB 68 - Statement No. 68 of the Governmental Accounting Standards Board. The accounting standard governing a state or local governmental employer's accounting and financial reporting for pensions. GASB 68 replaces GASB 27 effective the first fiscal year beginning after June 15, 2014.

Generally Accepted Accounting Principles - Uniform minimum standards used by state and local governments for financial recording and reporting; established by the accounting profession through the Governmental Accounting Standards Board (GASB).

General Fund - The primary fund of the City used to account for all revenues and expenditures of the City not legally restricted as to use. Examples of departments financed by the General Fund include the City Council, Finance, Police and Fire Departments.

Grant - Contributions or gifts of cash or other assets from another governmental entity to be used or expended for a specific purpose, activity, or facility.

Infrastructure - The underlying foundation or basic framework of a system or organization, such as the roads, sewers, water lines, and storm drains.

Interfund Transactions/Transfers - These budgetary transactions consist of quasi-external transactions which would be treated as revenues and expenditures if they involved organizations external to the governmental unit, reimbursements of expenditures initially made in one fund which are attributable to another fund, and operating transfers where monies are appropriated from one fund to another fund to reimburse expenses which are of benefit to the first fund.

Glossary of Terms

Quarterly Financial Reports - Quarterly comparisons of budgeted with actual revenues and expenditures to date. These reports provide decision makers with early warning of impending expenditure overruns or revenue shortfalls.

Modified accrual basis of accounting - A form of accrual accounting in which (1) the expenditures are recognized when the goods or services are received and (2) revenues, such as taxes, are recognized when measurable and available to pay expenditures in the current accounting period.

Operating Budget - A financial, programmatic and organizational plan for furthering the goals of the City Council through the departments of the City, which does not include one-time capital improvement projects.

Performance Budget - A budget that includes (1) performance goals and objectives (2) demand, workload, efficiency, and effectiveness measures for each government program.

Performance Measures - Indicators used in budgets to show, for example, (1) the amount of work accomplished, (2) the efficiency with which tasks were completed, and (3) the effectiveness of a program.

Purchase Order - An agreement to buy goods and services from a specific vendor, with a promise to pay on delivery.

Reimbursements - Payments of amounts remitted on behalf of another party, department, or fund. They are recorded as expenditures or expenses in the reimbursement fund and as reductions of the expenditure or expense in the fund that is reimbursed.

Reserve - An account that is used to earmark a portion of the fund balance as legally segregated for a specific use.

Salary Savings - The reduced expenditures on salaries that result from department restructuring or keeping positions vacant.

Unassigned Fund Balance - Money left over from prior years that is not committed for other purposes and can be allocated in the upcoming budget.

Unfunded Accrued Liability (UAL) - When a plan or pool's value of assets is less than its Accrued Liability, the difference is the plan or pool's Unfunded Accrued Liability (or unfunded liability). If the unfunded liability is positive, the plan or pool will have to pay contributions exceeding the Normal Cost.

Glossary of Acronyms

AB 939	California Integrated Waste Management Act of 1989
ABC	Alcohol Beverage Control
AFG	Assistance to Firefighters Grant
APL	Available Property Listing
ARPA	American Rescue Plan Act of 2021
BID	Business Improvement District
BSCC	Board of State and Community Corrections
CalPERS	California Public Employees' Retirement System
CDC	Community Development Commission
CDPH	California Department of Public Health
CED	Community & Economic Development
CIP	Capital Improvement Program
CIWMB	California Integrated Waste Management Board
CJPIA	California Joint Powers Insurance Authority
COPS	Citizens Option for Public Safety
DOF	State Department of Finance
EDMS	Electronic Document Management System
EMS	Emergency Medical Services
EOC	Emergency Operation Center
FNS	Food and Nutrition Service
GAAP	Generally Accepted Accounting Principles
GIS	Geographic Information Systems
ISO	Insurance Services Offices
ISTEA	Intermodal Surface Transportation Efficiency Act of 1992
IT	Information Technology
MOU	Memoranda of Understanding
NPDES	National Pollutant Discharge Elimination System
OPEB	Other Post-Employment Benefits
PFA	Public Financing Authority
PO	Purchase Order
PPC	Public Protection Classification
PPE	Personal Protective Equipment

Glossary of Acronyms

RDAs	Redevelopment Agencies
RFP	Request for Proposal
RFQ	Request for Quote
ROPS	Recognized Obligation Payment Schedule
RPTTF	Redevelopment Property Tax Trust Fund
RRFB	Rectangular Rapid Flashing Beacons
SB	Senate Bill
SET	Special Enforcement Team
SHSP	State Homeland Security Program
SLESA	Supplemental Law Enforcement Services Account
SSMP	Sewer System Management Plan
STP	Surface Transportation Program
TRAP	Taskforce for Regional Auto Theft Prevention
UAL	Unfunded Accrued Liability
UAAL	Unfunded Accrued Actuarial Liability (UAAL)

Long-Range Financial Forecast

FISCAL YEARS ENDING 2026 TO 2030

City of West Covina
WWW.WESTCOVINA.ORG | 1444 W GARVEY AVE, WEST COVINA CA, 91790

Overview

The purpose of this forecast is to provide long-term context for annual decisions that will be made with the Fiscal Year Ending (FYE) 2026 Budget and FYE 2026-2030 Capital Improvement Plan. This forecast was developed to create a forward-looking, conservative baseline budgetary outlook for the City's General Fund under a given set of revenue and expenditure growth assumptions.

The revenue and expenditure growth assumptions have been updated based on historical trends, actuarial reports, and CPI trends. The base year for this forecast is FYE 2025.

Revenue

The City's major revenue sources include property taxes and sales tax. Each of these revenue sources are driven by the growth of the local economy and the City's population. This is also true of several of the City's other revenue sources including fees and charges for service, franchise taxes, and licenses and permits.

Revenue Growth Assumptions

- Based on historical prior year actuals Property Tax is assumed to increase by 4.9% - the median over the past ten years.
- The Property Tax in Lieu of Vehicle License Fee grows with estimated increase in assessed valuation.
- Sales Tax estimates are provided by the City's sales tax consultant, HdL, and are forecasted to increase by 3.5% in FYE 2026 to 3.0% by FYE 2030.
- The following are assumed to grow with CPI which has average of 3.18% over the past ten years:
    - Business License Tax
    - Transient Occupancy Tax
    - Franchise Fees
    - Charges for service that increase with CPI
    - Rental Income
    - Licenses and Permits
    - Use Of Money/Property

Table 1. Forecasted Revenue Growth Assumptions

Major Revenue Source	FYE 2026	FYE 2027	FYE 2028	FYE 2029	FYE 2030
Property Taxes	4.90%	4.90%	4.90%	4.90%	4.90%
Sales And Use Taxes	3.50%	3.20%	3.00%	3.00%	3.00%
Business License Tax	3.18%	3.18%	3.18%	3.18%	3.18%
Transient Occupancy Tax	3.18%	3.18%	3.18%	3.18%	3.18%
Other Taxes	0.00%	0.00%	0.00%	0.00%	0.00%
Fines And Forfeits	0.00%	0.00%	0.00%	0.00%	0.00%
Franchise	3.18%	3.18%	3.18%	3.18%	3.18%
Licenses & Permits	3.18%	3.18%	3.18%	3.18%	3.18%
Use Of Money/Prop	3.18%	3.18%	3.18%	3.18%	3.18%
Charges For Services-CPI	3.18%	3.18%	3.18%	3.18%	3.18%
Charges For Services-Non-CPI	0.08%	0.08%	0.08%	0.08%	0.08%
Rental Income	3.18%	3.18%	3.18%	3.18%	3.18%
Other Revenues	0.00%	0.00%	0.00%	0.00%	0.00%

Expenditure Overview

Expenditures are forecasted for the City's two major funds: General and Debt Service. The baseline forecast presented herein includes expenditures already approved by and/or committed to by the City Council. Rising costs due to inflation, and/or interest rates are also anticipated and included in this forecast through growth factors applied to each forecast category. Miscellaneous

Expenditure Growth Assumptions

- Based salaries have been projected to reflect the increases per current and anticipated memorandums of understanding.
- The forecast assumes recruitment of all budgeted positions with annual estimated vacancy savings within larger staffing groups.
- Projected employer contributions to California Public Employees' Retirement System (CalPERS) are based on the latest Actuarial Valuation.
- Increases in expenditures are based on historical actuals and CPI which has averaged around 3.18%.
- The forecast does not assume increases in contributions to Other Post Employment Benefits (OPEB).
- Workers Compensation and Insurance claims have been based on recent actuarial study. The initial forecast assumes fully funding recurring expenditures but does not address the current liability.

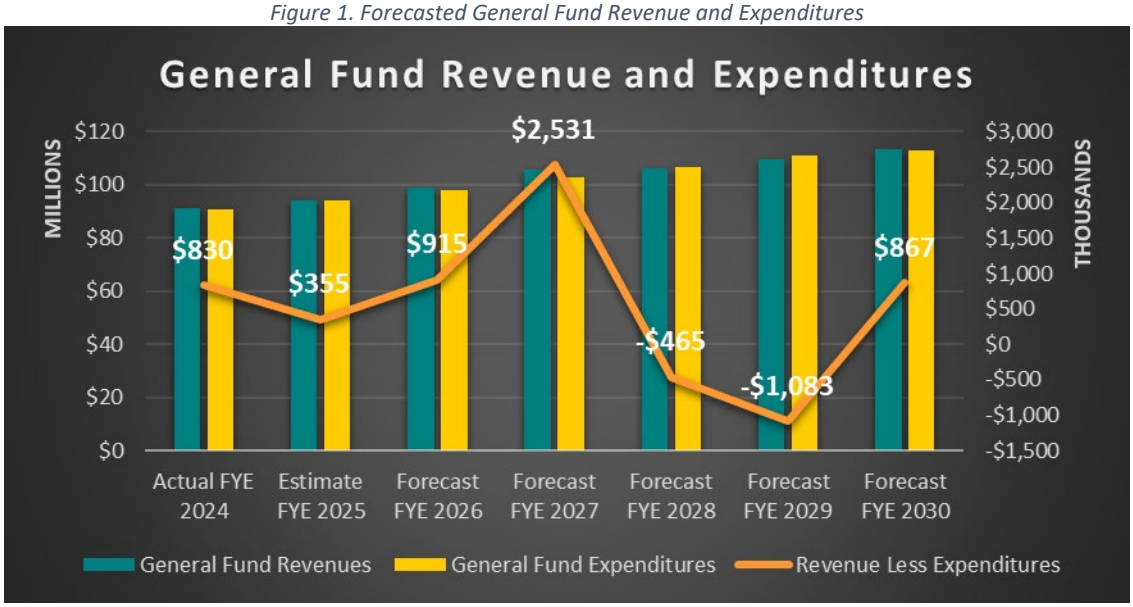
Table 2. Forecasted Expenditure Growth Assumptions

Expenditures	FYE 2026	FYE 2027	FYE 2028	FYE 2029	FYE 2030
Salaries & Benefits	**11.56%**	**8.29%**	**6.30%**	**5.41%**	**1.96%**
Base Salaries	2.80%	2.80%	2.80%	2.80%	3.00%
Health Plans	4.00%	4.00%	4.00%	4.00%	4.00%
Dental/Vision/Life Plans	2.00%	2.00%	2.00%	2.00%	2.00%
Medicare	2.00%	2.00%	2.00%	2.00%	3.00%
CalPERS Miscellaneous	-8.53%	-1.46%	-2.70%	-1.39%	-1.41%
CalPERS Safety	-8.53%	-1.46%	-2.70%	-1.39%	-1.41%
PERS UAL Payment	61.18%	37.98%	27.53%	21.58%	1.37%
Materials & Services	**0.25%**	**0.46%**	**0.42%**	**0.42%**	**0.42%**
Contract/Professional Services	2.00%	2.00%	2.00%	2.00%	2.00%
Fuel	3.18%	3.18%	3.18%	3.18%	3.18%
Legal Services	3.18%	3.18%	3.18%	3.18%	3.18%
Materials & Services	0.00%	0.00%	0.00%	0.00%	0.00%
Miscellaneous	0.00%	0.00%	0.00%	0.00%	0.00%
Repair & Maintenance	0.00%	0.00%	0.00%	0.00%	0.00%
Supplies & Materials	0.00%	0.00%	0.00%	0.00%	0.00%
Training/Conferences/Meetings	0.00%	0.00%	0.00%	0.00%	0.00%
Utilities	3.18%	3.18%	3.18%	3.18%	3.18%
Claim Paid	-5.91%	9.15%	6.16%	6.17%	6.18%

General Fund Projections

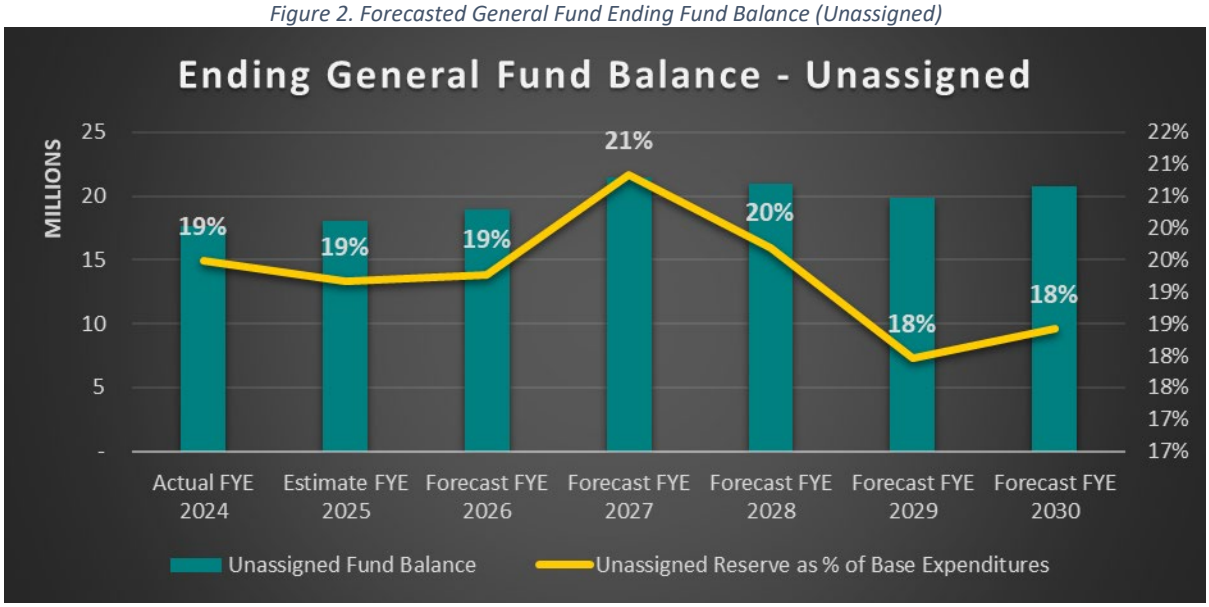
Based on the revenue and expenditure assumptions, the General Fund is anticipated to have surplus, revenue over expenditures, in FYE 2025 through FYE 2027 and FYE 2030. FYE 2028 and FYE 2029 is projected to have a deficit of approximately $465,000 and $1.1 million respectfully.

Figure 1. Forecasted General Fund Revenue and Expenditures



Fund balance reserves are anticipated to decrease from 19% in FYE 2025 to 18% in FYE 2030. The Unassigned General Fund balance of 18% is in compliance with the Fund Balance Policy.

Figure 2. Forecasted General Fund Ending Fund Balance (Unassigned)



There are several factors contributing to this. The first is unfunded accrued liability (UAL) with CalPERS. The second is projected losses for general liability and workers compensation. Lastly, expenditures are increasing at a faster rate than revenues. The following sections have more on the UAL, general liability and workers compensation.

Future Pension Costs

The City currently has a total of two pension plans administered by CalPERS and two retirement enhancement plans administered by PARS. The pension plans consist of a miscellaneous agent plan and a safety agent plan. The retirement enhancement plan consists of an Employer Paid Member Contribution (EPMC) replacement supplemental retirement plan and a supplemental retirement plan for executive staff and City Council.

The total plan contributions are determined through CalPERS' annual actuarial valuation process. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability (UAL). In 2020, the City issued taxable Lease Revenue Bonds to provide financing to pay the City's unfunded pension liabilities to CalPERS.

However, as of the latest actuarial report received in 2023, the City's net pension related liability will be over $39.7 million for the miscellaneous and safety plans – meaning the city reported a liability again as of June 30, 2023.

Table 3. Projected CalPERS Rates.

CalPERS Rates	FYE 2026	FYE 2027	FYE 2028	FYE 2029	FYE 2030
Miscellaneous	9.01%	8.90%	8.70%	8.60%	8.50%
Safety	21.87%	21.50%	20.90%	20.30%	19.80%

UAL Payment	FYE 2026	FYE 2027	FYE 2028	FYE 2029	FYE 2030
Miscellaneous	1,188,807	1,537,000	1,884,000	2,232,000	2,260,000
Safety	2,586,853	3,481,000	4,374,000	5,268,000	5,343,000
Total UAL	**$3,775,660**	**$5,018,000**	**$6,258,000**	**$7,500,000**	**$7,603,000**

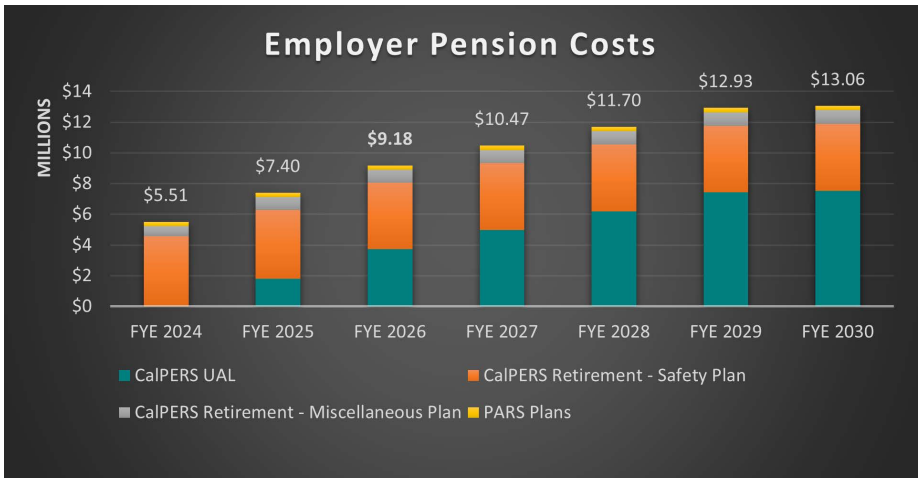


Figure 3. Forecasted Pension Employer Costs

The PARS retirement enhancement plan consists of an EPMC replacement supplemental retirement plan and a supplemental retirement plan for executive staff and City Council. The City makes all contributions to these plans. Participants do not make any contributions. The City is currently only funding the benefit payments payable each year.

Other Post Employment Benefits (OPEB)

The City administers a single employer defined benefit plan which provides healthcare benefits to eligible retirees and their dependents in accordance with various labor agreements. The table below summarizes these costs over the forecast period.

Table 4. Retiree Benefits

Retiree Benefit ($ Millions)	FYE 2024	FYE 2025	FYE 2026	FYE 2027	FYE 2028	FYE 2029	FYE 2030
Medical	2.22	2.29	2.33	2.38	2.43	2.48	2.53
Health Savings Plan	0.34	0.42	0.42	0.42	0.42	0.42	0.42
Total	**$2.55**	**$2.71**	**$2.75**	**$2.80**	**$2.85**	**$2.89**	**$2.94**

Debt Service

The General Fund will generally be responsible for funding the following debt service payments annually:

2018 Lease Revenue Refunding Bonds, Series A and B

On November 20, 2018, the City issued $19,310,000 of Lease Revenue Bonds, Series A and $4,855,000 of taxable Lease Revenue Bonds, Series B to provide financing for the advance refunding of the City's 2002 Lease Revenue Bonds Series A, 2004 Lease Revenue Bonds Series A&B, and the 2013 Lease Revenue Refunding Bonds Series A.

2020 Lease Revenue Bonds, Series A

On July 23, 2020, the City issued $204,095,000 of taxable Lease Revenue Bonds to provide financing to pay the City's unfunded pension liabilities to CalPERS, to establish a reserve fund, and pay issuance costs. The bonds mature annually through August 1, 2044, in amounts ranging from $3,645,000 to $16,105,000, with interest rates that range from 1.747% to a maximum of 3.892% over the term of the bonds.

Energy Efficiency Loans Payable

In May 2021, the City entered into two lease-purchase agreements for the acquisition and installation of certain energy conservation equipment and improvements (solar) and installation of certain energy conservation equipment including lighting and HVAC (non-solar) with an aggregate principal borrowing of $6,602,048.

Table 5. Debt Service Payments

Debt Service ($ Millions)	FYE 2026	FYE 2027	FYE 2028	FYE 2029	FYE 2030
Principal	$5,907,696	$6,295,249	$6,717,502	$7,168,788	$7,633,591
Interest	$7,714,385	$7,540,661	$7,345,261	$7,127,764	$6,888,807
Total Debt Service	**$13,622,081**	**$13,835,910**	**$14,062,763**	**$14,296,552**	**$14,522,398**

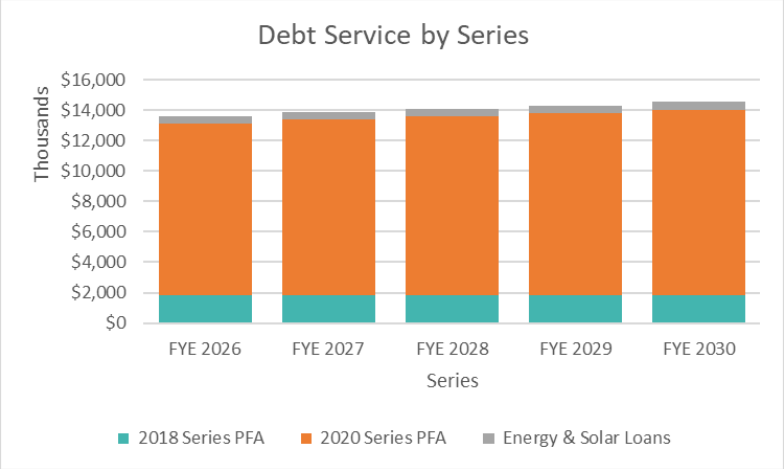


Figure 4. Debt Service Payments

Self-Insured Workers Compensation and Liability

The City is self-insured for workers compensation and liability (automobile, general, and public officials). The City has always purchased excess insurances for workers compensation and liability. In compliance with Governmental Accounting Standards Board (GASB) Statement No. 10, the City has an actuarial study completed every two years.

Based on the latest actuarial study, the estimated outstanding workers compensation losses decreased by $1.2 million from our prior estimate of $14.1 million as of June 30, 2023 to $12.8 as of June 30, 2024. The change consists of:

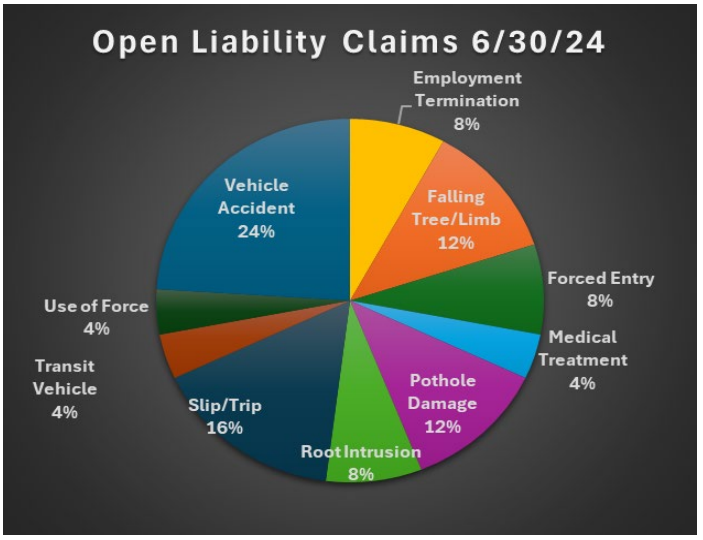
- +$2.8 million from the additional year (2023/24) of exposure,
- -$3.7 million for claim payments made during 2023/24, and
- -$0.2 million due to a change in projected ultimate losses for 2022/23 and prior.

The decrease in outstanding workers compensation losses is mainly due to a decrease in case reserves of $1.5M.

Additionally, the estimated outstanding liability losses increased by $5.3 million from our prior estimate of $8 million as of June 30, 2023 to $13.2 million as of June 30, 2024. The change consists of:

- +$5.9 million from the additional year (2023/24) of exposure,
- -$4.7 million for claim payments made during 2023/24, and
- +$4.1 million due to a change in projected ultimate losses for 2022/23 and prior.

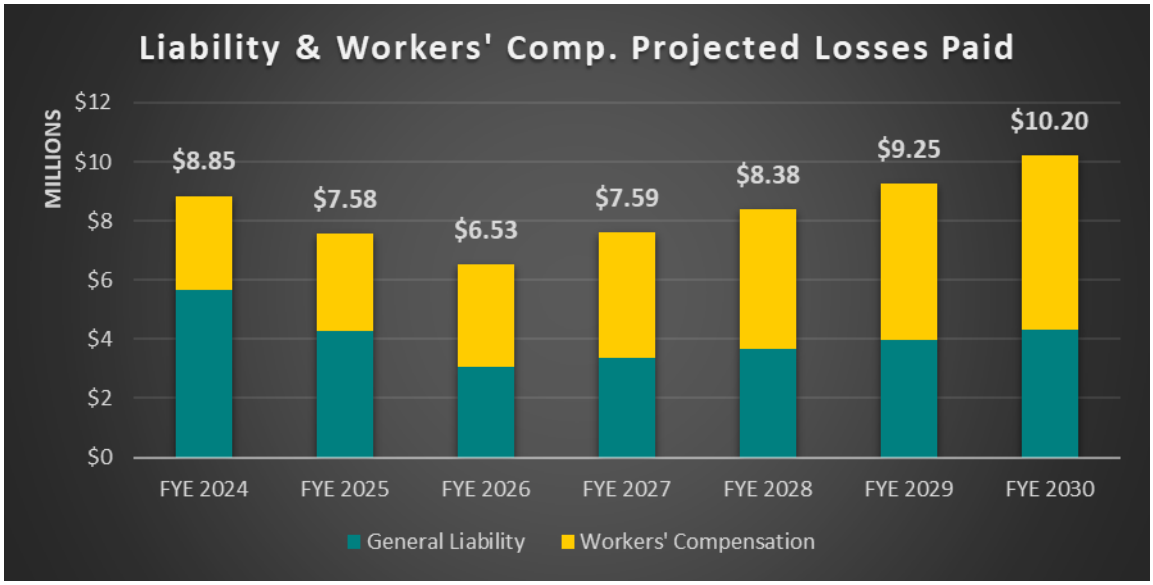
Figure 5. Open Liability Claims



The increase in outstanding liability losses is mainly due to an increase in case reserves of $4.2 million.

The actuarial study also projected losses over $8.35 million in FYE 2026 and $21.29 million in FYE 2030. The cart below outlines these losses.

Figure 6. Liability & Workers' Comp Compensation Projected Losses Paid



RESOLUTION NO. 2025-39

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WEST COVINA, CALIFORNIA, DETERMINING AND ADOPTING THE ANNUAL APPROPRIATIONS LIMIT FOR FISCAL YEAR 2025-2026

The City Council of the City of West Covina hereby finds and declares as follows:

WHEREAS, pursuant to Article XIII B of the California Constitution and California Government Code section 7910, the City Council must, by resolution, establish its appropriations limit and make other necessary determinations for the upcoming fiscal year, which commences July 1, 2025 and ends June 30, 2026; and

WHEREAS, pursuant to Article XIII B, as amended, and California Government Code provisions implementing Article XIII B, the total annual appropriations limit must be calculated by adjusting the prior year's appropriations limit for changes in the cost of living and population growth; and

WHEREAS, pursuant to Section 8(e) of Article XIII B, to determine the change in the cost of living, the City may select, by a recorded vote of the City Council, either (a) the percentage change in California per capita personal income from the preceding year, or (b) the percentage change in the local assessment roll from the preceding year due to the addition of non-residential new construction in the City; and

WHEREAS, pursuant to Section 8(f) of Article XIII B and Section 7901(b) of the California Government Code, the City may, by a recorded vote of the City Council, choose to use the percentage change in population within the City or within the County of Los Angeles to determine the change in population; and

WHEREAS, Section 7910 of the California Government Code requires that the City make the documentation used in the determination of the appropriations limit publicly available at least fifteen (15) days prior to the meeting; and

WHEREAS, the City Council has elected to utilize the percentage change in California per capita personal income from the preceding year of 6.44% to calculate the change in cost of living, and the population percentage increase for the City of West Covina of -0.21% to calculate the change in population; and

WHEREAS, such documentation was made available for public inspection at least fifteen (15) days prior to June 17, 2025.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF WEST COVINA, CALIFORNIA DOES HEREBY RESOLVE AS FOLLOWS:

SECTION 1. The appropriations limit for the City of West Covina for Fiscal Year 2025-2026 is established in the amount of $273,274,859.

SECTION 2. The City Council, by recorded vote of the City Council in adopting this Resolution, selects and determines that, for purposes of establishing the appropriations limit for Fiscal Year 2025-2026, "change in the cost of living" shall be the percentage change in California per capita personal income from the preceding year.

SECTION 3. The City Council, by recorded vote of the City Council in adopting this Resolution, selects and determines that, for purposes of establishing the appropriations limit for Fiscal Year 2025-2026, "change in population" shall be the population increase for the City of West Covina.

SECTION 4. The City Clerk shall certify to the adoption of this resolution and shall enter the same in the book of original resolutions and it shall become effective immediately.

APPROVED AND ADOPTED this 17th day of June, 2025.

Tony Wu
Mayor

APPROVED AS TO FORM

Thomas P. Duarte
City Attorney

ATTEST

Lisa Sherrick
Assistant City Clerk

I, LISA SHERRICK, ASSISTANT CITY CLERK of the City of West Covina, California, do hereby certify that the foregoing Resolution No. 2025-39 was duly adopted by the City Council of the City of West Covina, California, at a regular meeting thereof held on the 17th day of June, 2025, by the following vote of the City Council:

AYES: Wu, Cantos, Diaz, Gutierrez, Lopez-Viado
NOES:
ABSENT:
ABSTAIN:

Lisa Sherrick
Assistant City Clerk

RESOLUTION NO. 2025-40

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WEST COVINA, CALIFORNIA, ADOPTING THE OPERATING AND CAPITAL IMPROVEMENT PLAN BUDGET FOR THE CITY OF WEST COVINA, WEST COVINA PUBLIC FINANCING AUTHORITY, WEST COVINA HOUSING AUTHORITY, AND THE SUCCESSOR AGENCY TO THE FORMER WEST COVINA REDEVELOPMENT AGENCY FOR FISCAL YEAR 2025-26

The City Council of the City of West Covina finds and declares as follows:

WHEREAS, at its regular meeting on June 3, 2025, the City Council received and filed the proposed Fiscal Year 2025-26 Operating and Capital Improvement Plan Budget, and scheduled it for consideration at the June 17, 2025 City Council meeting; and

WHEREAS, on May 29, 2025, June 2, 2025, and June 12, 2025, the City held Community Budget Workshops regarding the proposed budget and solicited and received input from the public regarding the proposed budget for Fiscal Year 2025-26; and

WHEREAS, the City also solicited and received input from the public in the form of an online Budget Survey, which was available to the public from December 2024 through May 2025; and

WHEREAS, the Acting City Manager has presented to the City Council a proposed budget for Fiscal Year 2025-26 in compliance with Section 2-151(m) of the West Covina Municipal Code; and

WHEREAS, the City Council has considered the proposed budget and input from the public and desires to approve and adopt the Fiscal Year 2025-26 Operating and Capital Improvement Plan Budget for the City, West Covina Public Financing Authority, West Covina Housing Authority and Successor Agency to the Former West Covina Redevelopment Agency; and

WHEREAS, the Operating and Capital Improvement Program Budget for the City of West Covina, West Covina Public Financing Authority, West Covina Housing Authority, and Successor Agency to the Former West Covina Redevelopment Agency for Fiscal Year 2025-26 ("Fiscal Year 2025-26 Budget") is attached hereto as Exhibit A.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF WEST COVINA, CALIFORNIA DOES HEREBY RESOLVE AS FOLLOWS:

SECTION 1. The Fiscal Year 2025-26 Budget, as prepared and submitted by the Acting City Manager and as modified by the City Council, is hereby approved, adopted

and appropriated. A copy of said budget is hereby ordered to be filed in the Office of the City Clerk within thirty (30) days and shall be certified by the City Clerk as having been adopted by this resolution.

SECTION 2. The budget for the Successor Agency to the Former West Covina Redevelopment Agency for Fiscal Year 2025-26, as prepared and submitted by the Executive Director and as modified by the Agency Board Members and included in the Fiscal Year 2025-26 Budget, is hereby approved, adopted and appropriated, on the express condition that said budget be published the same as a separate component of the City of West Covina's budget, and further conditioned on the City of West Covina, its General Fund and all its various other accounting funds are not obligated to finance or fulfill any Successor Agency obligations. A copy of said budget is hereby ordered to be filed in the Office of the City Clerk/Secretary within thirty (30) days and shall be certified by the City Clerk/Secretary as having been adopted by this resolution.

SECTION 3. From the effective date of the Fiscal Year 2025-26 Budget, appropriations may be reallocated from one activity account to another within a fund upon review by the Finance Department and approval of the City Manager or his/her designee, provided there is no change in the scope of service delivery level or increase in the appropriation as approved by the City Council.

SECTION 4. As necessary, appropriations may be made for donations and grants received during the fiscal year up to $60,000 per source or grantor upon review by the Finance Department and approval of the City Manager or his/her designee. Donations and grant awards with matching requirements, or exceeding $60,000 from a single source or grantor, require City Council approval.

SECTION 5. The approved budgets for the Capital Improvement Program remain as authorized appropriations for the individual capital projects until these capital projects are completed. Any unexpended authorized appropriations for each capital project is automatically carried over from fiscal year to fiscal year, until the funds of the individual capital project are expended or the capital project is canceled. Following the completion of the individual capital projects, the unexpended appropriations of each completed capital project shall be canceled and the capital projects funding sources shall be released from their unexpended funding commitment.

SECTION 6. The City Council hereby authorizes and approves the number and classification of employees in the respective functions, departments and/or activities set forth in the Schedule of Full-Time Positions attached hereto as Exhibit B. No increase shall be made in the number of authorized full-time positions without City Council approval. However, the City Manager is authorized to transfer positions within existing position classifications and reorganize departments under the City Manager's authority, if in the City Manager's judgment such actions will result in a higher degree of efficiency of overall operations of the City.

SECTION 7. At the close of the 2024-25 Fiscal Year, unexpended encumbered

appropriations in the Operating Budget may be carried forward to the 2025-26 Fiscal Year upon review by the Finance Department and approval of the City Manager or his/her designee for the expense of outstanding purchase commitments and programs.

SECTION 8. The City Clerk shall certify to the adoption of this resolution and shall enter the same in the book of original resolutions and it shall become effective immediately.

APPROVED AND ADOPTED on this 17th day of June, 2025.

Tony Wu
Mayor

APPROVED AS TO FORM

Thomas P. Duarte
City Attorney

ATTEST

Lisa Sherrick
Assistant City Clerk

I, LISA SHERRICK, ASSISTANT CITY CLERK of the City of West Covina, California, do hereby certify that the foregoing Resolution No. 2025-40 was duly adopted by the City Council of the City of West Covina, California, at a regular meeting thereof held on the 17th day of June, 2025, by the following vote of the City Council:

AYES: Wu, Cantos, Diaz, Gutierrez, Lopez-Viado
NOES:
ABSENT:
ABSTAIN:

Lisa Sherrick
Assistant City Clerk

EXHIBIT A

City of West Covina,
West Covina Public Financing Authority, West Covina Housing Authority, and
Successor Agency to the Former West Covina Redevelopment Agency
Fiscal Year 2025-26 Budget

Fund	FY2025-26 Proposed Budget	Adjustments	FY2025-26 Adopted Budget
General Fund Revenues	96,283,440	-	96,283,440
General Fund (Fund# 110)			
Expenditures			
Administration	2,023,112	123,860	2,146,972
City Clerk	442,507	-	442,507
Community Development	2,843,895	-	2,843,895
Community Services	2,721,240	-	2,721,240
Finance	3,978,207	-	3,978,207
Fire	26,210,482	-	26,210,482
Human Resources	871,100	-	871,100
Police	37,142,735	1,195,250	38,337,985
Public Safety	1,079,633	-	1,079,633
Public Works	5,140,641	-	5,140,641
Expenditures Total	**82,453,552**	**1,319,110**	**83,772,662**
Transfers			
Transfers In	155,888	-	155,888
Transfers Out	13,985,008	1,400,000	12,585,008
Transfers Total	**13,829,120**	**1,400,000**	**12,429,120**
Total General Fund	**96,282,672**	**(80,890)**	**96,201,782**
General Fund Net Change in Fund Balance	**768**	**80,890**	**81,658**
Other Funds (Fund# - Name)			
117-Equitable Sharing-USDOJ	1,789,707	-	1,789,707
118-Equitable Sharing-Treasury	975,000	-	975,000
119-Air Quality Improvement Trust	191,400	-	191,400
120-Prop A Discretionary	100,000	-	100,000
121-Prop A	3,549,940	-	3,549,940
122-Prop C	2,658,824	40,000	2,698,824
124-Gasoline Tax	2,916,603	-	2,916,603
127-Police Donations	5,859	-	5,859
128-Transportation Development Act	470,000	-	470,000
129-AB 939	59,839	-	59,839
131-Community Dev. Block Grant	357,214	-	357,214
143-LA County Park Bond	23,000	-	23,000
145-Waste Mgt Enforcement Grant	163,196	-	163,196
146-Senior Meals Program	328,270	-	328,270
149-Used Oil Block Grant	16,000	-	16,000

Fund	FY2025-26 Proposed Budget	Adjustments	FY2025-26 Adopted Budget
150-Inmate Welfare	1,000	-	1,000
153-Public Safety Augmentation	874,193	-	874,193
155-COPS/SLESF	337,689	-	337,689
160-Capital Projects	1,086,000	500,000	1,586,000
161-Construction Tax	20,000	-	20,000
162-Information Technology	261,400	-	261,400
164-Police Facilities DIF	226,000	-	226,000
166-Park Facilities DIF	100,000	-	100,000
180-Future Street Improvements	171,400	-	171,400
181-Maintenance District #1	812,018	-	812,018
182-Maintenance District #2	487,480	-	487,480
183-WC CSS CFD	150,980	-	150,980
184-Maintenance District #4	1,902,123	-	1,902,123
186-Maintenance District #6	336,261	-	336,261
187-Maintenance District #7	377,781	-	377,781
188-Citywide Maintenance District	2,376,615	-	2,376,615
189-Sewer Maintenance	2,626,060	-	2,626,060
190-Auto Plaza Improvement District	59,650	-	59,650
191-General Plan Update	1,200,000	-	1,200,000
197-Measure W Stormwater	2,100,000	1,500,000	3,600,000
205-PEG Fund	14,000	-	14,000
207-OTS Grants	12,360	-	12,360
212-Arts in Public Places	200,000	-200,000	-
220-WC Community Svcs Foundation	323,300	-	323,300
224-Measure R	3,458,893	-	3,458,893
233-Taskforce Reg. Autotheft Prev.	237,909	-	237,909
234-Officer Wellness & Mental Health	4,617	-	4,617
235-Measure M	4,902,314	-	4,902,314
237-SB1 - Road Maintenance Rehab	4,875,000	-	4,875,000
242-Sportsplex	1,333,027	-	1,333,027
300-Debt Service - City	15,824,955	-	15,824,955
361-Self Insurance General/Auto Liab	4,812,100	-	4,812,100
363-Self-Insurance Workers' Comp	4,017,800	-	4,017,800
365-Fleet Management	1,565,596	-	1,565,596
367-Vehicle Replacement	200,000	-	200,000
368-Retirement Health Savings Plan	4,100	-	4,100
375-Police Enterprise	416,635	-	416,635
810-Redevelopment Obligation Ret.	1,427,856	-	1,427,856
815-Successor Agency Admin.	94,112	-	94,112
820-Successor Housing Agency	894,940	-	894,940

Fund	FY2025-26 Proposed Budget	Adjustments	FY2025-26 Adopted Budget
853-CFD Debt Service	900	-	900
Total Other Funds	**73,731,916**	**1,840,000**	**75,571,916**
Total Expenditures & Transfers	**170,014,588**	**1,759,110**	**171,773,698**

*Fund 160 Capital Projects Fund was decreased by removing 3 projects, however that savings was transferred out to the General Fund; additionally, there was $500,000 taken from reserves.

EXHIBIT B

City of West Covina,
West Covina Public Financing Authority, West Covina Housing Authority, and
Successor Agency to the Former West Covina Redevelopment Agency
Fiscal Year 2025-26 Schedule Of Full-Time Positions

Department/Classification	FY2025-26 Proposed Budget	Adjustments	FY2025-26 Adopted Budget
Administration			
Assistant City Manager	1	1	2
Assistant to the City Manager	1	-	1
City Manager	1	-	1
Econ Dev Project Coordinator	2	-1	1
Econ Dev/Housing Manager	1	-	1
Exec Assistant to City Manager	1	-	1
Sr Administrative Assistant	1	-	1
Administration Total	**8**	-	**8**
City Clerk			
Assistant City Clerk	1	-	1
Deputy City Clerk	1	-	1
City Clerk Total	**2**	-	**2**
Community Development			
Administrative Assistant I	1	-	1
Administrative Assistant II	1	-	1
Deputy Community Development Director	1	-	1
Planning Assistant	1	-	1
Planning Associate	1	-	1
Project Manager	1	-	1
Sr Administrative Assistant	1	-	1
Community Development Total	**7**	-	**7**
Community Services			
Administrative Assistant I	1	-	1
Community Services Coordinator	5	-	5
Deputy Comm Svs Director	1	-	1
Head Cook	1	-	1
Recreation Services Supervisor	1	-	1
Community Services Total	**9**	-	**9**
Finance		-	
Accounting Technician II	2	-	2
Accountant II	2	-	2
Accounting Manager	1	-	1
Assistant Finance Director	1	-	1
Computer Services Technician	1	-	1

Department/Classification	FY2025-26 Proposed Budget	Adjustments	FY2025-26 Adopted Budget
Finance Director	1	-	1
GIS Analyst	1	-	1
Information Tech Analyst I	1	-	1
Information Technology Manager	1	-	1
Payroll Specialist	2	-	2
Purchasing Manager	1	-	1
Sr Administrative Assistant	1	-	1
Finance Total	**15**	-	**15**
Fire			
Administrative Aide	2	-	2
Assistant Fire Chief	3	-	3
Fire Captain	15	-	15
Fire Chief	1	-	1
Fire Engineer	15	-	15
Fire Protection Specialist	1	-	1
Firefighter	9	-	9
Firefighter/Paramedic	27	-	27
Sr Administrative Assistant	1	-	1
Deputy Fire Marshal	1	-	1
Fire Total	**75**	-	**75**
Human Resources		-	
Human Resources Director	1	-	1
Human Resources Manager	1	-	1
Human Resources Analyst I	1	-	1
Sr Human Resources Technician	1	-	1
Human Resources Total	**4**	-	**4**
Police		-	
Code Enforcement Supervisor	1	-	1
Communications Manager	1	-	1
Communications Supervisor	4	-	4
Community Services Officer	8	-	8
Criminal Justice Res Analyst I	1	-	1
Forensic Specialist Supervisor	1	-	1
Jailer	6	-	6
Lead Jailer	1	-	1
Police Admin Svcs Manager	1	-	1
Police Captain	2	-	2
Police Chief	1	-	1
Police Corporal	17	-	17

Department/Classification	FY2025-26 Proposed Budget	Adjustments	FY2025-26 Adopted Budget
Police Lieutenant	6	-	6
Police Officer	58	5	63
Police Officer Recruit	5	5	10
Police Records Manager	1	-	1
Police Records Specialist I	5	-	5
Police Records Specialist II	2	-	2
Police Records Supervisor	1	-	1
Police Sergeant	13	-	13
Public Safety Dispatcher	8	-	8
Sr Administrative Assistant	2	-	2
Sr Communications Operator	4	-	4
Victim Advocate	1	-	1
Police Total	**150**	**-**	**160**
Public Safety			
Code Enforcement Director	1	-	1
Code Enforcement Manager	1	-	1
Code Enforcement Officer	4	-	4
Public Safety Total	**6**	**-**	**6**
Public Works			
Administrative Assistant II	1	-	1
Building Maint Lead Worker	1	-	1
Electrician I	1	-	1
Electrician II	1	-	1
Equipment Operator	1	-	1
Fleet Services Coordinator	1	-	1
Maintenance Lead Worker	2	-	2
Maintenance Svcs Coordinator	2	-	2
Maintenance Worker II	22	-	22
Maintenance Worker III	4	-	4
Management Analyst I	1	-	1
Public Works Superintendent	1	-	1
Street Maintenance Supervisor	1	-	1
Public Works Director	1	-	1
Public Works Total	**40**	**-**	**40**
Grand Total	**316**	**10**	**326**