



# 2025 PROPOSED BUDGET

Operating & Capital Improvement Plan  
FY 2024-2025

City of West Covina



[www.westcovina.org](http://www.westcovina.org)



*Page intentionally left blank.*

# CITY OF WEST COVINA, CALIFORNIA

1444 W. Garvey Avenue South, West Covina CA 91790

---



## PROPOSED BUDGET

Fiscal Year

July 1, 2024 - June 30, 2025

### CITY COUNCIL

Brian Calderón Tabatabai, Mayor  
Tony Wu, Mayor Pro Tem  
Ollie Cantos, Councilman  
Rosario Diaz, Councilwoman  
Letty Lopez-Viado, Councilwoman

### ELECTED OFFICIALS

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

### ACTING CITY MANAGER

Paulina Morales

### EXECUTIVE MANAGEMENT TEAM

Roxanne Lerma, Assistant City Manager  
Thomas P. Duarte, City Attorney  
Lisa Sherrick, Assistant City Clerk  
Stephanie Sikkema, Finance Director  
Vincent Capelle, Fire Chief  
Richard Bell, Police Chief



Table of Contents

Budget Message ..... 7

Financial Information

- Budget Guide ..... 15
- Financial Policies ..... 20
- Financial Structure ..... 22
- Overview of City Funds ..... 24
- Department-Fund Matrix ..... 33

City Profile

- City Profile ..... 34
- City Organizational Chart ..... 37
- City Council Goals ..... 38

Budget Summaries

City-Wide Summaries

- City-Wide Summary ..... 42
- Summary of All Funds ..... 44
- Fund Balance ..... 48
- Changes in Fund Balance ..... 49
- Transfer Summary ..... 52

General Fund

- General Fund Summary ..... 54
- General Fund Revenue Summary ..... 56
- General Fund Revenue ..... 57
- General Fund Expenditure Summary ..... 61
- Administration Department ..... 63
- City Clerk Department ..... 71
- Code Enforcement Department ..... 75
- Community Development ..... 79
- Community Services Department ..... 89
- Finance Department ..... 103
- Fire Department ..... 113
- Police Department ..... 123
- Public Works ..... 133

Capital Improvement Program ..... 141

Other Funds

- Debt Service ..... 169
- Summary of Other Funds ..... 175
- Other Funds ..... 178

Appendix

- Schedule of Positions ..... 251
- Glossary of Terms ..... 261
- Acronyms ..... 264
- Long-Range Financial Forecast ..... 266
- Gann Limit (to be added after adoption) ..... XXX
- Budget Resolution (to be added after adoption)..... XXX





*Page intentionally left blank.*



May 7, 2024

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

I am pleased to present the Proposed Fiscal Year 2024-25 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.

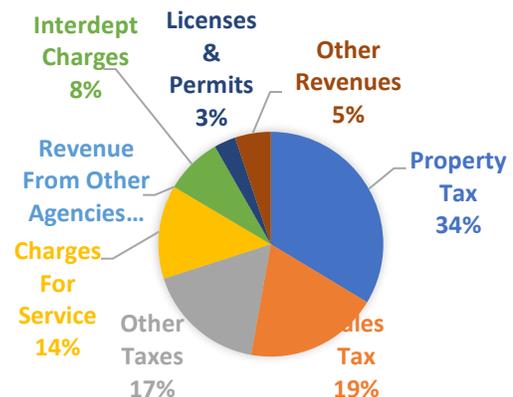
This budget is essentially a rollover budget that addresses immediate needs for our community. It has been conservatively designed to continue to adequately fund the City’s reserves. The municipal organization continues its primary focus on the public safety needs of the community, meeting infrastructure & 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 \$155 million. Revenue for all fund types combined is over \$136 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 \$18 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



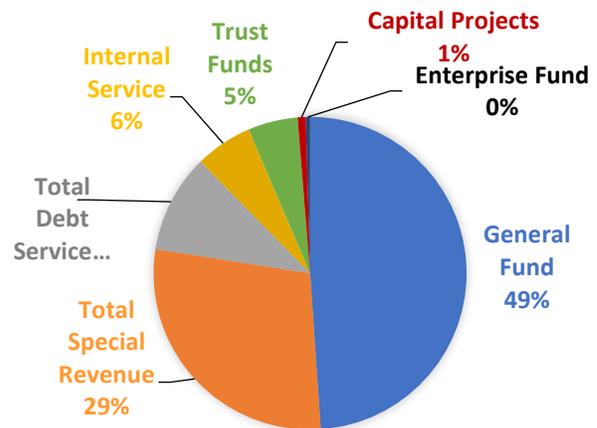
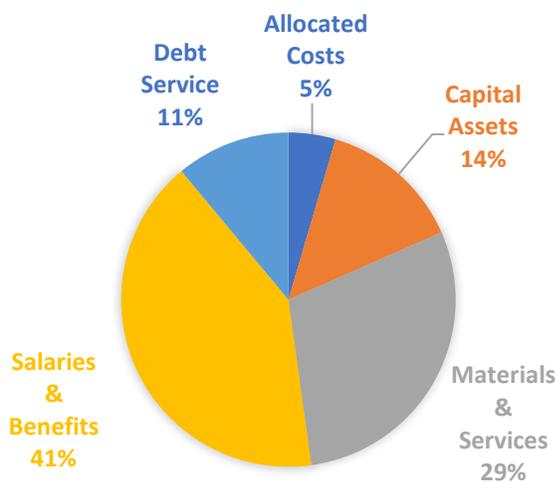
Property tax remains the City’s largest revenue source and is projected to be almost \$42 million. Sales Tax, the next largest revenue source, has increased in the past few years to nearly \$24 million. However, Sales Tax is expected to level off in the next fiscal year. City staff will continue to monitor sales tax quarterly and amend the budgeted numbers, as necessary. Overall, total revenues for the upcoming year are projected to increase by over \$9 million.

Total expenditures (excluding transfers) for all budgeted funds are estimated to be over \$155 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 \$76 million, or 49% of the City’s budget.

Salary and benefits are 41% 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.

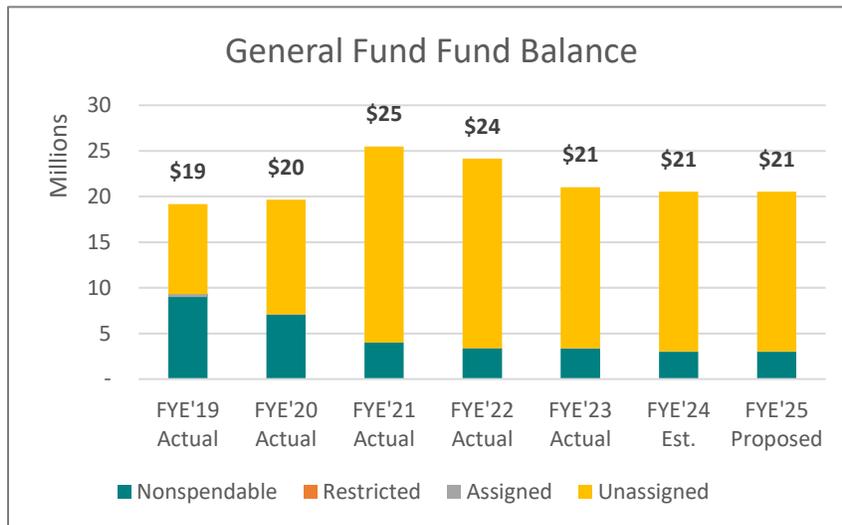
The City’s budget policy requires that the City’s General Fund maintain an undesignated, unappropriated reserve amount equal to at least 17% of budgeted expenditures or over \$15.5 million. The fund balance for the fiscal year ending June 30, 2025, is projected to be over \$20 million, which is approximately 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

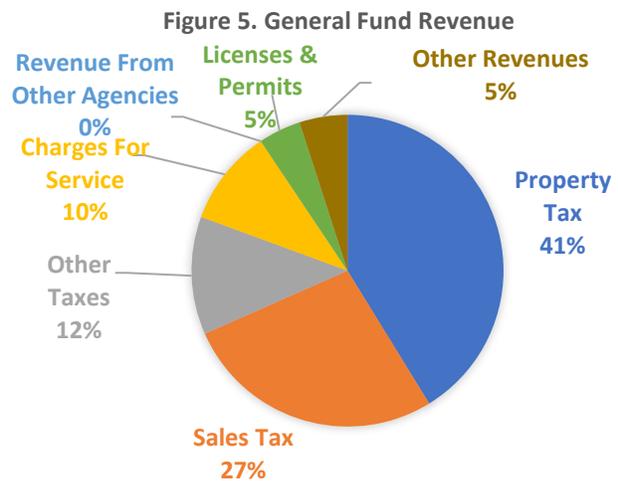


**General Fund Revenues**

Total General Fund revenues are projected to be over \$91 million, a 7.6 percent increase from the FY 2023-24 Adopted Budget.

This is largely due to an increase in Property Tax revenue of over \$3.5 million over the original budget but only a three percent increase from the FY2023-24 end of year estimate.

Sales Tax is estimated to increase by 0.4% and other taxes by nearly 12 %. Licenses and permits are projected to increase based on prior year actual trends.



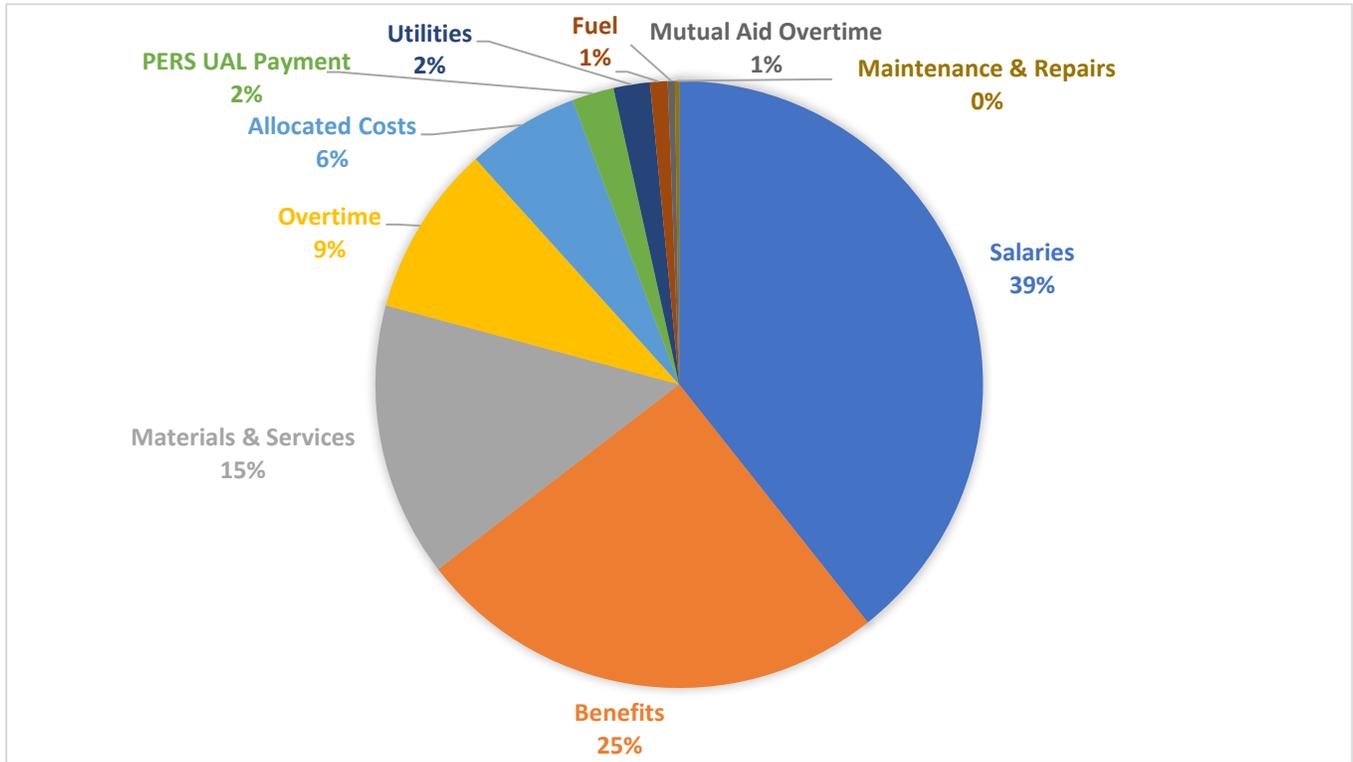
**General Fund Expenditures**

General Fund expenditures for the fiscal year 2024-25 are projected to be over \$76 million. This is a \$8.4 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 all nine of its bargaining groups. These agreements included salary increases ranging from three to nine percent per group and are offset by employee contributions to pensions ranging from one and half to six percent. Most of these contracts expire at the end of the current fiscal year and are currently in negotiations. Thus, no salary increases outside of contract have been included in this proposed budget.

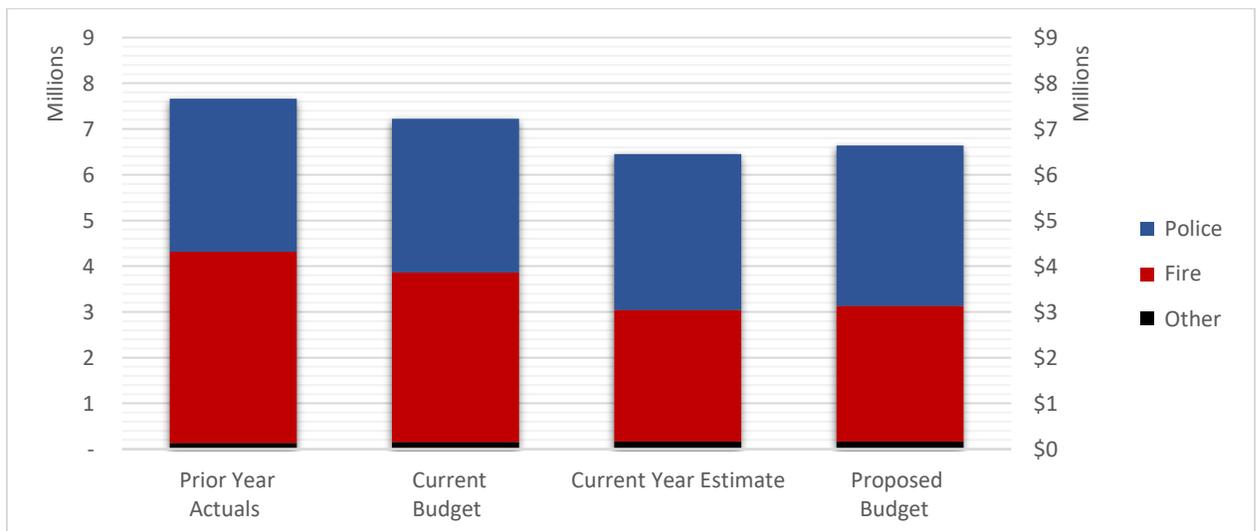
Expenditures overall were analyzed and projected to reflect the actual expense incurred based on the current year’s estimate and prior years. The major expenditures impacting the General Fund over the next fiscal year are the UAAL payment, election costs, and increases in workers’ compensation and general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

Figure 5. General Fund Expenditures by Category



Overtime continues to be an increasing burden on the City. The FY 2024-25 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 \$6.64 million. Most of this overtime is from Police (\$3.5M) and Fire (\$2.96M).

Figure 6. General Fund Overtime



## Fiscal Challenges

### Short-Term Factors

While the City expects property tax and other taxes to increase, sales tax 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 0.37% over the coming year. This, in comparison to the rise in the Consumer Price Index (CPI), which increased by approximately 3% over the last year. It is important to note that many existing contracts call for an annual increase per CPI. 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 – Seven of the nine labor contracts expire June 30, 2024. 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.



**Long-Term Factors**

The FY2024-2025 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.

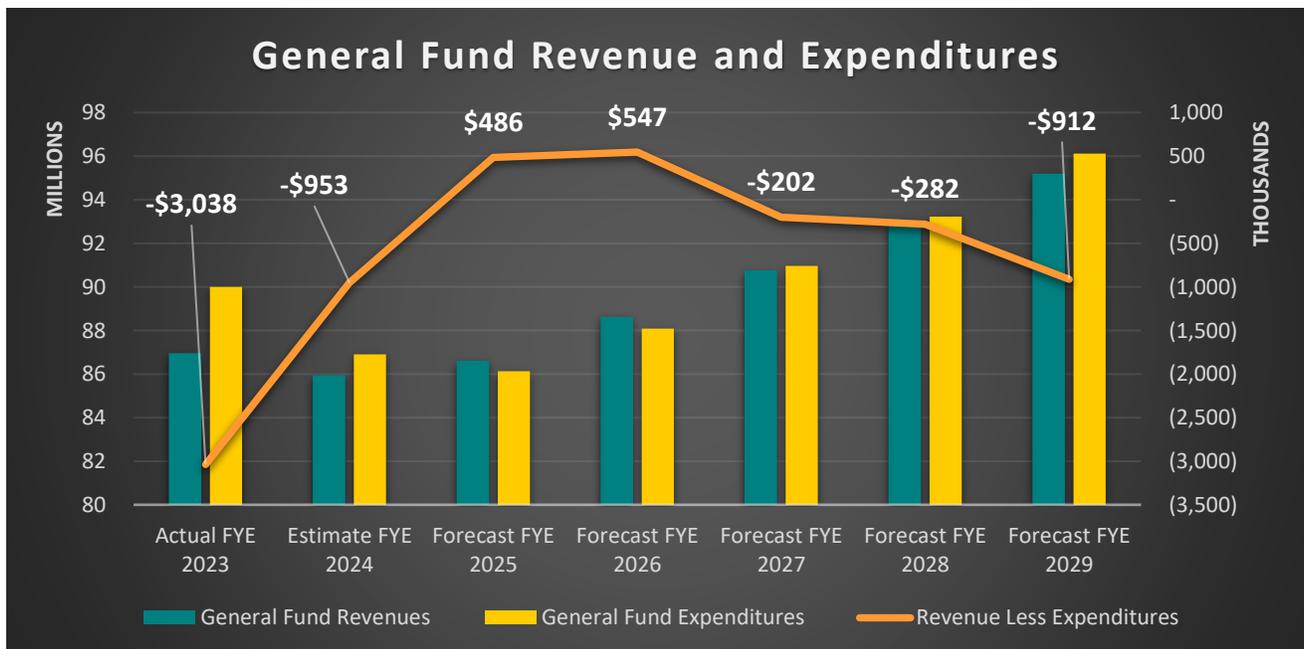
The biggest of these being the cost of employee pensions. Pension obligations and payments for the UAAL were expected to worsen each fiscal year. This fact prompted the City to issue Pension Obligation Bonds in July of 2020 to address the UAAL and attain more favorable interest rates to address the pension problem. This eliminated the City’s UAAL in FY 2023-24; however, the UAAL is back starting in FY 2024-25.

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 March 2024 and projected a slight 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 2025-2029, 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.

Based on the revenue and expenditure assumptions, the General Fund is anticipated to have positive revenue over expenditures in FYE 2025 (486k) and FYE 2026 (\$547k) before it goes negative from FYE 2027 to FYE 2029 (-\$912k). It is important to reiterate that the forecast does not include any increase in salaries in FYE 2025-2028, since it is outside the contracted period.

*Figure 8. Forecasted General Fund Revenue and Expenditures*



It is important to note that this forecast does not reflect recent business closures that will impact sales tax revenues for the city.



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 2024-25 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:

- CIP Project Manager and Deputy Community Service Director.
- 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.
- Quarterly newsletter to inform and engage residents.
- 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,

*Paulina Morales*

Paulina Morales  
Acting City Manager



## 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:

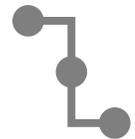
- Determines the quality and quantity of City programs and services;
- States expenditure requirements for the allocation plan and estimated available revenues to finance it;
- Sets targets and provides a means of measuring accomplishments against goals; and
- Serves as a communication device for elected 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 2024.

## 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.

Based on the revenue and expenditure assumptions, the General Fund is anticipated to have positive revenue over expenditures in FYE 2025 (486k) and FYE 2026 (\$547k) before it goes negative from FYE 2027 to FYE 2029 (-\$912k). It is important to reiterate that the forecast does not include any increase in salaries in FYE 2025-2028, since it is outside the contracted period.

A complete copy of the 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.



## Budget Guide

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 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.

Community workshops regarding the proposed budget are then scheduled to provide public feedback. After updating the Council regarding public input 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.

### FY2024-2025 Budget Schedule

|                   |   |
|-------------------|---|
| December-February | <ul style="list-style-type: none"> <li>Budget Survey</li> </ul>   |
| February 20th     | <ul style="list-style-type: none"> <li>Long-Range Financial Forecast Filed (Council Meeting)</li> </ul>         |
| May 7th           | <ul style="list-style-type: none"> <li>Proposed Budget Presentation (Council Meeting)</li> </ul>                |
| May 8th           | <ul style="list-style-type: none"> <li>Community Workshop – Cameron Community Center</li> </ul>                 |
| May 13th          | <ul style="list-style-type: none"> <li>Community Workshop – City Hall</li> </ul>                                |
| May 21st          | <ul style="list-style-type: none"> <li>Budget Status Update (Council Meeting)</li> </ul>                        |
| June 4th          | <ul style="list-style-type: none"> <li>Budget Adoption &amp; Appropriations Limit* (Council Meeting)</li> </ul> |
| July 1st          | <ul style="list-style-type: none"> <li>New Fiscal Year Starts</li> </ul>  |

\* 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 XIII B 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 XIII B. 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

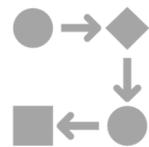
The adoption of the appropriation limit occurs annually to comply with the California Constitution, Article XIII B (as amended) and Government Code Section 7910. The Gann Limit restricts annual expenditures the City may appropriate. If certain proceeds of taxes exceed allowed appropriations, the excess 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  |
|---|---|--|
| <ul style="list-style-type: none"> <li>• Include activities usually associated with typical or local government operations.</li> <li>• Ex. General Fund, Special Revenue, Debt Service, and Capital Improvement Projects</li> </ul> | <ul style="list-style-type: none"> <li>• 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.</li> </ul> | <ul style="list-style-type: none"> <li>• Utilized in situations where the government is acting in a fiduciary capacity as a trustee or agent.</li> </ul> |

### 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” Oranewood 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.

### 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.



### 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

## Overview of City Funds

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.

### **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.

## Overview of City Funds

### 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.

### 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.



### 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

## Overview of City Funds

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.

### **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.

## Overview of City Funds

### CA Bureau of State 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.

### 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.

## Overview of City Funds

### 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.

## 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                  | City   |       |         | Comm. |        | Public | Comm. |        |
|---|--------|-------|---------|-------|--------|--------|-------|--------|
|   | Admin. | Clerk | Finance | Dev.  | Police | Fire   | Works | 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 Svc.   | ✓      |       | ✓       |       |        |        |       |        |



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



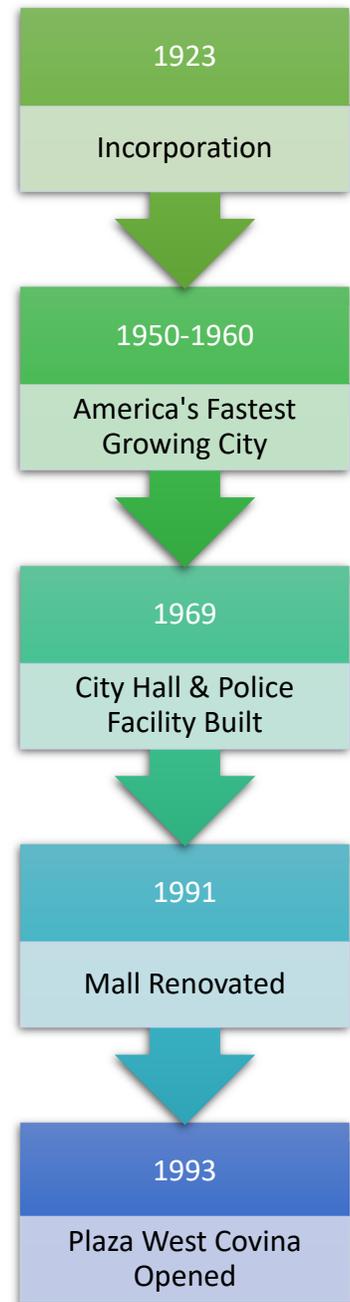
Today

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

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.

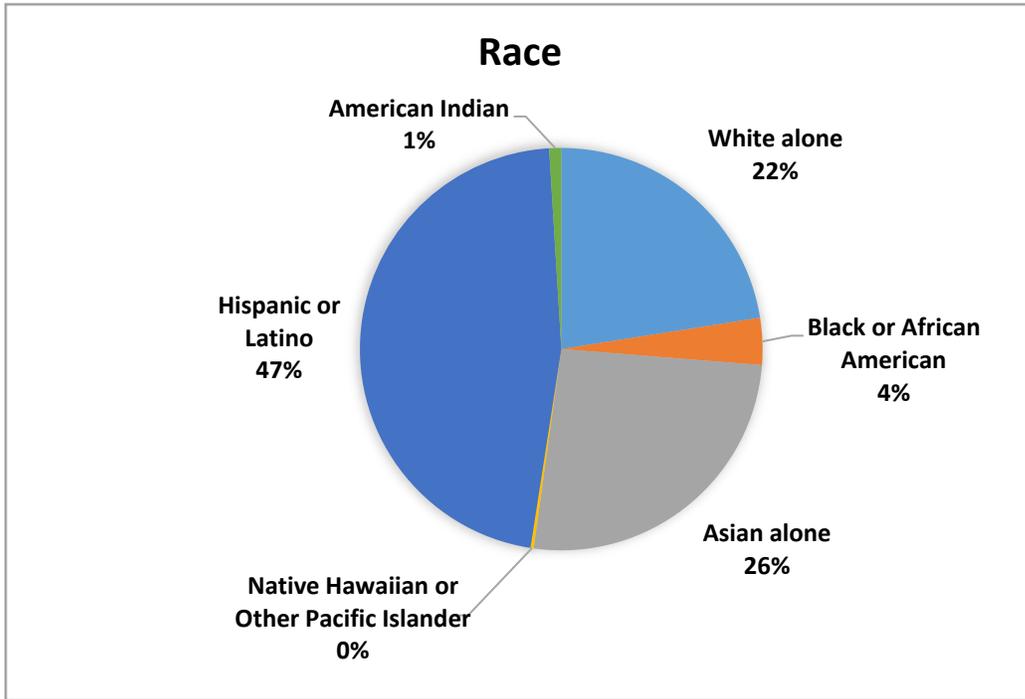
The first Redevelopment Agency project included a regional shopping center, the West Covina Fashion Plaza, with three major department stores and 150 shops in an air-conditioned, enclosed mall. It also included the revitalization of the older sections of the shopping center. The Fashion Plaza has provided 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.

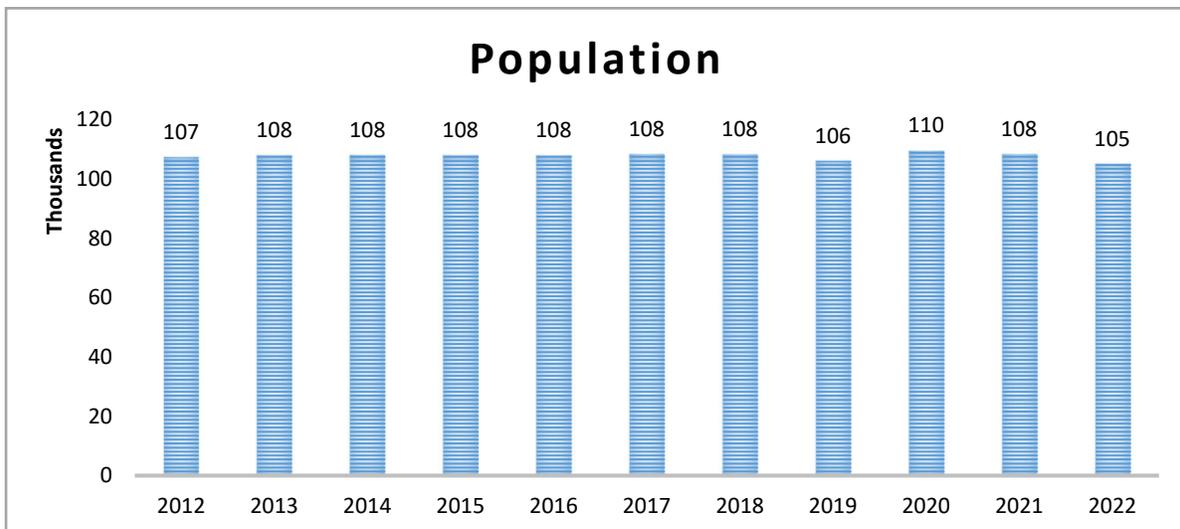


City Profile

Demographics



| Calendar Year | Personal Income (in 1,000s) | Capita Personal Income | Annual Unemployment Rate |
|---------------|-----------------------------|------------------------|--------------------------|
| 2017          | 2,737,892                   | 25,293                 | 5.20%                    |
| 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                   | 35,300                 | 4.80%                    |



City Profile

Top 25 Sales Tax Producers

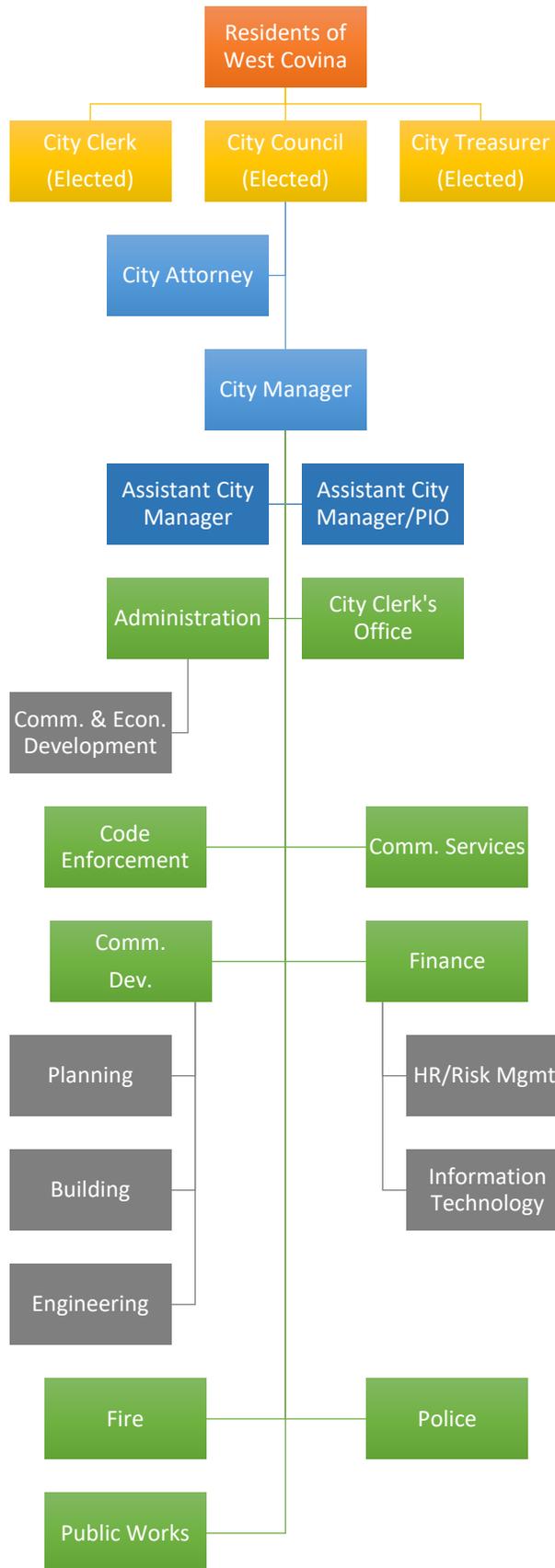
|                  |                    |                            |   |                                |
|------------------|--------------------|----------------------------|---|--------------------------------|
| 76               | Arco               | Ashley Furniture Homestore | Audi West Covina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

Principal Property Taxpayers

| Taxpayer                       | Taxable Assessed Value | Rank | Percent of Total City Taxable Assessed Value |
|--------------------------------|------------------------|------|--|
| Plaza West Covina LLC          | 284,283,417            | 1    | 2.03%  |
| GREF Eastland Center LP        | 194,178,395            | 2    | 1.38%  |
| Colony at the Lakes            | 181,955,119            | 3    | 1.30%  |
| Walnut Ridge Apartments LP     | 102,134,763            | 4    | 0.73%  |
| 624 South Glendora Ave LP      | 97,716,000             | 5    | 0.70%  |
| Twelve31 Partners LP           | 80,350,000             | 6    | 0.57%  |
| Envision WC MB RE LLC          | 77,535,984             | 7    | 0.55%  |
| TPA Nasch LLC                  | 60,990,343             | 8    | 0.43%  |
| Citrus Gardens Apartments LP   | 51,728,202             | 9    | 0.37%  |
| Merrill Gardens at West Covina | 47,674,477             | 10   | 0.34%  |



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. The following goals were approved by Council in February.

### I. Protect Public Safety

- Continue to respond to the global COVID-19 pandemic.
  - Administer ongoing cooperative agreements for COVID-19 testing and vaccination.
- Negotiate and execute interlocal equipment agreements with Cities of La Verne, Manhattan Beach, and San Gabriel for fire emergency services.
- 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.
- Acquire and implement the use of Police Department body-worn cameras.
- Annual Police Department review intended to increase accountability and transparency.
- Take delivery and place in service two (2) new rescue ambulances, two (2) new fire pumper engines, and one (1) new fire ladder truck/quint
- Develop specifications for and put out to bid for 2026 delivery a new fire pumper engine.
- 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 State Auditor's 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.
  - Update fee schedule.
  - Install new financial management system.
- Maintain and promote employee relations.
- Update City Personnel Rules including use policies.
- 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.
- Reduce single-day Homeless Count census from 112 to 50.



**IV. A Creative & Active Community**

- Expand the lineup of events by hosting and co-hosting 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

- Continue work on a comprehensive revision of the City's General Plan and Development Code Update.
- Update permit software.
- Implement a Rental Inspection Program.
- Apply the new Housing Element, currently pending State Certification.
- Enact the new Zoning Ordinance that went into effect January 2023.
- Create a Park Master Plan (long range planning tool).
- Establish lights on Glendora Ave and Clean-up.
- Update and audit Landscape Maintenance Districts.



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.
- 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.
- 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.
- Approve a master plan for Plaza West Covina.
- Consider all options for the development of City owned parcels at the former BKK site.



## 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.
- Celebrate the City's Centennial Birthday.
  - Brand all City 2023 events as "Centennial".
  - Host a centennial dinner at the Sportsplex on February 16, 2023.
  - Brand City vehicles with the centennial logo.
  - Collaborate with the Historical Society for centennial celebrations.
  - Create centennial merchandise.
- Complete a precise plan for the new Fire Station #1.
- Repair Antique Fire Engine (at Hurst Ranch).
- Establish a weekly street sweeping schedule.
- Establish "No Overnight Parking" areas in the City.
- 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.



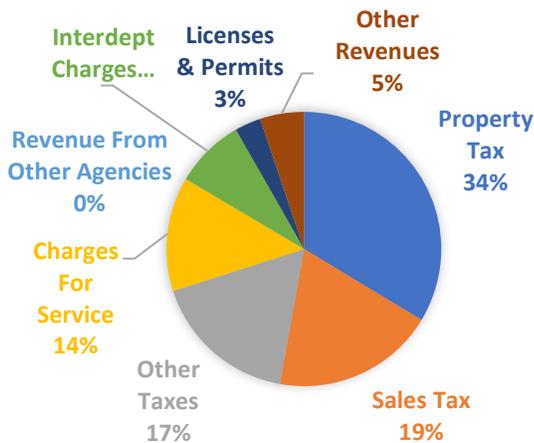
City-Wide Summary

|                           | FY 2021-22<br>Actual | FY2022-23<br>Actual | Original<br>Budget<br>FY2023-24 | Estimated<br>FY2023-24 | Proposed<br>Budget<br>FY2024-25 | Increase/<br>(Decrease) |
|---------------------------|----------------------|---------------------|---------------------------------|------------------------|---------------------------------|-------------------------|
| <b>Revenue</b>            |                      |                     |                                 |                        |                                 |                         |
| Property Tax              | 37,402,663           | 40,591,209          | 37,936,044                      | 40,117,652             | 41,810,644                      | 3,874,600               |
| Sales Tax                 | 23,180,793           | 23,331,254          | 23,750,000                      | 23,750,000             | 23,837,000                      | 87,000                  |
| Other Taxes               | 22,748,250           | 21,376,260          | 20,682,894                      | 21,301,531             | 21,384,702                      | 701,808                 |
| Charges For Service       | 16,284,587           | 15,866,233          | 15,888,139                      | 16,808,238             | 16,774,310                      | 886,171                 |
| From Other Agencies       | 23,603,856           | 14,777,151          | 12,027,431                      | 28,673,115             | 11,699,071                      | (1,128,360)             |
| Interdept Charges         | 6,790,357            | 6,825,303           | 7,407,139                       | 7,407,139              | 10,203,341                      | 2,796,202               |
| Use of Money & Property   | 108,869              | 3,742,855           | 3,138,340                       | 4,069,617              | 4,189,100                       | 1,008,760               |
| Licenses & Permits        | 4,493,925            | 5,514,873           | 3,092,000                       | 3,092,478              | 3,874,200                       | 782,200                 |
| Fines & Forfeitures       | 910,120              | 1,190,038           | 1,090,720                       | 986,100                | 1,136,000                       | 45,280                  |
| Sales                     | 916,416              | 686,731             | 647,200                         | 647,200                | 743,600                         | 96,400                  |
| Other Revenues            | 4,988,190            | 2,400,498           | 319,430                         | 795,856                | 331,800                         | 12,370                  |
| Capital Assets            | 25,564               | 171,358             | 171,400                         | 171,400                | 171,400                         | -                       |
| Fees                      | 95,585               | 191,244             | 67,100                          | 67,100                 | 98,100                          | 31,000                  |
| <b>Revenue Total</b>      | <b>141,549,175</b>   | <b>136,665,007</b>  | <b>126,217,837</b>              | <b>147,887,425</b>     | <b>136,253,268</b>              | <b>9,193,431</b>        |
| <b>Expenditures</b>       |                      |                     |                                 |                        |                                 |                         |
| Salaries & Benefits       | 52,935,591           | 57,753,742          | 58,046,675                      | 57,527,115             | 64,069,110                      | 6,011,515               |
| Materials & Services      | 41,074,721           | 43,137,517          | 40,065,410                      | 41,357,553             | 45,780,258                      | 5,714,848               |
| Capital Assets            | 24,815,912           | 12,682,879          | 46,932,124                      | 46,450,479             | 21,578,400                      | (25,353,724)            |
| Debt Service              | 21,220,694           | 21,953,236          | 16,899,697                      | 16,990,400             | 17,184,669                      | 284,972                 |
| Allocated Costs           | 4,659,919            | 4,582,528           | 5,427,402                       | 5,461,220              | 7,079,031                       | 1,651,629               |
| <b>Expenditures Total</b> | <b>144,706,837</b>   | <b>140,109,902</b>  | <b>167,371,308</b>              | <b>167,786,767</b>     | <b>155,691,468</b>              | <b>(11,690,760)</b>     |

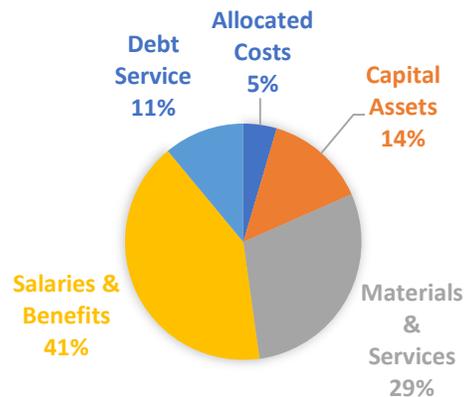
**The City-Wide budget is structurally balanced, as recurring revenues equal or exceed recurring expenditures:**

|                          |                   |                  |                  |                   |                  |
|--------------------------|-------------------|------------------|------------------|-------------------|------------------|
| Recurring Revenue        | 141,523,611       | 136,493,649      | 126,046,437      | 147,716,025       | 136,081,868      |
| Recurring Expenses       | 119,890,925       | 127,427,023      | 120,439,184      | 121,336,288       | 134,113,068      |
| <b>Revenue Less Exp.</b> | <b>21,632,686</b> | <b>9,066,626</b> | <b>5,607,253</b> | <b>26,379,738</b> | <b>1,968,800</b> |

City-Wide Revenue by Category



City-Wide Expenditures by Category



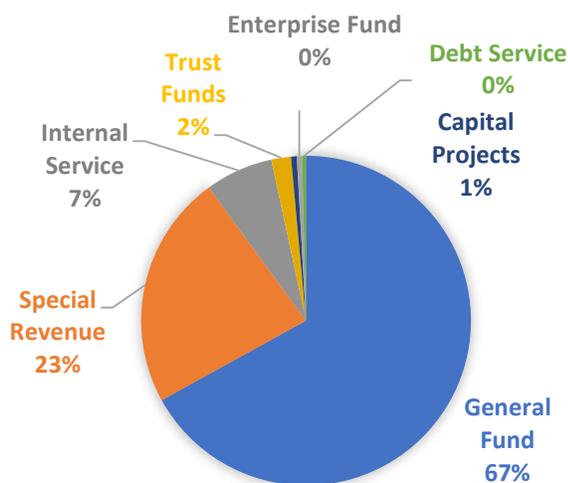
City-Wide Summary by Fund Type

|                           | FY2021-22<br>Actual | FY2022-23          | Original<br>Budget<br>FY2023-24 | Estimated<br>FY2023-24 | Proposed<br>Budget<br>FY2024-25 | Increase/<br>(Decrease) |
|---------------------------|---------------------|--------------------|---------------------------------|------------------------|---------------------------------|-------------------------|
| <b>Revenue</b>            |                     |                    |                                 |                        |                                 |                         |
| General Fund              | 82,072,396          | 86,732,760         | 84,792,279                      | 88,225,641             | 91,278,595                      | 6,486,316               |
| Special Revenue           | 29,610,600          | 35,286,998         | 30,827,015                      | 47,842,694             | 31,299,888                      | (330,627)               |
| Internal Service          | 5,738,768           | 5,749,604          | 6,212,929                       | 6,640,249              | 9,059,141                       | 2,807,712               |
| Trust Funds               | 9,564,045           | 4,811,817          | 2,597,944                       | 2,640,644              | 2,616,944                       | 19,000                  |
| Capital Projects          | 13,572,190          | 2,501,419          | 540,390                         | 1,390,998              | 755,100                         | 214,710                 |
| Enterprise Fund           | 916,888             | 686,761            | 647,280                         | 647,200                | 743,600                         | 96,320                  |
| Debt Service              | 74,288              | 895,648            | 600,000                         | 500,000                | 500,000                         | (100,000)               |
| <b>Revenue Total</b>      | <b>141,549,175</b>  | <b>136,665,007</b> | <b>126,217,837</b>              | <b>147,887,425</b>     | <b>136,253,268</b>              | <b>9,193,431</b>        |
| <b>Expenditures</b>       |                     |                    |                                 |                        |                                 |                         |
| General Fund              | 63,108,584          | 67,896,984         | 67,770,056                      | 67,368,457             | 76,159,361                      | 8,378,405               |
| Special Revenue           | 26,389,537          | 29,077,829         | 61,493,127                      | 60,720,528             | 44,448,639                      | (17,044,508)            |
| Debt Service              | 14,946,062          | 15,369,469         | 15,453,591                      | 15,453,591             | 15,872,613                      | 419,022                 |
| Internal Service          | 6,799,044           | 17,253,826         | 9,943,845                       | 11,299,643             | 9,211,241                       | (732,604)               |
| Trust Funds               | 15,371,228          | 5,792,395          | 1,662,850                       | 1,783,715              | 8,006,810                       | 6,343,960               |
| Capital Projects          | 17,372,470          | 4,039,165          | 10,361,841                      | 10,474,835             | 1,304,000                       | (9,057,841)             |
| Enterprise Fund           | 719,912             | 680,234            | 685,998                         | 685,998                | 688,804                         | 2,806                   |
| <b>Expenditures Total</b> | <b>144,706,837</b>  | <b>140,109,902</b> | <b>167,371,308</b>              | <b>167,786,767</b>     | <b>155,691,468</b>              | <b>(11,690,760)</b>     |

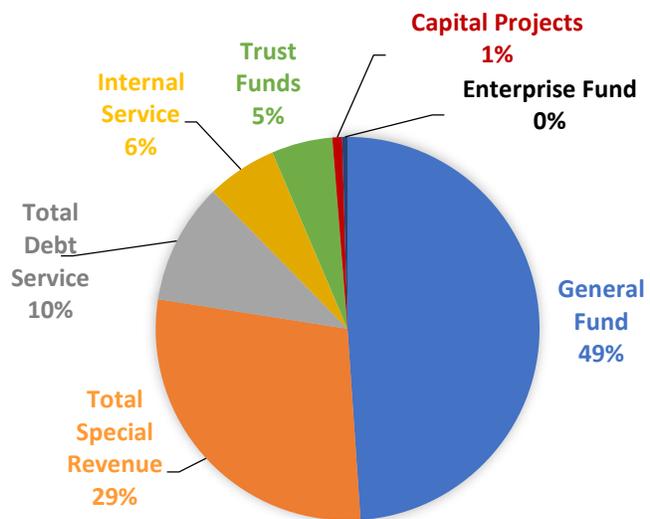
The City-Wide budget is structurally balanced, as recurring revenues equal or exceed recurring expenditures:

|                          |                   |                  |                  |                   |                  |
|--------------------------|-------------------|------------------|------------------|-------------------|------------------|
| Recurring Revenue        | 141,523,611       | 136,493,649      | 126,046,437      | 147,716,025       | 136,081,868      |
| Recurring Expenses       | 119,890,925       | 127,427,023      | 120,439,184      | 121,336,288       | 134,113,068      |
| <b>Revenue Less Exp.</b> | <b>21,632,686</b> | <b>9,066,626</b> | <b>5,607,253</b> | <b>26,379,738</b> | <b>1,968,800</b> |

City-Wide Revenue by Fund



City-Wide Expenditures by Fund



Summary of All Funds

|  | Estimated Fund Balance 07/01/2024 | Estimated 2024-2025 Revenue | Projected 2024-2025 Expenditures | Tranfers In (Out)   | Projected 2024-2025 Surplus (Deficit) | Projected Fund Balance 06/30/2025 |
|--|-----------------------------------|-----------------------------|----------------------------------|---------------------|---------------------------------------|-----------------------------------|
| <b>General Fund</b>                    |                                   |                             |                                  |                     |                                       |                                   |
| 110 General Fund                       | 20,525,704                        | 91,278,595                  | 76,159,361                       | (15,117,899)        | 1,335                                 | 20,527,039                        |
| <b>TOTAL GENERAL FUND</b>              | <b>20,525,704</b>                 | <b>91,278,595</b>           | <b>76,159,361</b>                | <b>(15,117,899)</b> | <b>1,335</b>                          | <b>20,527,039</b>                 |
| <b>Special Revenue Funds</b>           |                                   |                             |                                  |                     |                                       |                                   |
| 116 State Asset Forfeiture             | 190,146                           | 6,100                       | 100,000                          | -                   | (93,900)                              | 96,246                            |
| 117 Equitable Sharing-USDOJ            | 2,199,756                         | 84,600                      | 1,999,432                        | -                   | (1,914,832)                           | 284,924                           |
| 118 Equitable Sharing-Treasury         | 2,904,350                         | 42,100                      | 675,000                          | -                   | (632,900)                             | 2,271,450                         |
| 119 Air Quality Improvement Trust      | 284,525                           | 144,100                     | 226,400                          | -                   | (82,300)                              | 202,225                           |
| 120 Prop A Discretionary               | 671,881                           | -                           | 100,000                          | -                   | (100,000)                             | 571,881                           |
| 121 Prop A                             | 491,727                           | 3,062,260                   | 2,325,935                        | -                   | 736,325                               | 1,228,052                         |
| 122 Prop C                             | 2,246,143                         | 2,578,170                   | 2,645,532                        | -                   | (67,362)                              | 2,178,781                         |
| 124 Gasoline Tax                       | 384,590                           | 3,003,227                   | 3,384,327                        | -                   | (381,100)                             | 3,490                             |
| 127 Police Donations                   | 20,516                            | 2,100                       | 5,859                            | -                   | (3,759)                               | 16,757                            |
| 128 Transportation Development Act     | 42,784                            | 70,900                      | 70,000                           | -                   | 900                                   | 43,684                            |
| 129 AB 939                             | 1,360,866                         | 319,000                     | 138,157                          | -                   | 180,843                               | 1,541,709                         |
| 131 Community Dev. Block Grant         | 62,310                            | 268,989                     | 268,989                          | -                   | -                                     | 62,310                            |
| 143 LA County Park Bond                | -                                 | 19,000                      | 19,000                           | -                   | -                                     | -                                 |
| 144 Highway Safety Improvement Program | -                                 | 800,000                     | 800,000                          | -                   | -                                     | -                                 |
| 145 Waste Mgt Enforcement Grant        | 918,719                           | 40,219                      | 115,700                          | -                   | (75,481)                              | 843,238                           |
| 146 Senior Meals Program               | 111,392                           | 324,100                     | 322,708                          | -                   | 1,392                                 | 112,784                           |
| 149 Used Oil Block Grant               | 10,200                            | 16,600                      | 14,710                           | -                   | 1,890                                 | 12,090                            |
| 150 Inmate Welfare                     | 7,323                             | 200                         | 4,000                            | -                   | (3,800)                               | 3,523                             |
| 153 Public Safety Augmentation         | 314,386                           | 872,400                     | 1,151,855                        | -                   | (279,455)                             | 34,931                            |
| 155 COPS/SLESF                         | 29,600                            | 293,200                     | 290,583                          | -                   | 2,617                                 | 32,217                            |
| 158 CRV Recycling Grant                | 117,544                           | -                           | 28,000                           | -                   | (28,000)                              | 89,544                            |
| 181 Maintenance District #1            | 3,750,552                         | 776,400                     | 711,890                          | -                   | 64,510                                | 3,815,062                         |
| 182 Maintenance District #2            | 792,709                           | 276,700                     | 514,678                          | -                   | (237,978)                             | 554,731                           |
| 183 WC CSS CFD                         | 495,194                           | 111,100                     | 147,560                          | -                   | (36,460)                              | 458,734                           |
| 184 Maintenance District #4            | 1,396,083                         | 1,064,720                   | 1,479,669                        | -                   | (414,949)                             | 981,134                           |
| 186 Maintenance District #6            | 141,806                           | 166,100                     | 303,124                          | -                   | (137,024)                             | 4,782                             |
| 187 Maintenance District #7            | 297,831                           | 187,080                     | 348,144                          | -                   | (161,064)                             | 136,767                           |
| 188 Citywide Maintenance District      | 210,862                           | 1,918,310                   | 2,053,439                        | -                   | (135,129)                             | 75,733                            |
| 189 Sewer Maintenance                  | 9,057,669                         | 4,533,100                   | 4,378,338                        | -                   | 154,762                               | 9,212,431                         |
| 190 Auto Plaza Improvement District    | 33,537                            | 105,390                     | 64,920                           | -                   | 40,470                                | 74,007                            |
| 191 General Plan Update                | 945,509                           | 302,500                     | 1,000,000                        | -                   | (697,500)                             | 248,009                           |
| 197 Measure W Stormwater               | 4,378,012                         | 1,469,800                   | 4,675,000                        | -                   | (3,205,200)                           | 1,172,812                         |



Summary of All Funds

|                                      | Estimated Fund Balance 07/01/2024 | Estimated 2024-2025 Revenue | Projected 2024-2025 Expenditures | Tranfers In (Out) | Projected 2024-2025 Surplus (Deficit) | Projected Fund Balance 06/30/2025 |
|--------------------------------------|-----------------------------------|-----------------------------|----------------------------------|-------------------|---------------------------------------|-----------------------------------|
| 205 PEG Fund                         | 13,465                            | 300                         | -                                | -                 | 300                                   | 13,765                            |
| 207 OTS Grants                       | 12,603                            | -                           | -                                | -                 | -                                     | 12,603                            |
| 212 Art In Public Places             | 520,302                           | 15,300                      | -                                | -                 | 15,300                                | 535,602                           |
| 220 WC Community Svcs Foundation     | 8,858                             | 110,000                     | 113,300                          | -                 | (3,300)                               | 5,558                             |
| 221 Police Private Grants            | 1,000                             | -                           | -                                | -                 | -                                     | 1,000                             |
| 224 Measure R                        | 4,386,733                         | 1,997,382                   | 1,502,174                        | -                 | 495,208                               | 4,881,941                         |
| 233 Taskforce Reg. Autotheft Prev.   | 2,406                             | 215,000                     | 193,688                          | -                 | 21,312                                | 23,718                            |
| 234 Officer Wellness & Mental Health | 66,934                            | 1,400                       | 65,294                           | -                 | (63,894)                              | 3,040                             |
| 235 Measure M                        | 4,906,395                         | 2,307,500                   | 5,020,810                        | -                 | (2,713,310)                           | 2,193,085                         |
| 236 Measure A                        | -                                 | 340,000                     | 340,000                          | -                 | -                                     | -                                 |
| 237 SB1 - Road Maintenance Rehab     | 1,453,696                         | 2,924,101                   | 4,875,000                        | 567,200           | (1,383,699)                           | 69,997                            |
| 238 Law Enforcement Tobacco Grant    | 15,193                            | -                           | -                                | -                 | -                                     | 15,193                            |
| 240 Measure H                        | 29,223                            | 600                         | 7,500                            | -                 | (6,900)                               | 22,323                            |
| 241 CASP Certification & Training    | 154,315                           | 25,440                      | -                                | -                 | 25,440                                | 179,755                           |
| 242 Sportsplex                       | -                                 | 159,000                     | 912,068                          | 753,068           | -                                     | -                                 |
| 820 Successor Housing Agency         | 22,298,363                        | 174,000                     | 884,456                          | -                 | (710,456)                             | 21,587,907                        |
| <b>TOTAL SPECIAL REVENUE FUNDS</b>   | <b>67,738,009</b>                 | <b>31,128,488</b>           | <b>44,277,239</b>                | <b>1,320,268</b>  | <b>(11,828,483)</b>                   | <b>55,909,526</b>                 |

Summary of All Funds

|  | Estimated Fund Balance 07/01/2024 | Estimated 2024-2025 Revenue | Projected 2024-2025 Expenditures | Transfers In (Out) | Projected 2024-2025 Surplus (Deficit) | Projected Fund Balance 06/30/2025 |
|--|-----------------------------------|-----------------------------|----------------------------------|--------------------|---------------------------------------|-----------------------------------|
| <b>Capital Project Funds</b>           |                                   |                             |                                  |                    |                                       |                                   |
| 160 Capital Projects                   | 1,679,270                         | -                           | 1,105,000                        | -                  | (1,105,000)                           | 574,270                           |
| 161 Construction Tax                   | 226,773                           | 6,200                       | 20,000                           | -                  | (13,800)                              | 212,973                           |
| 162 Information Technology             | 418,614                           | 408,100                     | 179,000                          | -                  | 229,100                               | 647,714                           |
| 164 Police Facilities Dev. Impact Fees | 136,845                           | 44,300                      | -                                | -                  | 44,300                                | 181,145                           |
| 165 Fire Facilities Dev. Impact Fees   | 124,598                           | 53,500                      | -                                | -                  | 53,500                                | 178,098                           |
| 166 Park Facilities Dev. Impact Fees   | 142,581                           | 75,000                      | -                                | -                  | 75,000                                | 217,581                           |
| 167 Admin. Facilities Dev. Impact Fees | 49,400                            | 7,900                       | -                                | -                  | 7,900                                 | 57,300                            |
| 168 PW Facilities Dev. Impact Fees     | 23,084                            | 3,700                       | -                                | -                  | 3,700                                 | 26,784                            |
| 169 Park Acquisition Fund              | 2,134,429                         | 47,400                      | -                                | -                  | 47,400                                | 2,181,829                         |
| 170 PDF A - Del Norte                  | 97,129                            | 29,500                      | -                                | -                  | 29,500                                | 126,629                           |
| 171 PDF B Palm View                    | 1,652,313                         | 35,000                      | -                                | -                  | 35,000                                | 1,687,313                         |
| 172 PDF C Orangewood - Ca              | 1,356,688                         | 35,300                      | -                                | -                  | 35,300                                | 1,391,988                         |
| 174 PDF E - Cortez                     | 47,807                            | 700                         | -                                | -                  | 700                                   | 48,507                            |
| 175 PDF F - Gal-Wogrov-Cam             | 172,301                           | 6,800                       | -                                | -                  | 6,800                                 | 179,101                           |
| 177 PDF H - Friendship                 | 4,588                             | 1,700                       | -                                | -                  | 1,700                                 | 6,288                             |
| 180 Future Street Improvements         | 428,172                           | 171,400                     | 171,400                          | -                  | -                                     | 428,172                           |
| <b>TOTAL CAPITAL PROJECT FUNDS</b>     | <b>8,694,592</b>                  | <b>926,500</b>              | <b>1,475,400</b>                 | <b>-</b>           | <b>(548,900)</b>                      | <b>8,145,692</b>                  |
| <b>Debt Service Fund</b>               |                                   |                             |                                  |                    |                                       |                                   |
| 300 Debt Service - City                | 20,547,441                        | 500,000                     | 15,872,613                       | 15,372,613         | -                                     | 20,547,441                        |
| <b>TOTAL DEBT SERVICE FUND</b>         | <b>20,547,441</b>                 | <b>500,000</b>              | <b>15,872,613</b>                | <b>15,372,613</b>  | <b>-</b>                              | <b>20,547,441</b>                 |
| <b>Internal Service Funds</b>          |                                   |                             |                                  |                    |                                       |                                   |
| 361 Self Insurance General/Auto Liab   | (829,629)                         | 4,469,600                   | 4,469,600                        | -                  | -                                     | (829,629)                         |
| 363 Self-Insurance Workers' Comp       | (5,491,477)                       | 2,772,200                   | 2,772,200                        | -                  | -                                     | (5,491,477)                       |
| 365 Fleet Management                   | 311,758                           | 1,765,341                   | 1,765,341                        | -                  | -                                     | 311,758                           |
| 367 Vehicle Replacement                | 381,332                           | 6,000                       | 200,000                          | -                  | (194,000)                             | 187,332                           |
| 368 Retirement Health Savings Plan     | 350,758                           | 7,500                       | 4100                             | 0                  | 3,400                                 | 354,158                           |
| 369 Other Post Employment Benefits     | 1,823,700                         | 38,500                      | -                                | -                  | 38,500                                | 1,862,200                         |
| <b>TOTAL INTERNAL SERVICE FUNDS</b>    | <b>(3,453,558)</b>                | <b>9,059,141</b>            | <b>9,211,241</b>                 | <b>-</b>           | <b>(152,100)</b>                      | <b>(3,605,658)</b>                |



Summary of All Funds

|  | Estimated<br>Fund<br>Balance<br>07/01/2024 | Estimated<br>2024-2025<br>Revenue | Projected<br>2024-2025<br>Expenditures | Tranfers In<br>(Out) | Projected<br>2024-2025<br>Surplus<br>(Deficit) | Projected<br>Fund<br>Balance<br>06/30/2025 |
|--|--|-----------------------------------|--|----------------------|--|--|
| <b>Enterprise Funds</b>                  |  |                                   |  |                      |  |  |
| 375 Police Enterprise                    | 109,675                                    | 743,600                           | 688,804                                | -                    | 54,796   | 164,471                                    |
| <b>TOTAL ENTERPRISE FUND</b>             | <b>109,675</b>                             | <b>743,600</b>                    | <b>688,804</b>                         | <b>-</b>             | <b>54,796</b>                                  | <b>164,471</b>                             |
| <b>Private Purpose Trust Funds</b>       |  |                                   |  |                      |  |  |
| 810 Redevelopment Obligation Ret.        | 3,498,488                                  | 2,616,944                         | 1,427,856                              | (1,679,295)          | (490,207)                                      | 3,008,281                                  |
| 811 Successor Agency Merged DS           | (5,580,092)                                | -                                 | -                                      | -                    | -  | (5,580,092)                                |
| 815 Successor Agency Admin.              | -  | -                                 | 104,313                                | 104,313              | -  | -  |
| 853 CFD Debt Service                     | 6,474,641                                  | -                                 | 6,474,641                              | -                    | (6,474,641)                                    | -  |
| <b>TOTAL PRIVATE PURPOSE TRUST FUNDS</b> | <b>4,393,037</b>                           | <b>2,616,944</b>                  | <b>8,006,810</b>                       | <b>(1,574,982)</b>   | <b>(6,964,848)</b>                             | <b>(2,571,811)</b>                         |
| <b>GRAND TOTAL</b>                       | <b>118,554,900</b>                         | <b>136,253,268</b>                | <b>155,691,468</b>                     | <b>-</b>             | <b>(19,438,200)</b>                            | <b>99,116,700</b>                          |

### 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:

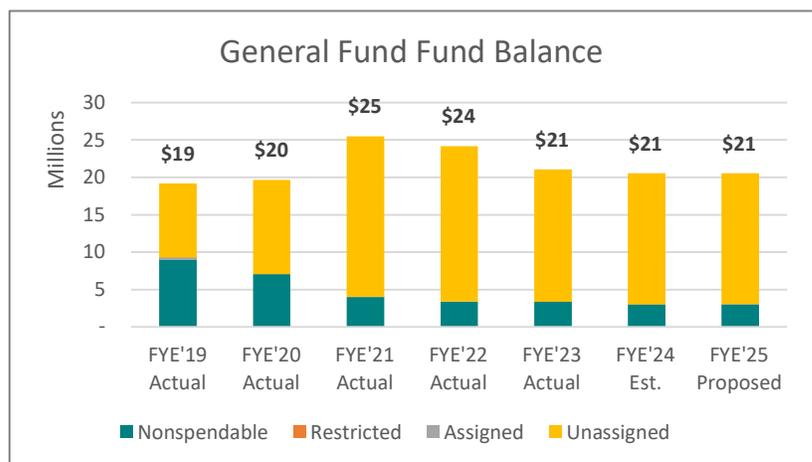


The City's Fund Balance policy requires a minimum unassigned fund balance of at least 17% of General Fund operating expenditures. At the end of the fiscal year, the annual excess revenue over expenditures in the General Fund is allocated as follows: 25% stays in General Fund reserves, 50% is transferred to the Capital Projects 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<br>6/30/2019 | Audited<br>6/30/2020 | Audited<br>6/30/2021 | Audited<br>6/30/2022 | Audited<br>6/30/2023 | Estimated<br>6/30/2024 | Projected<br>06/30/2025 |
|--------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|------------------------|-------------------------|
| <b>General Fund</b>                  |                      |                      |                      |                      |                      |                        |                         |
| Nonspendable                         | 8,976,583            | 7,086,958            | 4,009,651            | 3,380,136            | 3,358,665            | 3,007,802              | 3,007,802               |
| Restricted                           | -                    | 7,650                | 9,440                | 8,287                | 16,069               | 18,000                 | 21,000                  |
| Assigned                             | 320,200              | -                    | -                    | -                    | -                    | -                      | -                       |
| Unassigned                           | 9,884,913            | 12,580,716           | 21,468,986           | 20,770,457           | 17,654,008           | 17,499,902             | 17,498,237              |
| <b>Total General Fund</b>            | <b>19,181,696</b>    | <b>19,675,324</b>    | <b>25,488,077</b>    | <b>24,158,880</b>    | <b>21,028,742</b>    | <b>20,525,704</b>      | <b>20,527,039</b>       |
| <b>Percent Change</b>                | <b>-9%</b>           | <b>3%</b>            | <b>30%</b>           | <b>-5%</b>           | <b>-13%</b>          | <b>-2%</b>             | <b>0%</b>               |
| <b>All other governmental funds:</b> |                      |                      |                      |                      |                      |                        |                         |
| Nonspendable                         | 99,167               | 82,420               | -                    | 11,989               | 90,943               | -                      | -                       |
| Restricted                           | 57,840,755           | 64,044,695           | 92,198,163           | 100,732,082          | 107,980,761          | 89,362,193             | 84,028,389              |
| Assigned                             | 1,107,138            | 1,786,815            | 9,687,492            | 6,601,977            | 7,617,849            | 1,679,270              | 574,270                 |
| Unassigned                           | (692,305)            | (1,158,958)          | (228,169)            | (164,865)            | (22,661)             | -                      | -                       |
| <b>Total Other Funds</b>             | <b>58,354,755</b>    | <b>64,754,972</b>    | <b>101,657,486</b>   | <b>107,181,183</b>   | <b>115,666,892</b>   | <b>91,041,463</b>      | <b>84,602,659</b>       |
| <b>Percent Change</b>                | <b>13%</b>           | <b>11%</b>           | <b>57%</b>           | <b>5%</b>            | <b>8%</b>            | <b>-21%</b>            | <b>-7%</b>              |
| <b>Grand Total</b>                   | <b>77,536,451</b>    | <b>84,430,296</b>    | <b>127,145,563</b>   | <b>131,340,063</b>   | <b>136,695,634</b>   | <b>111,567,167</b>     | <b>105,129,698</b>      |
| <b>Percent Change</b>                | <b>6%</b>            | <b>9%</b>            | <b>51%</b>           | <b>3%</b>            | <b>4%</b>            | <b>-18%</b>            | <b>-6%</b>              |

#### Summary of Major

- The City estimated 1.7M for a CalPERS Unfunded Accrued Liability (AUL) for FY24-25
- The City received \$19M in federal ARPA funds between FYE 2021 and FYE 2022.
- 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.



Changes in Fund Balance

|  | Audited<br>Fund Balance<br>6/30/2023 | Estimated<br>Fund Balance<br>6/30/2024 | Projected<br>Fund Balance<br>06/30/2025 | Projected Change<br>in Fund Balance<br>6/30/2025 |
|--|--------------------------------------|--|---|--|
| <b>General Fund</b>                    |                                      |  |   |  |
| 110 General Fund                       | 21,028,742                           | 20,525,704                             | 20,527,039                              | 1,335  |
| <b>TOTAL GENERAL FUND</b>              | <b>21,028,742</b>                    | <b>20,525,704</b>                      | <b>20,527,039</b>                       | <b>1,335</b>                                     |
| <b>Special Revenue Funds</b>           |                                      |  |   |  |
| 116 State Asset Forfeiture             | 284,346                              | 190,146                                | 96,246                                  | (93,900)   |
| 117 Equitable Sharing-USDOJ            | 4,136,743                            | 2,199,756                              | 284,924                                 | (1,914,832)                                      |
| 118 Equitable Sharing-Treasury         | 1,213,557                            | 2,904,350                              | 2,271,450                               | (632,900)  |
| 119 Air Quality Improvement Trust      | 367,225                              | 284,525                                | 202,225                                 | (82,300)   |
| 120 Prop A Discretionary               | 440,151                              | 671,881                                | 571,881                                 | (100,000)  |
| 121 Prop A                             | 426,761                              | 491,727                                | 1,228,052                               | 736,325  |
| 122 Prop C                             | 2,326,961                            | 2,246,143                              | 2,178,781                               | (67,362)   |
| 124 Gasoline Tax                       | 872,786                              | 384,590                                | 3,490                                   | (381,100)  |
| 127 Police Donations                   | 30,296                               | 20,516                                 | 16,757                                  | (3,759)  |
| 128 Transportation Development Act     | 41,884                               | 42,784                                 | 43,684                                  | 900  |
| 129 AB 939                             | 1,226,507                            | 1,360,866                              | 1,541,709                               | 180,843  |
| 131 Community Dev. Block Grant         | 2,456                                | 62,310                                 | 62,310                                  | -  |
| 143 LA County Park Bond                | -                                    | -                                      | -                                       | -  |
| 144 Highway Safety Improvement Program | (110,240)                            | -                                      | -                                       | -  |
| 145 Waste Mgt Enforcement Grant        | 946,400                              | 918,719                                | 843,238                                 | (75,481)   |
| 146 Senior Meals Program               | 109,237                              | 111,392                                | 112,784                                 | 1,392  |
| 149 Used Oil Block Grant               | 8,310                                | 10,200                                 | 12,090                                  | 1,890  |
| 150 Inmate Welfare                     | 8,623                                | 7,323                                  | 3,523                                   | (3,800)  |
| 153 Public Safety Augmentation         | 561,167                              | 314,386                                | 34,931                                  | (279,455)  |
| 155 COPS/SLESF                         | -                                    | 29,600                                 | 32,217                                  | 2,617  |
| 158 CRV Recycling Grant                | 117,544                              | 117,544                                | 89,544                                  | (28,000)   |
| 181 Maintenance District #1            | 3,886,661                            | 3,750,552                              | 3,815,062                               | 64,510   |
| 182 Maintenance District #2            | 1,052,129                            | 792,709                                | 554,731                                 | (237,978)  |
| 183 WC CSS CFD                         | 489,644                              | 495,194                                | 458,734                                 | (36,460)   |
| 184 Maintenance District #4            | 2,042,261                            | 1,396,083                              | 981,134                                 | (414,949)  |
| 186 Maintenance District #6            | 311,086                              | 141,806                                | 4,782                                   | (137,024)  |
| 187 Maintenance District #7            | 442,156                              | 297,831                                | 136,767                                 | (161,064)  |



Changes in Fund Balance

|  | Audited<br>Fund Balance<br>6/30/2023 | Estimated<br>Fund Balance<br>6/30/2024 | Projected<br>Fund Balance<br>06/30/2025 | Projected Change<br>in Fund Balance<br>6/30/2025 |
|--|--------------------------------------|--|---|--|
| 188 Citywide Maintenance District      | 704,486                              | 210,862                                | 75,733                                  | (135,129)  |
| 189 Sewer Maintenance                  | 11,136,916                           | 9,057,669                              | 9,212,431                               | 154,762  |
| 190 Auto Plaza Improvement District    | (6,023)                              | 33,537                                 | 74,007                                  | 40,470   |
| 191 General Plan Update                | 1,143,009                            | 945,509                                | 248,009                                 | (697,500)  |
| 197 Measure W Stormwater               | 4,621,759                            | 4,378,012                              | 1,172,812                               | (3,205,200)                                      |
| 205 PEG Fund                           | 13,165                               | 13,465                                 | 13,765                                  | 300  |
| 207 OTS Grants                         | (6,197)                              | 12,603                                 | 12,603                                  | -  |
| 212 Art In Public Places               | 705,700                              | 520,302                                | 535,602                                 | 15,300   |
| 220 WC Community Svcs Foundation       | 76,662                               | 8,858                                  | 5,558                                   | (3,300)  |
| 221 Police Private Grants              | 1,000                                | 1,000                                  | 1,000                                   | -  |
| 224 Measure R                          | 4,626,288                            | 4,386,733                              | 4,881,941                               | 495,208  |
| 233 Taskforce Reg. Autotheft Prev.     | 6,305                                | 2,406                                  | 23,718                                  | 21,312   |
| 234 Officer Wellness & Mental Health   | 65,634                               | 66,934                                 | 3,040                                   | (63,894)   |
| 235 Measure M                          | 7,192,530                            | 4,906,395                              | 2,193,085                               | (2,713,310)                                      |
| 236 Measure A                          | -                                    | -                                      | -                                       | -  |
| 237 SB1 - Road Maintenance Rehab       | 4,579,618                            | 1,453,696                              | 69,997                                  | (1,383,699)                                      |
| 238 Law Enforcement Tobacco Grant      | -                                    | 15,193                                 | 15,193                                  | -  |
| 240 Measure H                          | 7,719                                | 29,223                                 | 22,323                                  | (6,900)  |
| 241 CASP Certification & Training      | 129,205                              | 154,315                                | 179,755                                 | 25,440   |
| 242 Sportsplex                         | -                                    | -                                      | -                                       | -  |
| 820 Successor Housing Agency           | 23,191,204                           | 22,298,363                             | 21,587,907                              | (710,456)  |
| <b>TOTAL SPECIAL REVENUE FUNDS</b>     | <b>79,423,631</b>                    | <b>67,738,009</b>                      | <b>55,909,526</b>                       | <b>(11,828,483)</b>                              |
| <b>Capital Project Funds</b>           |                                      |  |   |  |
| 160 Capital Projects                   | 7,617,850                            | 1,679,270                              | 574,270                                 | (1,105,000)                                      |
| 161 Construction Tax                   | 240,773                              | 226,773                                | 212,973                                 | (13,800)   |
| 162 Information Technology             | 448,495                              | 418,614                                | 647,714                                 | 229,100  |
| 164 Police Facilities Dev. Impact Fees | 131,390                              | 136,845                                | 181,145                                 | 44,300   |
| 165 Fire Facilities Dev. Impact Fees   | 167,398                              | 124,598                                | 178,098                                 | 53,500   |
| 166 Park Facilities Dev. Impact Fees   | 268,764                              | 142,581                                | 217,581                                 | 75,000   |
| 167 Admin. Facilities Dev. Impact Fees | 45,300                               | 49,400                                 | 57,300                                  | 7,900  |
| 168 PW Facilities Dev. Impact Fees     | 21,284                               | 23,084                                 | 26,784                                  | 3,700  |
| 169 Park Acquisition Fund              | 2,194,124                            | 2,134,429                              | 2,181,829                               | 47,400   |



Changes in Fund Balance

|  | Audited<br>Fund Balance<br>6/30/2023 | Estimated<br>Fund Balance<br>6/30/2024 | Projected<br>Fund Balance<br>06/30/2025 | Projected Change<br>in Fund Balance<br>6/30/2025 |
|--|--------------------------------------|--|---|--|
| 170 PDF A - Del Norte                    | 1,369,029                            | 97,129                                 | 126,629                                 | 29,500   |
| 171 PDF B Palm View                      | 1,619,013                            | 1,652,313                              | 1,687,313                               | 35,000   |
| 172 PDF C Orangewood - Ca                | 1,271,813                            | 1,356,688                              | 1,391,988                               | 35,300   |
| 174 PDF E - Cortez                       | 59,635                               | 47,807                                 | 48,507                                  | 700  |
| 175 PDF F - Gal-Wogrov-Cam               | 315,801                              | 172,301                                | 179,101                                 | 6,800  |
| 177 PDF H - Friendship                   | 77,988                               | 4,588                                  | 6,288                                   | 1,700  |
| 180 Future Street Improvements           | 428,172                              | 428,172                                | 428,172                                 | -  |
| <b>TOTAL CAPITAL PROJECT FUNDS</b>       | <b>16,276,829</b>                    | <b>8,694,592</b>                       | <b>8,145,692</b>                        | <b>(548,900)</b>                                 |
| <b>Debt Service Fund</b>                 |                                      |  |   |  |
| 300 Debt Service - City                  | 20,054,740                           | 20,547,441                             | 20,547,441                              | -  |
| <b>TOTAL DEBT SERVICE FUND</b>           | <b>20,054,740</b>                    | <b>20,547,441</b>                      | <b>20,547,441</b>                       | <b>-</b>   |
| <b>Internal Service Funds</b>            |                                      |  |   |  |
| 361 Self Insurance General/Auto Liab     | (829,629)                            | (829,629)                              | (829,629)                               | -  |
| 363 Self-Insurance Workers' Comp         | (5,491,477)                          | (5,491,477)                            | (5,491,477)                             | -  |
| 365 Fleet Management                     | 225,339                              | 311,758                                | 311,758                                 | -  |
| 367 Vehicle Replacement                  | 446,223                              | 381,332                                | 187,332                                 | (194,000)  |
| 368 Retirement Health Savings Plan       | 347,658                              | 350,758                                | 354,158                                 | 3,400  |
| 369 Other Post Employment Benefits       | 1,787,000                            | 1,823,700                              | 1,862,200                               | 38,500   |
| <b>TOTAL INTERNAL SERVICE FUNDS</b>      | <b>(3,514,886)</b>                   | <b>(3,453,558)</b>                     | <b>(3,605,658)</b>                      | <b>(152,100)</b>                                 |
| <b>Enterprise Funds</b>                  |                                      |  |   |  |
| 375 Police Enterprise                    | 148,473                              | 109,675                                | 164,471                                 | 54,796   |
| <b>TOTAL ENTERPRISE FUND</b>             | <b>148,473</b>                       | <b>109,675</b>                         | <b>164,471</b>                          | <b>54,796</b>                                    |
| <b>Private Purpose Trust Funds</b>       |                                      |  |   |  |
| 810 Redevelopment Obligation Ret.        | 4,203,406                            | 3,498,488                              | 3,008,281                               | (490,207)  |
| 815 Successor Agency Admin.              | -                                    | -                                      | -                                       | -  |
| 853 CFD Debt Service                     | 6,501,706                            | 6,474,641                              | -                                       | (6,474,641)                                      |
| <b>TOTAL PRIVATE PURPOSE TRUST FUNDS</b> | <b>10,705,112</b>                    | <b>9,973,129</b>                       | <b>3,008,281</b>                        | <b>(6,964,848)</b>                               |
| <b>GRAND TOTAL</b>                       | <b>144,122,641</b>                   | <b>124,134,992</b>                     | <b>104,696,792</b>                      | <b>(19,438,200)</b>                              |



Transfer Summary

| Fund                      | FY2021-22 Actual  | FY2022-23 Actual  | Original Budget FY2023-24 | Estimated FY2023-24 | Proposed Budget FY2024-25 | Increase/ (Decrease) |
|---------------------------|-------------------|-------------------|---------------------------|---------------------|---------------------------|----------------------|
| <b>Transfer In</b>        |                   |                   |                           |                     |                           |                      |
| 110                       | 140,498           | 133,904           | 159,762                   | 157,032             | 145,687                   | (14,075)             |
| 140                       | 28,146            | -                 | -                         | -                   | -                         | -                    |
| 145                       | -                 | 15,729            | -                         | -                   | -                         | -                    |
| 158                       | -                 | 26,365            | -                         | -                   | -                         | -                    |
| 160                       | 4,725,000         | 2,525,000         | 1,501,600                 | 1,501,600           | -                         | (1,501,600)          |
| 173                       | 316,000           | 33,375            | -                         | -                   | -                         | -                    |
| 177                       | -                 | 75,000            | -                         | -                   | -                         | -                    |
| 184                       | 9,000             | -                 | -                         | -                   | -                         | -                    |
| 207                       | 14,234            | -                 | -                         | -                   | -                         | -                    |
| 218                       | -                 | 1                 | -                         | -                   | -                         | -                    |
| 237                       | 567,148           | 567,200           | 567,200                   | 567,200             | 567,200                   | -                    |
| 240                       | 33,000            | -                 | -                         | -                   | -                         | -                    |
| 242                       | 754,253           | 556,877           | 617,763                   | 713,320             | 753,068                   | 135,305              |
| 300                       | 14,919,857        | 14,581,097        | 15,446,292                | 15,446,292          | 15,372,613                | (73,679)             |
| 361                       | 1,148,243         | 2,422,115         | 1,725,000                 | 2,472,197           | -                         | (1,725,000)          |
| 363                       | -                 | 250,000           | 1,000,000                 | 1,873,125           | -                         | (1,000,000)          |
| 367                       | 142,342           | 714,000           | 375,400                   | 375,400             | -                         | (375,400)            |
| 810                       | -                 | 71,131            | -                         | -                   | -                         | -                    |
| 815                       | 247,880           | 250,000           | 250,000                   | 250,000             | 250,000                   | -                    |
| 853                       | 476,063           | -                 | -                         | -                   | -                         | -                    |
| 118                       | -                 | 42,225            | -                         | -                   | -                         | -                    |
| 369                       | -                 | 1,787,000         | -                         | -                   | -                         | -                    |
| <b>Transfer In Total</b>  | <b>23,521,664</b> | <b>24,051,019</b> | <b>21,643,017</b>         | <b>23,356,166</b>   | <b>17,088,568</b>         | <b>(4,554,449)</b>   |
| <b>Transfer Out</b>       |                   |                   |                           |                     |                           |                      |
| 110                       | 20,433,507        | 22,099,818        | 19,801,375                | 21,517,254          | 15,263,586                | (4,537,789)          |
| 128                       | -                 | 10                | -                         | -                   | -                         | -                    |
| 139                       | 31                | -                 | -                         | -                   | -                         | -                    |
| 149                       | -                 | 26,365            | -                         | -                   | -                         | -                    |
| 170                       | -                 | 33,375            | -                         | -                   | -                         | -                    |
| 171                       | -                 | 75,000            | -                         | -                   | -                         | -                    |
| 172                       | 316,000           | -                 | -                         | -                   | -                         | -                    |
| 179                       | 5,786             | -                 | -                         | -                   | -                         | -                    |
| 182                       | 9,000             | -                 | -                         | -                   | -                         | -                    |
| 237                       | 28,146            | -                 | -                         | -                   | -                         | -                    |
| 239                       | -                 | 1                 | -                         | -                   | -                         | -                    |
| 363                       | 448,243           | -                 | -                         | -                   | -                         | -                    |
| 810                       | 2,113,270         | 1,682,557         | 1,681,880                 | 1,681,880           | 1,679,295                 | (2,585)              |
| 815                       | 134,681           | 133,893           | 159,762                   | 157,032             | 145,687                   | (14,075)             |
| 820                       | 33,000            | -                 | -                         | -                   | -                         | -                    |
| <b>Transfer Out Total</b> | <b>23,521,664</b> | <b>24,051,019</b> | <b>21,643,017</b>         | <b>23,356,166</b>   | <b>17,088,568</b>         | <b>(4,554,449)</b>   |
| <b>Net Transfers</b>      | <b>-</b>          | <b>-</b>          | <b>-</b>                  | <b>-</b>            | <b>-</b>                  | <b>-</b>             |



**Transfer Summary**

| Fund | FY2021-22 Actual | FY2022-23 Actual | Original Budget FY2023-24 | Estimated FY2023-24 | Proposed Budget FY2024-25 | Increase/ (Decrease) |
|------|------------------|------------------|---------------------------|---------------------|---------------------------|----------------------|
|------|------------------|------------------|---------------------------|---------------------|---------------------------|----------------------|

**Summary of Transfers**

In FY2024-25, the General Fund transfers out \$13,943,318 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 \$145,687) 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 \$753,068 from the General Fund to the Sportsplex Fund 242 has been included as a placeholder.

**General Fund Transfers**

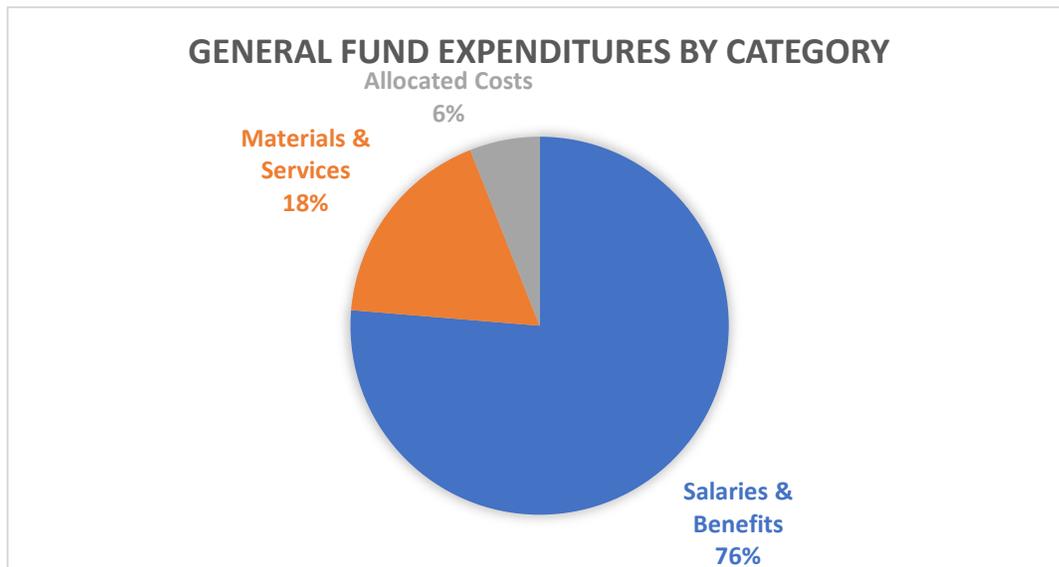
| Fund                   | Transfer To       | Transfer From  | Net Transfers       |
|------------------------|-------------------|----------------|---------------------|
| Debt Service (300)     | 13,943,318        |                | (13,943,318)        |
| SB1 (237)              | 567,200           |                | (567,200)           |
| CIP (160)              | -                 |                | -                   |
| Sportsplex (242)       | 753,068           |                | (753,068)           |
| Successor Agency (815) |                   | 145,687        | 145,687             |
| <b>Total</b>           | <b>15,263,586</b> | <b>145,687</b> | <b>(15,117,899)</b> |

General Fund Summary

|                           | FY2021-22<br>Actual | FY2022-23<br>Actual | Original<br>Budget<br>FY2023-24 | Estimated<br>FY2023-24 | Proposed<br>Budget<br>FY2024-25 | Increase/<br>(Decrease) |
|---------------------------|---------------------|---------------------|---------------------------------|------------------------|---------------------------------|-------------------------|
| <b>Revenue</b>            |                     |                     |                                 |                        |                                 |                         |
| Property Tax              | 30,687,088          | 33,401,085          | 32,710,100                      | 34,891,708             | 36,219,000                      | 3,508,900               |
| Sales Tax                 | 23,180,793          | 23,331,254          | 23,750,000                      | 23,750,000             | 23,837,000                      | 87,000                  |
| Other Taxes               | 9,773,175           | 10,074,971          | 9,758,500                       | 10,377,137             | 10,740,400                      | 981,900                 |
| Charges For Service       | 8,512,897           | 7,879,356           | 7,792,729                       | 8,497,999              | 8,788,500                       | 995,771                 |
| Licenses & Permits        | 4,476,096           | 5,514,665           | 3,091,800                       | 3,092,278              | 3,874,200                       | 782,400                 |
| From Other Agencies       | 4,406,517           | 2,895,485           | 3,394,700                       | 3,506,194              | 3,443,795                       | 49,095                  |
| Use of Money & Property   | (1,156,959)         | 1,123,527           | 1,813,500                       | 1,837,100              | 1,900,000                       | 86,500                  |
| Interdept Charges         | 1,188,500           | 1,188,500           | 1,196,200                       | 1,196,200              | 1,196,200                       | -                       |
| Fines & Forfeitures       | 910,120             | 1,190,038           | 1,090,720                       | 986,100                | 1,136,000                       | 45,280                  |
| Other Revenues            | 94,169              | 133,879             | 194,030                         | 90,925                 | 143,500                         | (50,530)                |
| <b>Revenue Total</b>      | <b>82,072,396</b>   | <b>86,732,760</b>   | <b>84,792,279</b>               | <b>88,225,641</b>      | <b>91,278,595</b>               | <b>6,486,316</b>        |
| <b>Expenditures</b>       |                     |                     |                                 |                        |                                 |                         |
| Salaries & Benefits       | 47,715,617          | 51,507,762          | 52,043,694                      | 51,526,892             | 58,129,564                      | 6,074,970               |
| Materials & Services      | 12,792,108          | 13,846,319          | 12,487,920                      | 12,586,505             | 13,476,010                      | 988,090                 |
| Allocated Costs           | 2,600,859           | 2,542,903           | 3,238,442                       | 3,255,060              | 4,553,787                       | 1,315,345               |
| <b>Expenditures Total</b> | <b>63,108,584</b>   | <b>67,896,984</b>   | <b>67,770,056</b>               | <b>67,368,457</b>      | <b>76,159,361</b>               | <b>8,378,405</b>        |

|                                   |                   |                   |                   |                   |                   |
|-----------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Revenues Less Expenditures</b> | <b>18,963,812</b> | <b>18,835,776</b> | <b>17,022,223</b> | <b>20,857,184</b> | <b>15,119,234</b> |
| Net Transfers                     | (20,293,009)      | (21,965,914)      | (19,641,613)      | (21,360,222)      | (15,117,899)      |
| Net Change in Fund Balance        | (1,329,197)       | (3,130,138)       | (2,619,390)       | (503,038)         | 1,335             |
| Beginning Fund Balance            | 25,488,077        | 24,158,880        | 21,028,742        | 21,028,742        | 20,525,704        |
| <b>Ending Fund Balance</b>        | <b>24,158,880</b> | <b>21,028,742</b> | <b>18,409,352</b> | <b>20,525,704</b> | <b>20,527,039</b> |

Reserve Requirement (17%)      14,178,271      15,276,693      14,859,984      15,083,875      15,517,134

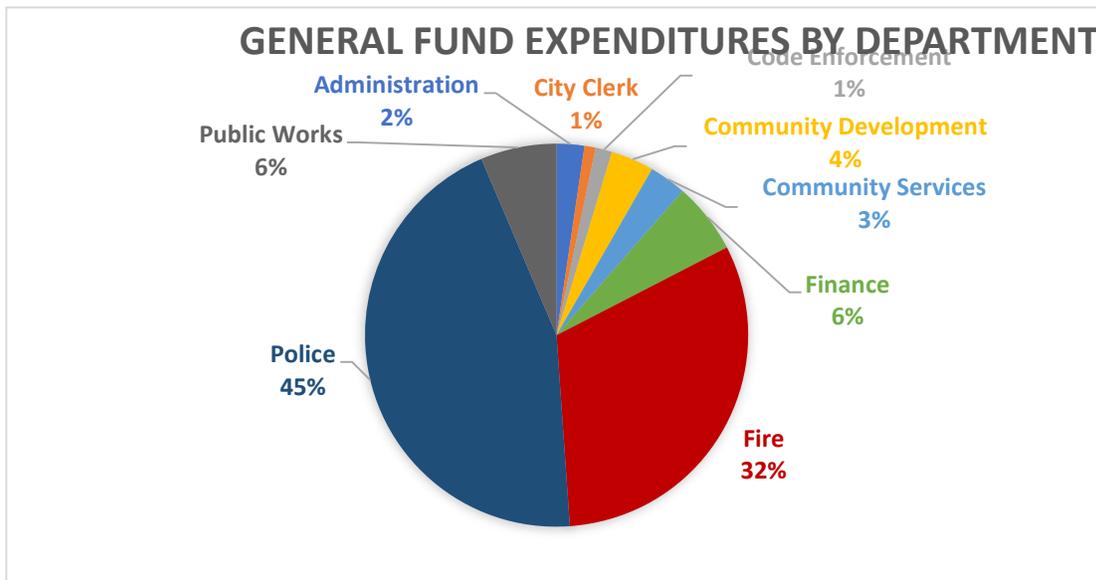


General Fund Summary by Department

|                           | FY2021-22<br>Actual | FY2022-23<br>Actual | Original<br>Budget<br>FY2023-24 | Estimated<br>FY2023-24 | Proposed<br>Budget<br>FY2024-25 | Increase/<br>(Decrease) |
|---------------------------|---------------------|---------------------|---------------------------------|------------------------|---------------------------------|-------------------------|
| <b>Revenue</b>            |                     |                     |                                 |                        |                                 |                         |
| Community Development     | 8,364,012           | 7,521,712           | 4,975,750                       | 4,969,478              | 6,346,300                       | 1,370,550               |
| Finance                   | 99,353              | 93,429              | 102,400                         | 102,425                | 87,400                          | (15,000)                |
| Fire                      | 5,005,525           | 4,755,737           | 4,843,200                       | 5,541,063              | 5,331,500                       | 488,300                 |
| General Revenue           | 66,233,023          | 71,503,669          | 72,196,500                      | 74,803,146             | 76,692,095                      | 4,495,595               |
| Police                    | 1,491,073           | 1,783,320           | 1,619,600                       | 1,775,100              | 1,745,600                       | 126,000                 |
| Public Works              | 879,410             | 1,074,893           | 1,054,829                       | 1,034,429              | 1,075,700                       | 20,871                  |
| <b>Revenue Total</b>      | <b>82,072,396</b>   | <b>86,732,760</b>   | <b>84,792,279</b>               | <b>88,225,641</b>      | <b>91,278,595</b>               | <b>6,486,316</b>        |
| <b>Expenditures</b>       |                     |                     |                                 |                        |                                 |                         |
| Administration            | 1,331,599           | 1,800,257           | 1,609,730                       | 1,684,274              | 1,785,995                       | 176,265                 |
| City Clerk                | 399,084             | 621,338             | 376,097                         | 376,771                | 710,614                         | 334,517                 |
| Code Enforcement          | 457,670             | 828,666             | 946,013                         | 995,888                | 1,065,105                       | 108,292                 |
| Community Development     | 3,541,763           | 3,681,865           | 2,447,402                       | 2,431,208              | 2,755,269                       | 307,867                 |
| Community Services        | 1,315,394           | 1,865,863           | 2,033,423                       | 2,176,679              | 2,389,730                       | 356,207                 |
| Finance                   | 4,413,443           | 3,923,739           | 4,498,773                       | 4,514,243              | 4,566,343                       | 67,570                  |
| Fire                      | 20,830,976          | 21,711,806          | 21,439,128                      | 20,478,729             | 23,953,222                      | 2,514,094               |
| Police                    | 27,724,872          | 30,125,902          | 30,972,222                      | 31,203,378             | 34,048,448                      | 3,076,226               |
| Public Works              | 3,093,783           | 3,337,548           | 3,447,268                       | 3,507,287              | 4,884,635                       | 1,437,367               |
| <b>Expenditures Total</b> | <b>63,108,584</b>   | <b>67,896,984</b>   | <b>67,770,056</b>               | <b>67,368,457</b>      | <b>76,159,361</b>               | <b>8,378,405</b>        |

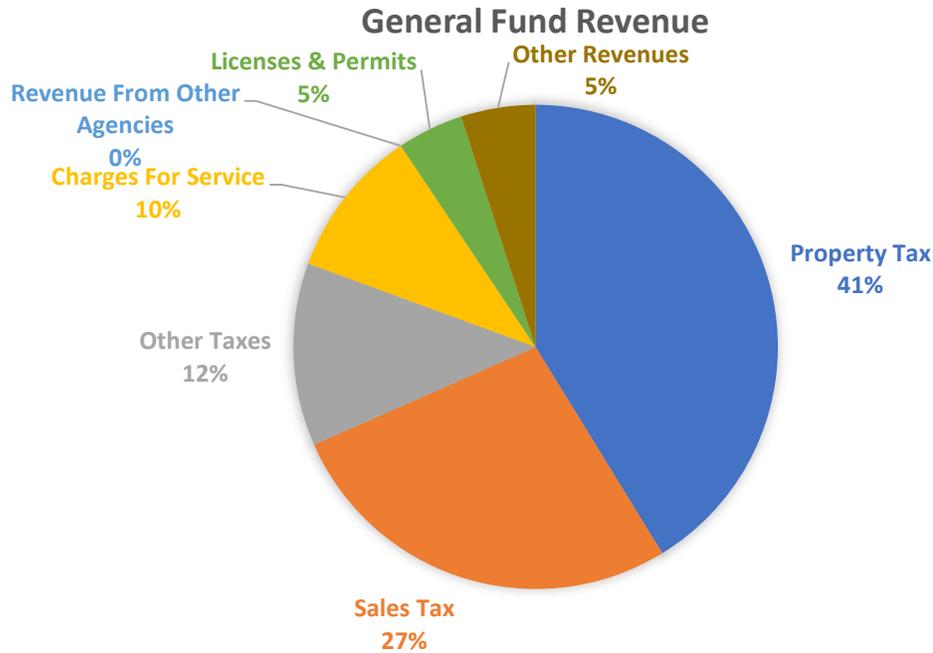
|                                   |                   |                   |                   |                   |                   |
|-----------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Revenues Less Expenditures</b> | <b>18,963,812</b> | <b>18,835,776</b> | <b>17,022,223</b> | <b>20,857,184</b> | <b>15,119,234</b> |
| Net Transfers                     | (20,293,009)      | (21,965,914)      | (19,641,613)      | (21,360,222)      | (15,117,899)      |
| Net Change in Fund Balance        | (1,329,197)       | (3,130,138)       | (2,619,390)       | (503,038)         | 1,335             |
| Beginning Fund Balance            | 25,488,077        | 24,158,880        | 21,028,742        | 21,028,742        | 20,525,704        |
| <b>Ending Fund Balance</b>        | <b>24,158,880</b> | <b>21,028,742</b> | <b>18,409,352</b> | <b>20,525,704</b> | <b>20,527,039</b> |

Reserve Requirement (17%)      14,178,271      15,276,693      14,859,984      15,083,875      15,517,134



General Fund Revenue Summary

|                         | FY 2020-21<br>Actual | FY2022-23<br>Actual | Original<br>Budget<br>FY2023-24 | Estimated<br>FY2023-24 | Proposed<br>Budget<br>FY2024-25 | Increase/<br>(Decrease) |
|-------------------------|----------------------|---------------------|---------------------------------|------------------------|---------------------------------|-------------------------|
| Property Tax            | 30,687,088           | 33,401,085          | 32,710,100                      | 34,891,708             | 36,219,000                      | 3,508,900               |
| Sales Tax               | 23,180,793           | 23,331,254          | 23,750,000                      | 23,750,000             | 23,837,000                      | 87,000                  |
| Other Taxes             | 9,773,175            | 10,074,971          | 9,758,500                       | 10,377,137             | 10,740,400                      | 981,900                 |
| Charges For Service     | 8,512,897            | 7,879,356           | 7,792,729                       | 8,497,999              | 8,788,500                       | 995,771                 |
| Licenses & Permits      | 4,476,096            | 5,514,665           | 3,091,800                       | 3,092,278              | 3,874,200                       | 782,400                 |
| From Other Agencies     | 4,406,517            | 2,895,485           | 3,394,700                       | 3,506,194              | 3,443,795                       | 49,095                  |
| Use of Money & Property | (1,156,959)          | 1,123,527           | 1,813,500                       | 1,837,100              | 1,900,000                       | 86,500                  |
| Interdept Charges       | 1,188,500            | 1,188,500           | 1,196,200                       | 1,196,200              | 1,196,200                       | -                       |
| Fines & Forfeitures     | 910,120              | 1,190,038           | 1,090,720                       | 986,100                | 1,136,000                       | 45,280                  |
| Other Revenues          | 94,169               | 133,879             | 194,030                         | 90,925                 | 143,500                         | (50,530)                |
| <b>Grand Total</b>      | <b>82,072,396</b>    | <b>86,732,760</b>   | <b>84,792,279</b>               | <b>88,225,641</b>      | <b>91,278,595</b>               | <b>6,486,316</b>        |



Revenue Sources

The City’s major revenue sources include property, sales and other taxes (80% 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 3.8% over the end of year estimate.
- Sales tax has decreased slightly by 0.4%. 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%, and Business License Tax increased by 3%.



General Fund Revenue

|                                   | FY2021-22<br>Actual | FY2022-23<br>Actual | Original<br>Budget<br>FY2023-24 | Estimated<br>FY2023-24 | Proposed<br>Budget<br>FY2024-25 | Increase/<br>(Decrease) |
|-----------------------------------|---------------------|---------------------|---------------------------------|------------------------|---------------------------------|-------------------------|
| <b>Property Tax</b>               |                     |                     |                                 |                        |                                 |                         |
| Current Year Secured              | 13,800,266          | 15,229,418          | 16,198,000                      | 15,919,100             | 16,800,000                      | 602,000                 |
| Suppl In Lieu of VLF              | 13,272,333          | 14,158,076          | 14,512,100                      | 14,881,608             | 15,328,000                      | 815,900                 |
| Residual/Excess Tax Increment     | 3,614,489           | 4,013,591           | 2,000,000                       | 4,091,000              | 4,091,000                       | 2,091,000               |
| <b>Property Tax Total</b>         | <b>30,687,088</b>   | <b>33,401,085</b>   | <b>32,710,100</b>               | <b>34,891,708</b>      | <b>36,219,000</b>               | <b>3,508,900</b>        |
| <b>Sales Tax</b>                  |                     |                     |                                 |                        |                                 |                         |
| Sales & Use Taxes                 | 23,180,793          | 23,331,254          | 23,750,000                      | 23,750,000             | 23,837,000                      | 87,000                  |
| <b>Sales Tax Total</b>            | <b>23,180,793</b>   | <b>23,331,254</b>   | <b>23,750,000</b>               | <b>23,750,000</b>      | <b>23,837,000</b>               | <b>87,000</b>           |
| <b>Other Taxes</b>                |                     |                     |                                 |                        |                                 |                         |
| Franchise                         | 4,806,347           | 5,237,769           | 4,815,500                       | 5,394,902              | 5,556,700                       | 741,200                 |
| Business License Tax              | 2,544,820           | 2,603,717           | 2,652,000                       | 2,681,829              | 2,762,000                       | 110,000                 |
| Transient Occupancy Tax           | 1,756,473           | 1,809,656           | 1,809,500                       | 1,863,946              | 1,919,900                       | 110,400                 |
| Documentary Transfer Tax          | 661,589             | 421,063             | 477,400                         | 433,695                | 499,000                         | 21,600                  |
| Contractors License Tax           | 3,946               | 2,766               | 4,100                           | 2,766                  | 2,800                           | (1,300)                 |
| <b>Other Taxes Total</b>          | <b>9,773,175</b>    | <b>10,074,971</b>   | <b>9,758,500</b>                | <b>10,377,137</b>      | <b>10,740,400</b>               | <b>981,900</b>          |
| <b>Charges For Service</b>        |                     |                     |                                 |                        |                                 |                         |
| Ambulance Services                | 2,541,910           | 3,107,786           | 3,250,000                       | 3,918,472              | 3,513,100                       | 263,100                 |
| Plan Check Fees                   | 2,851,745           | 1,267,848           | 1,208,500                       | 1,208,500              | 1,662,800                       | 454,300                 |
| Ground Emerg. Med. Trans.         | 4,768               | 463,429             | 594,000                         | 594,000                | 594,000                         | -                       |
| Planning Filing Fees              | 508,281             | 441,043             | 374,300                         | 374,300                | 429,500                         | 55,200                  |
| Fire Plan Check/Insp. Fees        | 372,412             | 442,529             | 233,100                         | 233,100                | 362,700                         | 129,600                 |
| EMS Treatment Fee                 | 281,340             | 210,867             | 258,300                         | 258,300                | 306,900                         | 48,600                  |
| Facility Rental - Ccc             | 259,990             | 236,067             | 234,445                         | 234,445                | 234,400                         | (45)                    |
| Towing Franchise                  | 264,685             | 228,580             | 276,700                         | 276,700                | 220,000                         | (56,700)                |
| Plan Review Surcharge             | 352,667             | 92,211              | 182,300                         | 182,300                | 203,800                         | 21,500                  |
| Afterschool Programs-Vine         | 158,068             | 170,359             | 165,634                         | 165,634                | 165,600                         | (34)                    |
| Recreation Classes/Programs - Ccc | 35,833              | 219,736             | 145,916                         | 145,916                | 145,900                         | (16)                    |
| Facility Rentals                  | 166,638             | 50,920              | 109,219                         | 109,219                | 109,200                         | (19)                    |
| Afterschool Program-Wescove       | -                   | 150                 | 107,900                         | 107,900                | 107,900                         | -                       |
| Waste Management Fees             | 85,836              | 92,188              | 46,500                          | 46,500                 | 77,400                          | 30,900                  |
| Police Reimbursements             | 67,957              | 110,394             | 75,000                          | 75,000                 | 70,500                          | (4,500)                 |
| Jail Booking                      | 68,713              | 72,310              | 69,200                          | 69,200                 | 67,900                          | (1,300)                 |
| Service Fee - Credit/Debit Cards  | 71,063              | 69,947              | 71,100                          | 71,100                 | 63,700                          | (7,400)                 |
| Fire Seminar                      | 60,301              | 73,555              | -                               | 36,747                 | 56,900                          | 56,900                  |
| Permit Document Retention Fee     | 42,754              | 62,270              | 26,200                          | 26,200                 | 40,700                          | 14,500                  |
| Park Shelter Rentals              | 41,214              | 36,568              | 34,457                          | 34,457                 | 34,500                          | 43                      |
| Senior Center Rentals             | 34,982              | 38,558              | 33,541                          | 33,541                 | 33,500                          | (41)                    |
| Foreclosure Registration          | 31,125              | 25,125              | 21,400                          | 21,400                 | 33,300                          | 11,900                  |



General Fund Revenue

|                                     | FY2021-22<br>Actual | FY2022-23<br>Actual | Original<br>Budget<br>FY2023-24 | Estimated<br>FY2023-24 | Proposed<br>Budget<br>FY2024-25 | Increase/<br>(Decrease) |
|-------------------------------------|---------------------|---------------------|---------------------------------|------------------------|---------------------------------|-------------------------|
| Admin Cost Recovery Fee             | 31,433              | 38,968              | 34,747                          | 34,747                 | 31,600                          | (3,147)                 |
| Facility Rentals - Shadow Oak       | 22,480              | 50,509              | 28,940                          | 28,940                 | 28,900                          | (40)                    |
| Fire Emergency Incident Billing Fee | 12,022              | 41,274              | 44,300                          | 44,300                 | 25,700                          | (18,600)                |
| After Hours Plan Check              | 30,950              | 24,312              | 17,000                          | 17,000                 | 25,100                          | 8,100                   |
| Senior Excursions                   | 9,481               | 27,180              | 20,791                          | 20,791                 | 20,800                          | 9                       |
| Business License Processing Fee     | 24,655              | 19,157              | 27,900                          | 27,900                 | 20,300                          | (7,600)                 |
| Rental - Roller Hockey              | 13,580              | 42,876              | 19,840                          | 19,840                 | 19,800                          | (40)                    |
| Passport Services                   | 8,889               | 5,670               | 14,000                          | 14,000                 | 14,000                          | -                       |
| Paid Parking - Civic Center         | 14,690              | 15,461              | 11,400                          | 11,400                 | 12,900                          | 1,500                   |
| Senior Classes                      | 9,522               | 15,723              | 11,011                          | 11,011                 | 11,000                          | (11)                    |
| Misc Reimbursement                  | 3,048               | 18,017              | 7,400                           | 7,400                  | 9,400                           | 2,000                   |
| Expedited Plan Check                | 12,789              | -                   | 10,700                          | 10,700                 | 8,100                           | (2,600)                 |
| Special Events                      | -                   | 180                 | 6,100                           | 6,100                  | 6,100                           | -                       |
| Graffiti Restitution                | 2,720               | 5,058               | 5,900                           | 5,900                  | 4,900                           | (1,000)                 |
| Search Fees                         | 4,465               | 4,214               | 4,000                           | 4,000                  | 4,200                           | 200                     |
| Sports - Ccc                        | 2,778               | 7,637               | 4,139                           | 4,139                  | 4,100                           | (39)                    |
| Fire Incident Report Copying        | 2,320               | 2,680               | 1,900                           | 1,900                  | 2,100                           | 200                     |
| Street Address Change Review        | 1,497               | 2,078               | 1,400                           | 1,400                  | 1,600                           | 200                     |
| Senior Donations                    | 165                 | 1,529               | 883                             | 883                    | 900                             | 17                      |
| Palm View After School Program      | 24                  | 1,500               | 898                             | 898                    | 900                             | 2                       |
| Recreation Classes                  | 1,309               | 28,317              | 655                             | 655                    | 700                             | 45                      |
| Returned Check Fee                  | 775                 | 952                 | 600                             | 600                    | 700                             | 100                     |
| Clearance Letter & Process          | 240                 | 160                 | 100                             | 100                    | 200                             | 100                     |
| Sportsplex Rentals                  | 534                 | -                   | 200                             | 200                    | 200                             | -                       |
| Photocopying                        | 5                   | 205                 | 200                             | 200                    | 100                             | (100)                   |
| Afterschool Program-Orangewood      | 26                  | -                   | 13                              | 13                     | -                               | (13)                    |
| Misc Reimbursements                 | 218                 | 13,259              | -                               | 1                      | -                               | -                       |
| Fire Life Safety Inspections        | -                   | -                   | -                               | 50                     | -                               | -                       |
| <b>Charges For Service Total</b>    | <b>8,512,897</b>    | <b>7,879,356</b>    | <b>7,792,729</b>                | <b>8,497,999</b>       | <b>8,788,500</b>                | <b>995,771</b>          |
| <b>Licenses &amp; Permits</b>       |                     |                     |                                 |                        |                                 |                         |
| Building Permits                    | 1,981,800           | 3,472,010           | 1,691,900                       | 1,691,900              | 2,051,400                       | 359,500                 |
| Electrical Permits                  | 202,108             | 592,065             | 269,700                         | 269,700                | 306,800                         | 37,100                  |
| Encroachment                        | 396,704             | 256,597             | 149,200                         | 149,200                | 230,300                         | 81,100                  |
| Street Obstruction                  | 370,714             | 180,218             | 158,400                         | 158,400                | 227,400                         | 69,000                  |
| Plumbing Permits                    | 158,611             | 348,264             | 159,000                         | 159,000                | 198,000                         | 39,000                  |
| Onsite Improvements                 | 152,603             | 53,097              | 135,800                         | 135,800                | 160,700                         | 24,900                  |
| Street Improvements                 | 270,349             | 161,891             | 113,000                         | 113,000                | 151,400                         | 38,400                  |
| Other Licenses & Permits            | 362,935             | 107,301             | 81,400                          | 81,400                 | 141,500                         | 60,100                  |



General Fund Revenue

|  | FY2021-22<br>Actual | FY2022-23<br>Actual | Original<br>Budget<br>FY2023-24 | Estimated<br>FY2023-24 | Proposed<br>Budget<br>FY2024-25 | Increase/<br>(Decrease) |
|--|---------------------|---------------------|---------------------------------|------------------------|---------------------------------|-------------------------|
| Grading                                  | 168,102             | 80,348              | 72,800                          | 72,800                 | 102,600                         | 29,800                  |
| Animal Control                           | 64,529              | 78,915              | 59,500                          | 59,500                 | 90,000                          | 30,500                  |
| Walls (Retaining, Overheight)            | 140,601             | 48,523              | 48,600                          | 48,600                 | 66,000                          | 17,400                  |
| Fire Permit Fees                         | 66,065              | 68,545              | 65,200                          | 65,200                 | 60,600                          | (4,600)                 |
| Excavation                               | 86,438              | 36,419              | 49,900                          | 49,900                 | 54,200                          | 4,300                   |
| Driveway Approach                        | 18,080              | 18,032              | 9,100                           | 9,100                  | 12,900                          | 3,800                   |
| A.C. & P.C.C. Paving                     | 16,793              | 6,960               | 11,300                          | 11,300                 | 8,800                           | (2,500)                 |
| Miscellaneous Sewer Facilities           | 16,646              | 2,916               | 6,100                           | 6,100                  | 6,700                           | 600                     |
| Sidewalk                                 | 2,128               | 2,201               | 7,500                           | 7,500                  | 3,300                           | (4,200)                 |
| Curb Drains, All Other Insp              | 890                 | 363                 | 3,100                           | 3,100                  | 1,200                           | (1,900)                 |
| Sewer Maintenance                        | -                   | -                   | 300                             | 300                    | 400                             | 100                     |
| Curb & Gutter                            | -                   | -                   | -                               | 478                    | -                               | -                       |
| <b>Licenses &amp; Permits Total</b>      | <b>4,476,096</b>    | <b>5,514,665</b>    | <b>3,091,800</b>                | <b>3,092,278</b>       | <b>3,874,200</b>                | <b>782,400</b>          |
| <b>From Other Agencies</b>               |                     |                     |                                 |                        |                                 |                         |
| Prop A Exchange                          | 2,100,000           | 1,875,000           | 2,346,000                       | 2,346,000              | 2,275,995                       | (70,005)                |
| Mutual Aid Cost Reimbursemen             | 1,580,715           | 247,425             | 321,100                         | 321,100                | 321,000                         | (100)                   |
| School Resource Officer Reimb            | 273,107             | 275,202             | 300,000                         | 300,000                | 300,000                         | -                       |
| St Motor Vehicle Lieu Tx                 | 122,570             | 112,350             | 122,600                         | 203,100                | 209,200                         | 86,600                  |
| Crossing Guard Aid                       | 123,521             | 132,680             | 130,000                         | 130,000                | 130,000                         | -                       |
| State Mandated Revenue                   | 97,325              | 114,633             | 55,000                          | 113,200                | 81,600                          | 26,600                  |
| Fire State Mandated Inspect              | 64,170              | 81,890              | 70,000                          | 45,300                 | 75,200                          | 5,200                   |
| P.O.S.T.                                 | 45,109              | 56,305              | 50,000                          | 30,100                 | 50,800                          | 800                     |
| State Grant                              | -                   | -                   | -                               | 17,394                 | -                               | -                       |
| <b>From Other Agencies Total</b>         | <b>4,406,517</b>    | <b>2,895,485</b>    | <b>3,394,700</b>                | <b>3,506,194</b>       | <b>3,443,795</b>                | <b>49,095</b>           |
| <b>Use of Money &amp; Property</b>       |                     |                     |                                 |                        |                                 |                         |
| Interest Income                          | 161,901             | 976,490             | 1,056,400                       | 1,080,000              | 1,134,000                       | 77,600                  |
| Rent                                     | 701,693             | 569,431             | 757,100                         | 757,100                | 766,000                         | 8,900                   |
| Fair Value Adjustment                    | (2,020,553)         | (422,394)           | -                               | -                      | -                               | -                       |
| <b>Use of Money &amp; Property Total</b> | <b>(1,156,959)</b>  | <b>1,123,527</b>    | <b>1,813,500</b>                | <b>1,837,100</b>       | <b>1,900,000</b>                | <b>86,500</b>           |
| <b>Interdept Charges</b>                 |                     |                     |                                 |                        |                                 |                         |
| Overhead                                 | 1,188,500           | 1,188,500           | 1,196,200                       | 1,196,200              | 1,196,200                       | -                       |
| <b>Interdept Charges Total</b>           | <b>1,188,500</b>    | <b>1,188,500</b>    | <b>1,196,200</b>                | <b>1,196,200</b>       | <b>1,196,200</b>                | <b>-</b>                |
| <b>Fines &amp; Forfeitures</b>           |                     |                     |                                 |                        |                                 |                         |
| Parking Code Fines                       | 270,536             | 403,943             | 294,400                         | 408,500                | 413,000                         | 118,600                 |
| Vehicle Code Fines                       | 129,056             | 280,571             | 266,000                         | 286,700                | 289,600                         | 23,600                  |
| Late Payment Penalty                     | 219,429             | 244,359             | 290,400                         | 106,000                | 190,000                         | (100,400)               |
| Admin Citation-Comm Enhanceme            | 120,527             | 147,584             | 117,420                         | 112,200                | 122,600                         | 5,180                   |
| Vehicle Impound Fees                     | 74,196              | 49,730              | 38,500                          | 50,800                 | 60,000                          | 21,500                  |



General Fund Revenue

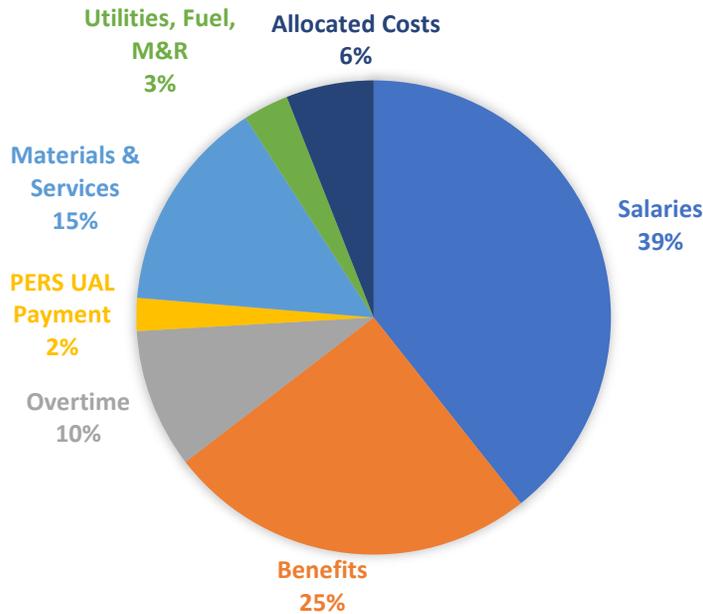
|                                      | FY2021-22<br>Actual | FY2022-23<br>Actual | Original<br>Budget<br>FY2023-24 | Estimated<br>FY2023-24 | Proposed<br>Budget<br>FY2024-25 | Increase/<br>(Decrease) |
|--------------------------------------|---------------------|---------------------|---------------------------------|------------------------|---------------------------------|-------------------------|
| Collection Agency Fee                | 74,331              | 43,108              | 53,100                          | 20,300                 | 46,000                          | (7,100)                 |
| Administrative Citations             | 22,045              | 20,743              | 30,900                          | 1,600                  | 14,800                          | (16,100)                |
| <b>Fines &amp; Forfeitures Total</b> | <b>910,120</b>      | <b>1,190,038</b>    | <b>1,090,720</b>                | <b>986,100</b>         | <b>1,136,000</b>                | <b>45,280</b>           |
| <b>Other Revenues</b>                |                     |                     |                                 |                        |                                 |                         |
| Miscellaneous                        | 45,235              | 39,382              | 88,200                          | 50,525                 | 58,200                          | (30,000)                |
| Final Map                            | 16,532              | 13,216              | 11,330                          | 9,500                  | 42,000                          | 30,670                  |
| Advertising Revenue                  | 20,457              | 37,343              | 36,600                          | 16,200                 | 27,200                          | (9,400)                 |
| Proceeds From Auction                | 1,429               | 42,949              | 57,300                          | 14,100                 | 16,000                          | (41,300)                |
| Sale Maps/Plans/Documents            | -                   | -                   | -                               | -                      | 100                             | 100                     |
| Claims Settlements                   | 600                 | 989                 | 600                             | 600                    | -                               | (600)                   |
| Contractual Reimbursement            | 3,816               | -                   | -                               | -                      | -                               | -                       |
| Landscaping - County                 | 6,100               | -                   | -                               | -                      | -                               | -                       |
| <b>Other Revenues Total</b>          | <b>94,169</b>       | <b>133,879</b>      | <b>194,030</b>                  | <b>90,925</b>          | <b>143,500</b>                  | <b>(50,530)</b>         |
| <b>Grand Total</b>                   | <b>82,072,396</b>   | <b>86,732,760</b>   | <b>84,792,279</b>               | <b>88,225,641</b>      | <b>91,278,595</b>               | <b>6,486,316</b>        |



General Fund Expenditure Summary

|                                       | FY2021-22<br>Actual | FY2022-23<br>Actual | Original<br>Budget<br>FY2023-24 | Estimated<br>FY2023-24 | Proposed<br>Budget<br>FY2024-25 | Increase/<br>(Decrease) |
|---------------------------------------|---------------------|---------------------|---------------------------------|------------------------|---------------------------------|-------------------------|
| <b>Salaries &amp; Benefits</b>        |                     |                     |                                 |                        |                                 |                         |
| Salaries                              | 23,250,393          | 25,592,782          | 28,398,502                      | 28,444,514             | 29,962,312                      | 1,563,810               |
| Benefits                              | 15,854,190          | 16,204,221          | 15,954,392                      | 16,169,473             | 19,226,607                      | 3,261,415               |
| Overtime                              | 6,555,765           | 7,805,797           | 7,423,200                       | 6,645,305              | 6,951,635                       | (471,665)               |
| PERS UAL Payment                      | 1,086,848           | 1,712,960           | -                               | -                      | 1,700,110                       | 1,700,110               |
| Mutual Aid Overtime                   | 968,421             | 192,002             | 267,600                         | 267,600                | 288,900                         | 21,300                  |
| <b>Salaries &amp; Benefits Total</b>  | <b>47,715,617</b>   | <b>51,507,762</b>   | <b>52,043,694</b>               | <b>51,526,892</b>      | <b>58,129,564</b>               | <b>6,074,970</b>        |
| <b>Materials &amp; Services</b>       |                     |                     |                                 |                        |                                 |                         |
| Materials & Services                  | 10,720,931          | 11,619,314          | 10,116,950                      | 10,241,494             | 11,120,863                      | 1,003,913               |
| Utilities                             | 1,347,334           | 1,409,575           | 1,390,000                       | 1,445,000              | 1,471,900                       | 81,900                  |
| Fuel                                  | 603,180             | 707,868             | 788,470                         | 707,475                | 711,747                         | (76,723)                |
| Maintenance & Repairs                 | 120,663             | 109,562             | 192,500                         | 192,536                | 171,500                         | (21,000)                |
| <b>Materials &amp; Services Total</b> | <b>12,792,108</b>   | <b>13,846,319</b>   | <b>12,487,920</b>               | <b>12,586,505</b>      | <b>13,476,010</b>               | <b>988,090</b>          |
| <b>Allocated Costs</b>                |                     |                     |                                 |                        |                                 |                         |
| Allocated Costs                       | 2,600,859           | 2,542,903           | 3,238,442                       | 3,255,060              | 4,553,787                       | 1,315,345               |
| <b>Allocated Costs Total</b>          | <b>2,600,859</b>    | <b>2,542,903</b>    | <b>3,238,442</b>                | <b>3,255,060</b>       | <b>4,553,787</b>                | <b>1,315,345</b>        |
| <b>Grand Total</b>                    | <b>63,108,584</b>   | <b>67,896,984</b>   | <b>67,770,056</b>               | <b>67,368,457</b>      | <b>76,159,361</b>               | <b>8,378,405</b>        |

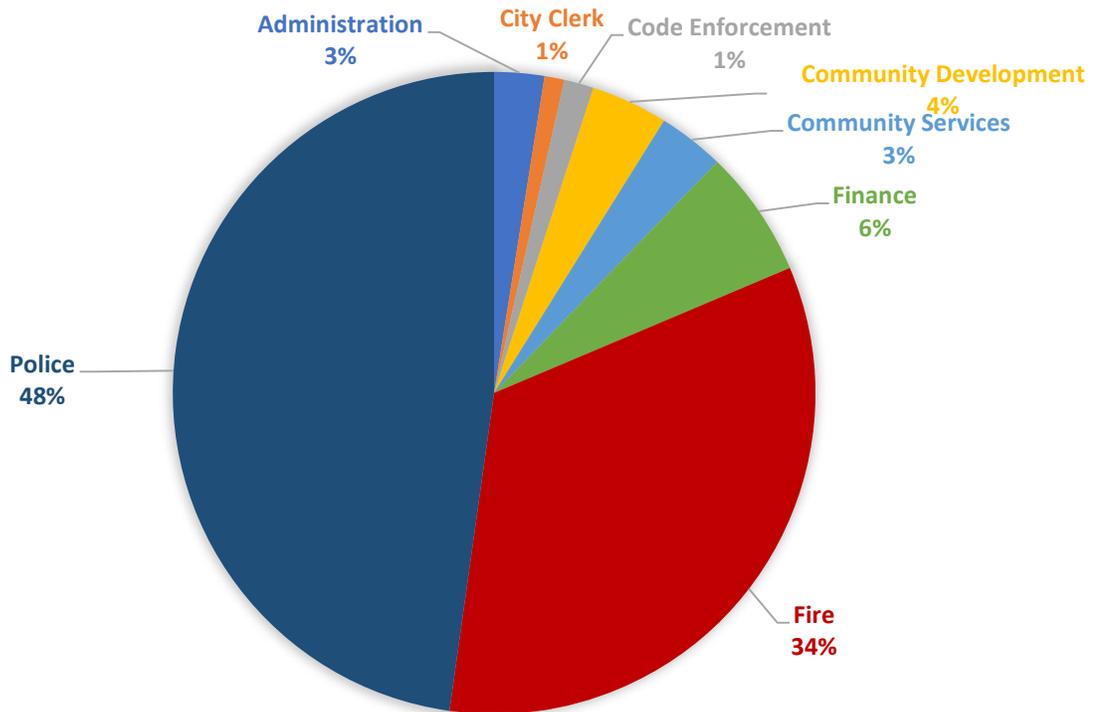
General Fund Expenditures by Category



General Fund Expenditure Summary by Department

|                       | FY2021-22<br>Actual | FY2022-23<br>Actual | Original<br>Budget<br>FY2023-24 | Estimated<br>FY2023-24 | Proposed<br>Budget<br>FY2024-25 | Increase/<br>(Decrease) |
|-----------------------|---------------------|---------------------|---------------------------------|------------------------|---------------------------------|-------------------------|
| Administration        | 1,331,599           | 1,800,257           | 1,609,730                       | 1,684,274              | 1,785,995                       | 176,265                 |
| City Clerk            | 399,084             | 621,338             | 376,097                         | 376,771                | 710,614                         | 334,517                 |
| Code Enforcement      | 457,670             | 828,666             | 946,013                         | 995,888                | 1,065,105                       | 108,292                 |
| Community Development | 3,541,763           | 3,681,865           | 2,447,402                       | 2,431,208              | 2,755,269                       | 307,867                 |
| Community Services    | 1,315,394           | 1,865,863           | 2,033,423                       | 2,176,679              | 2,389,730                       | 356,207                 |
| Finance               | 4,413,443           | 3,923,739           | 4,498,773                       | 4,514,243              | 4,566,343                       | 67,570                  |
| Fire                  | 20,830,976          | 21,711,806          | 21,439,128                      | 20,478,729             | 23,953,222                      | 2,514,094               |
| Police                | 27,724,872          | 30,125,902          | 30,972,222                      | 31,203,378             | 34,048,448                      | 3,076,226               |
| Public Works          | 3,093,783           | 3,337,548           | 3,447,268                       | 3,507,287              | 4,884,635                       | 1,437,367               |
| <b>Grand Total</b>    | <b>63,108,584</b>   | <b>67,896,984</b>   | <b>67,770,056</b>               | <b>67,368,457</b>      | <b>76,159,361</b>               | <b>8,378,405</b>        |

General Fund Expenditures by Department

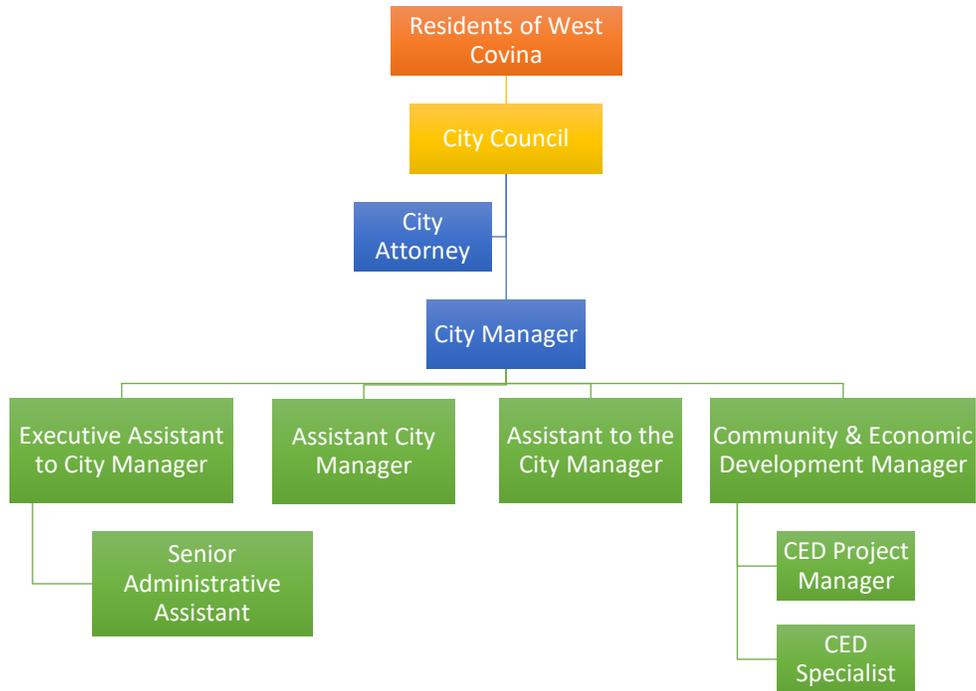


General Fund

**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**



|                                | FY2021-22<br>Actual | FY2022-23<br>Actual | FY2023-24<br>Original<br>Budget | FY2023-24<br>Estimate | FY2024-25<br>Proposed | Change   |
|--------------------------------|---------------------|---------------------|---------------------------------|-----------------------|-----------------------|----------|
| <b>City Manager</b>            |                     |                     |                                 |                       |                       |          |
| <b>Full-Time</b>               |                     |                     |                                 |                       |                       |          |
| Assistant City Manager         | 2                   | 2                   | 2                               | 2                     | 1                     | -1       |
| Asst. to the City Manager      | 0                   | 0                   | 0                               | 1                     | 1                     | 1        |
| City Manager                   | 1                   | 1                   | 1                               | 1                     | 1                     | 0        |
| Econ Dev Housing Manager       | 1                   | 1                   | 1                               | 1                     | 1                     | 0        |
| Econ Dev Project Coordinator   | 1                   | 1                   | 1                               | 2                     | 1                     | 0        |
| Econ Dev Project Manager       | 0                   | 0                   | 1                               | 0                     | 1                     | 0        |
| Economic Dev Specialist        | 1                   | 1                   | 0                               | 0                     | 0                     | 0        |
| Exec Assistant to City Manager | 1                   | 1                   | 1                               | 1                     | 1                     | 0        |
| Sr Administrative Assistant    | 1                   | 1                   | 1                               | 1                     | 1                     | 0        |
| <b>Full-Time Total</b>         | <b>8</b>            | <b>8</b>            | <b>8</b>                        | <b>9</b>              | <b>8</b>              | <b>0</b> |
| <b>Grand Total</b>             | <b>8</b>            | <b>8</b>            | <b>8</b>                        | <b>9</b>              | <b>8</b>              | <b>0</b> |



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 for a one-year term. The appointment is made on a rotating basis, based on seniority. There are no term limits for Council Members. The 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 2021-22<br>Actual | FY 2022-23<br>Actual | FY 2023-24<br>Original<br>Budget | FY 2023-24<br>Estimate | FY 2024-25<br>Budget | Increase/<br>(Decrease) |
|---------------------------------|----------------------|----------------------|----------------------------------|------------------------|----------------------|-------------------------|
| <b>Salaries &amp; Benefits</b>  | <b>49,610</b>        | <b>49,411</b>        | <b>47,867</b>                    | <b>48,844</b>          | <b>106,375</b>       | <b>58,508</b>           |
| Salaries                        | 46,027               | 46,026               | 45,900                           | 45,900                 | 83,770               | 37,870                  |
| Benefits                        | 3,583                | 3,385                | 1,967                            | 2,944                  | 22,605               | 20,638                  |
| <b>Materials &amp; Services</b> | <b>15,303</b>        | <b>15,774</b>        | <b>39,600</b>                    | <b>39,600</b>          | <b>39,600</b>        | <b>0</b>                |
| Materials & Services            | 14,707               | 14,872               | 38,800                           | 38,800                 | 38,800               | 0                       |
| Utilities                       | 596                  | 902                  | 800                              | 800                    | 800                  | 0                       |
| <b>Grand Total</b>              | <b>64,913</b>        | <b>65,185</b>        | <b>87,467</b>                    | <b>88,444</b>          | <b>145,975</b>       | <b>58,508</b>           |



## 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 also provides increased transparency and information of the activities and operation of the City of West Covina, through the City's website, 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 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

- Oversaw the completion of 16 capital improvement projects including Energy Efficiency Project, City Hall Restroom, Cortez Park Playground, Friendship Park Playground, Palmview, Aroma & Walmerado Playgrounds, Senior Center Entry Doors, Cameron Park Restroom, Replace Azusa Ave Sewer Main, Residential Street Rehab (20-21), Lark Ellen & Grove Center Pedestrian Improvements and Cameron/Barranca Traffic Signal.
- Hosted community events including State of the City, Spring Festival, July 4<sup>th</sup> and summer concert series.
- Issued quarterly Discover West Covina Newsletter & Community Recreation Guide.
- Continued to manage operations and make improvements to the City’s Sportsplex.
  - Successfully brought back the Adult Softball League program and tournaments for youth baseball, youth softball, and adult softball at the Sportsplex.
  - Hosted the ESPN All-Star Friday Night event, which celebrated the MLB All-Star Weekend in grand style and was broadcasted on live radio on ESPNLA 710.
- Continued progress in establishing a City Health Department by coordinating efforts with the California Department of Public Health and initiated a Health Assessment Survey for the community.
- Expanded Dial-A-Ride service area and operating hours.

Performance Measures

| Measure                            | Department Goal or Objective Addressed | FY 2022-23 Actual | FY 2023-24 Estimate | FY 2024-25 Estimate |
|------------------------------------|--|-------------------|---------------------|---------------------|
| Taxable Assessed Value (Thousands) | #1                                     | 9,614,107         | 10,895,100          | 11,545,700          |



General Fund

Administration Department

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 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. Develop a three-year Economic Strategic Plan.
10. Actively participate in the San Gabriel Valley Council of Governments.
11. Continue to provide entitlement assistance to new businesses including Haven City Food Hall, Toyota of West Covina, , and others.

General Fund

**Administration Department**

- 12. Continue to serve as the business ombudsman for the community.
- 13. Continue to promote West Covina as a premier location for business.
- 14. 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.
- 15. Continue to provide entitlement assistance to housing developments including the Grove on Merced and West Cameron II.
- 16. Aid in the development of the Del Norte School site.
- 17. Provide housing opportunities to all income levels.
- 18. Prepare the annual “State of the City” report.
- 19. Establish a Chamber of Commerce in the City for the benefit of all local businesses.

**Accomplishments**

- Managed the Economic Development Team and facilitated the development of projects throughout the city including the following businesses: Burn Chicken Rice, Mamimosa, Titos Pizza Bistro, Chick-Fil-A, Mangosteen, UPS, La Carniceria, Kopan Ramen, 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 (HPP) offering West Covina homeowners up to \$25,000 to improve the condition of homes in West Covina. Eight (8) 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. Asteria by Lennar and Vincent Place by Meritage homes added 277 units for West Covina’s newest residents.

**Performance Measures**

| Measure  | Department Goal or Objective Addressed | FY 2022-23 Actual | FY 2023-24 Estimate | FY 2024-25 Estimate |
|--|--|-------------------|---------------------|---------------------|
| Payoff Demand Requests                         | #12                                    | 15                | 7                   | 5                   |
| Housing Preservation Program: Loans Processed  | #3,6                                   | 7                 | 10                  | 10                  |
| Housing Units Monitored                        | #6,16                                  | 420               | 420                 | 420                 |
| New Businesses                                 | #2,6,10,11,13                          | 171               | 200                 | 175                 |
| Homebuyer Assistance Program: Grants Processed | #3,6                                   | 0                 | 21                  | 15                  |



General Fund

**Administration Department**

**Expenditures**

|                                       | FY 2021-22<br>Actual | FY 2022-23<br>Actual | FY 2023-24<br>Original<br>Budget | FY 2023-24<br>Estimate | FY 2024-25<br>Budget | Increase/<br>(Decrease) |
|---------------------------------------|----------------------|----------------------|----------------------------------|------------------------|----------------------|-------------------------|
| <b>Salaries &amp; Benefits</b>        |                      |                      |                                  |                        |                      |                         |
| Salaries                              | 535,975              | 435,790              | 435,599                          | 435,599                | 571,909              | 136,310                 |
| Benefits                              | 331,772              | 247,221              | 188,161                          | 256,254                | 225,025              | 36,864                  |
| PERS UAL Payment                      | 18,390               | 29,902               | 0                                | 0                      | 27,015               | 27,015                  |
| Overtime                              | 168                  | 341                  | 1,000                            | 1,400                  | 1,440                | 440                     |
| <b>Salaries &amp; Benefits Total</b>  | <b>886,305</b>       | <b>713,254</b>       | <b>624,760</b>                   | <b>693,253</b>         | <b>825,389</b>       | <b>200,629</b>          |
| <b>Materials &amp; Services</b>       |                      |                      |                                  |                        |                      |                         |
| Materials & Services                  | 824,812              | 528,704              | 858,550                          | 864,401                | 862,050              | 3,500                   |
| Utilities                             | 2,521                | 2,550                | 2,600                            | 2,600                  | 2,600                | 0                       |
| Maintenance & Repairs                 | 1,089                | 1,691                | 2,500                            | 2,500                  | 2,500                | 0                       |
| Fuel                                  | 130                  | 0                    | 0                                | 200                    | 166                  | 166                     |
| <b>Materials &amp; Services Total</b> | <b>828,552</b>       | <b>532,945</b>       | <b>863,650</b>                   | <b>869,701</b>         | <b>867,316</b>       | <b>3,666</b>            |
| <b>Allocated Costs</b>                |                      |                      |                                  |                        |                      |                         |
| Allocated Costs                       | 85,400               | 85,400               | 121,320                          | 121,320                | 89,390               | (31,930)                |
| <b>Allocated Costs Total</b>          | <b>85,400</b>        | <b>85,400</b>        | <b>121,320</b>                   | <b>121,320</b>         | <b>89,390</b>        | <b>(31,930)</b>         |
| <b>Grand Total</b>                    | <b>1,800,257</b>     | <b>1,331,599</b>     | <b>1,609,730</b>                 | <b>1,684,274</b>       | <b>1,782,095</b>     | <b>172,365</b>          |

**Major Changes**

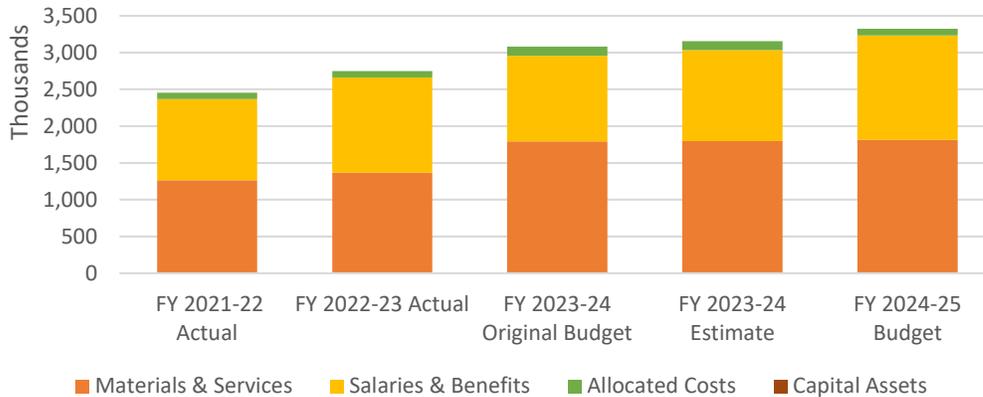
- Salary and benefits have increased based on anticipated step increases.
- Funding for a CalPERS Unfunded Accrued Liability (UAL) payment was added.
- Workers’ Compensation and General Liability charges were increased and redistributed to reflect recent actuarial estimates.
- Economic Development was moved under Administration and the Public Services Manager, previously under Public Services, was moved and reprogrammed to an Assistant to the City Manager. An Assistant City Manager position was downgraded to a Deputy Director under moved under Community Services.



General Fund

Administration Department

Administration Expenditures



Expenditures by Division

|                             | FY 2021-22 Actual | FY 2022-23 Actual | FY 2023-24 Original Budget | FY 2023-24 Estimate | FY 2024-25 Budget | Increase/ (Decrease) |
|-----------------------------|-------------------|-------------------|----------------------------|---------------------|-------------------|----------------------|
| <b>City Council</b>         |                   |                   |                            |                     |                   |                      |
| Salaries & Benefits         | 49,610            | 49,411            | 47,867                     | 48,844              | 106,375           | 58,508               |
| Materials & Services        | 15,303            | 15,774            | 39,600                     | 39,600              | 39,600            | 0                    |
| <b>City Council Total</b>   | <b>64,913</b>     | <b>65,185</b>     | <b>87,467</b>              | <b>88,444</b>       | <b>145,975</b>    | <b>58,508</b>        |
| <b>City Manager</b>         |                   |                   |                            |                     |                   |                      |
| Salaries & Benefits         | 663,644           | 836,894           | 576,893                    | 644,409             | 719,014           | 142,121              |
| Materials & Services        | 58,190            | 75,751            | 66,100                     | 72,151              | 69,766            | 3,666                |
| Allocated Costs             | 85,400            | 85,400            | 121,320                    | 121,320             | 89,390            | -31,930              |
| <b>City Manager Total</b>   | <b>807,234</b>    | <b>998,045</b>    | <b>764,313</b>             | <b>837,880</b>      | <b>878,170</b>    | <b>113,857</b>       |
| <b>City Attorney</b>        |                   |                   |                            |                     |                   |                      |
| Materials & Services        | 459,452           | 736,902           | 750,000                    | 750,000             | 750,000           | 0                    |
| <b>City Attorney Total</b>  | <b>459,452</b>    | <b>736,902</b>    | <b>750,000</b>             | <b>750,000</b>      | <b>750,000</b>    | <b>0</b>             |
| <b>Economic Development</b> |                   |                   |                            |                     |                   |                      |
| Materials & Services        | 0                 | 125               | 7,950                      | 7,950               | 7,950             | 0                    |
| <b>Economic Dev. Total</b>  | <b>0</b>          | <b>125</b>        | <b>7,950</b>               | <b>7,950</b>        | <b>7,950</b>      | <b>0</b>             |
| <b>Grand Total</b>          | <b>1,331,599</b>  | <b>1,800,257</b>  | <b>1,609,730</b>           | <b>1,684,274</b>    | <b>1,782,095</b>  | <b>172,365</b>       |



## 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 election is 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 notices 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

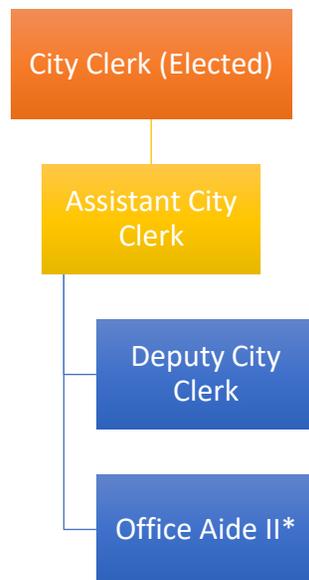
**Records Management Program**

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

|                        | FY2021-22<br>Actual | FY2022-23<br>Actual | FY2023-24<br>Original<br>Budget | FY2023-24<br>Estimate | FY2024-25<br>Proposed | Change   |
|------------------------|---------------------|---------------------|---------------------------------|-----------------------|-----------------------|----------|
| <b>City Clerk</b>      |                     |                     |                                 |                       |                       |          |
| <b>Full-Time</b>       |                     |                     |                                 |                       |                       |          |
| Assistant City Clerk   | 1                   | 1                   | 1                               | 1                     | 1                     | 0        |
| Deputy City Clerk      | 1                   | 1                   | 1                               | 1                     | 1                     | 0        |
| <b>Full-Time Total</b> | <b>2</b>            | <b>2</b>            | <b>2</b>                        | <b>2</b>              | <b>2</b>              | <b>0</b> |
| <b>Part-Time</b>       |                     |                     |                                 |                       |                       |          |
| Office Aide II         | 1                   | 1                   | 1                               | 1                     | 1                     | 0        |
| <b>Part-Time Total</b> | <b>1</b>            | <b>1</b>            | <b>1</b>                        | <b>1</b>              | <b>1</b>              | <b>0</b> |
| <b>Grand Total</b>     | <b>3</b>            | <b>3</b>            | <b>3</b>                        | <b>3</b>              | <b>3</b>              | <b>0</b> |



**General Fund**

**City Clerk Department**

**Goals and Objectives**

1. Successfully manage and support the November 5, 2024, election for Council Districts 1 and 3 as well as any other ballot items.
2. 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.
3. Provide exceptional ongoing support to the City Council, staff, and the public.
4. 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.
5. Update the Commissioner Handbook ensuring all Commissioners and Committee Members understand their new role.

**Accomplishments**

- Prepared, published, and distributed 37 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 875 Public Records Act requests.
- Received and processed 87 claims for damages, 77 subpoenas, and 15 summons.

**Performance Measures**

| Measure   | Department Goal or Objective Addressed | FY 2022-23 Actual | FY 2023-24 Estimate | FY 2024-25 Estimate |
|---|--|-------------------|---------------------|---------------------|
| Percentage of Public Records Act requests received and fulfilled within 10 days of request.   | #1                                     | 85%               | 100%                | 100%                |
| Percentage of complete City Council Agenda packets available online 5 days prior to Council meeting. (Does not include Special Meetings). | #1                                     | 99%               | 100%                | 100%                |
| Percentage of complete Subpoena for Records fulfilled by the designated production date.  | #1                                     | 95%               | 100%                | 100%                |

General Fund

City Clerk Department

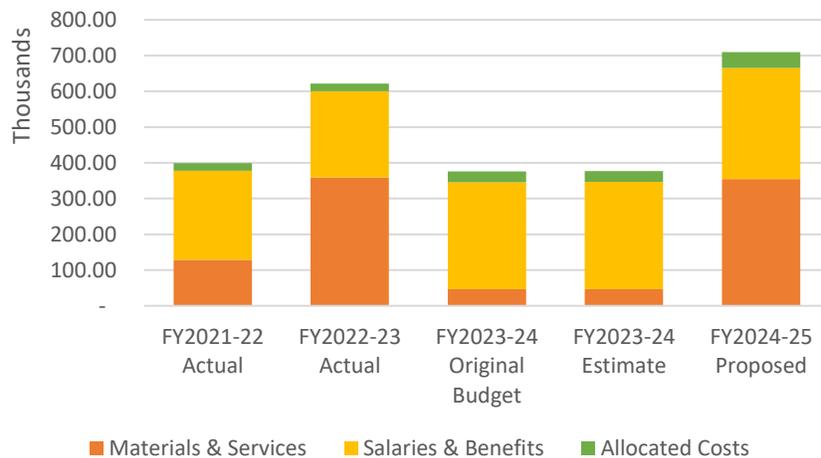
Expenditures

|                                 | FY2021-22<br>Actual | FY2022-23<br>Actual | FY2023-24<br>Original<br>Budget | FY2023-24<br>Estimate | FY2024-25<br>Proposed | Increase/<br>(Decrease) |
|---------------------------------|---------------------|---------------------|---------------------------------|-----------------------|-----------------------|-------------------------|
| <b>Salaries &amp; Benefits</b>  | <b>249,548</b>      | <b>240,886</b>      | <b>299,217</b>                  | <b>299,817</b>        | <b>311,014</b>        | <b>11,797</b>           |
| Salaries                        | 172,580             | 170,199             | 214,412                         | 214,412               | 226,979               | 12,567                  |
| Benefits                        | 61,004              | 60,179              | 84,805                          | 85,405                | 71,135                | (13,670)                |
| PERS UAL Payment                | 15,964              | 10,508              | 0                               | 0                     | 12,900                | 12,900                  |
| <b>Materials &amp; Services</b> | <b>128,436</b>      | <b>359,352</b>      | <b>46,900</b>                   | <b>46,974</b>         | <b>354,900</b>        | <b>308,000</b>          |
| Materials & Services            | 122,573             | 355,702             | 43,700                          | 43,774                | 351,700               | 308,000                 |
| Maintenance & Repairs           | 5,863               | 3,650               | 3,200                           | 3,200                 | 3,200                 | 0                       |
| <b>Allocated Costs</b>          | <b>21,100</b>       | <b>21,100</b>       | <b>29,980</b>                   | <b>29,980</b>         | <b>44,700</b>         | <b>14,720</b>           |
| Allocated Costs                 | 21,100              | 21,100              | 29,980                          | 29,980                | 44,700                | 14,720                  |
| <b>Grand Total</b>              | <b>399,084</b>      | <b>621,338</b>      | <b>376,097</b>                  | <b>376,771</b>        | <b>710,614</b>        | <b>334,517</b>          |

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.
- Funding has been added under Materials and Services for the November election.

City Clerk Expenditures



## General Fund

### Code Enforcement Department

#### Mission Statement

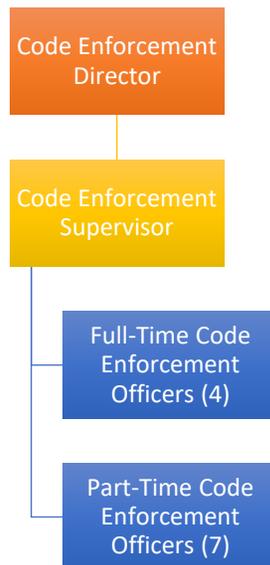
To improve the community by educating residents and business owners on the importance of good property maintenance to ensure that the neighborhoods and businesses, within the City of West Covina, are following the established property maintenance standards which are designed to enhance property values,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

#### About

The Code Enforcement Department is responsible for the enforcement of the City’s Building Codes and Municipal Codes. The goal of the City’s Code Enforcement Department is to promote and maintain a quality living environment for community members and visitors. Compliance with City Codes helps to maintain healthy neighborhoods and an improved quality of life in our city. Code enforcement encourages property maintenance that promotes a quality aesthetic appearance throughout the city. Enforcing the City’s Codes includes conducting field inspections, documenting and abating problems, and responding to citizen’s complaints.



#### Organization Chart



General Fund

**Code Enforcement Department**

|                             | FY2021-22<br>Actual | FY2022-23<br>Actual | FY2023-24<br>Original<br>Budget | FY2023-24<br>Estimate | FY2024-25<br>Proposed | Change   |
|-----------------------------|---------------------|---------------------|---------------------------------|-----------------------|-----------------------|----------|
| <b>Code Enforcement</b>     |                     |                     |                                 |                       |                       |          |
| <b>Full-Time</b>            |                     |                     |                                 |                       |                       |          |
| Code Enforcement Director   | 0                   | 0                   | 1                               | 0                     | 1                     | 0        |
| Code Enforcement Manager    | 1                   | 1                   | 0                               | 1                     | 0                     | 0        |
| Code Enforcement Officer    | 0                   | 4                   | 4                               | 4                     | 4                     | 0        |
| Code Enforcement Supervisor | 1                   | 1                   | 1                               | 1                     | 1                     | 0        |
| <b>Full-Time Total</b>      | <b>2</b>            | <b>6</b>            | <b>6</b>                        | <b>6</b>              | <b>6</b>              | <b>0</b> |
| <b>Part-Time</b>            |                     |                     |                                 |                       |                       |          |
| Code Enforcement Officer    | 14                  | 6                   | 7                               | 6                     | 7                     | 0        |
| <b>Part-Time Total</b>      | <b>14</b>           | <b>6</b>            | <b>7</b>                        | <b>6</b>              | <b>7</b>              | <b>0</b> |
| <b>Grand Total</b>          | <b>16</b>           | <b>12</b>           | <b>13</b>                       | <b>12</b>             | <b>13</b>             | <b>0</b> |

- In FY2022-2023, eight part-time code enforcement positions were utilized to add four full-time code enforcement officer positions.
- No changes are proposed for next fiscal year.



General Fund

**Code Enforcement Department**

**Goals and Objectives**

**City Council Goal: VIII. Enhance City Image & Effectiveness**

Objectives:

1. Continue the systematic inspection of all properties in the City to ensure that all properties remain in compliance with health and safety codes and property maintenance standards.
2. Balance 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 the revitalization and improvement of blighted commercial/industrial properties and improve the City’s housing stock.

**Accomplishments**

- Staffing was increased to include a supervisor and 4 full-time code enforcement officers.
- Code Enforcement resolved over 5,400 violations including over 500 for trash and debris, 285 inoperative vehicles, and 200 violations for construction without a permit.
- Enhanced functions and improved technology of our code enforcement case management software.
- Implemented a proactive systematic survey throughout the city to identify and remove abandoned vehicles from city streets.
- Implemented program and utilized code enforcement officers for the issuance of parking citations.
- More than 75% of all Code Enforcement 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 was able to provide Code Enforcement services seven days per week.

**Performance Measures**

| Measure                    | Department Goal or Objective Addressed | FY 2022-23 Actual | FY 2023-24 Estimate | FY 2024-25 Estimate |
|----------------------------|--|-------------------|---------------------|---------------------|
| Number of Cases            | #1                                     | 4,263             | 3,500               | 3000                |
| Code Violations Identified | #1                                     | 7,442             | 6,500               | 5000                |
| Inspections Conducted      | #1                                     | 14,145            | 13,000              | 12000               |
| Notices Mailed             | #1                                     | 11,343            | 7,000               | 6000                |
| Administrative Citations   | #1                                     | 852               | 800                 | 700                 |
| Parking Citations          | #1                                     | n/a               | 15,000              | 2000                |



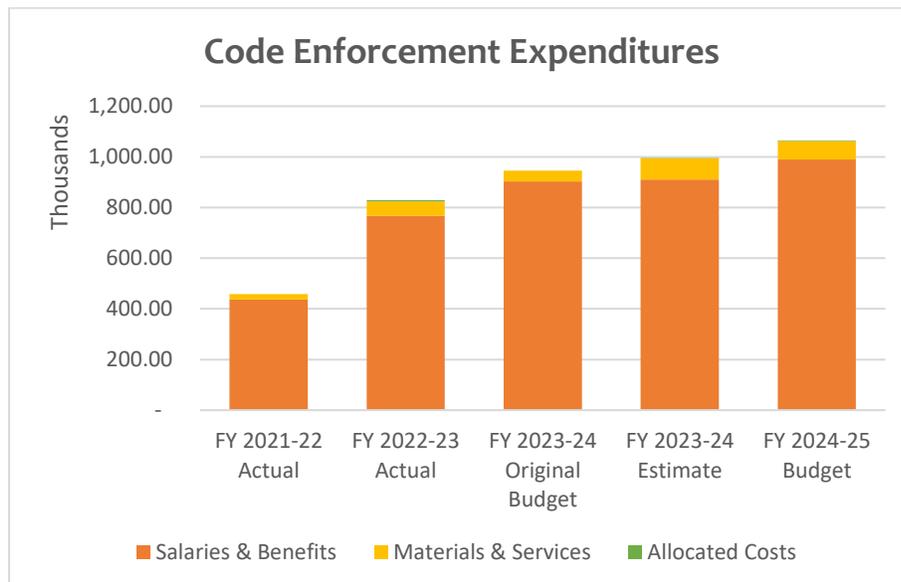
General Fund

**Code Enforcement Department**

| Expenditures                    |                      |                      |                                  |                        |                      |                         |
|---------------------------------|----------------------|----------------------|----------------------------------|------------------------|----------------------|-------------------------|
|                                 | FY 2021-22<br>Actual | FY 2022-23<br>Actual | FY 2023-24<br>Original<br>Budget | FY 2023-24<br>Estimate | FY 2024-25<br>Budget | Increase/<br>(Decrease) |
| <b>Salaries &amp; Benefits</b>  | <b>436,789</b>       | <b>766,838</b>       | <b>903,013</b>                   | <b>910,098</b>         | <b>989,723</b>       | <b>75,910</b>           |
| Salaries                        | 374,294              | 623,470              | 701,966                          | 701,966                | 796,451              | 94,485                  |
| Benefits                        | 53,917               | 123,508              | 193,047                          | 198,332                | 167,165              | (36,682)                |
| PERS UAL Payment                | 8,578                | 10,508               | -                                | -                      | 16,017               | 16,017                  |
| Overtime                        | -                    | 9,352                | 8,000                            | 9,800                  | 10,090               | 2,090                   |
| <b>Materials &amp; Services</b> | <b>20,881</b>        | <b>56,600</b>        | <b>43,000</b>                    | <b>84,290</b>          | <b>72,583</b>        | <b>29,583</b>           |
| Materials & Services            | 20,881               | 56,600               | 43,000                           | 84,290                 | 72,583               | 29,583                  |
| <b>Allocated Costs</b>          | <b>-</b>             | <b>5,228</b>         | <b>-</b>                         | <b>1,500</b>           | <b>2,799</b>         | <b>2,799</b>            |
| Allocated Costs                 | -                    | 5,228                | -                                | 1,500                  | 2,799                | 2,799                   |
| <b>Grand Total</b>              | <b>457,670</b>       | <b>828,666</b>       | <b>946,013</b>                   | <b>995,888</b>         | <b>1,065,105</b>     | <b>108,292</b>          |

**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.



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

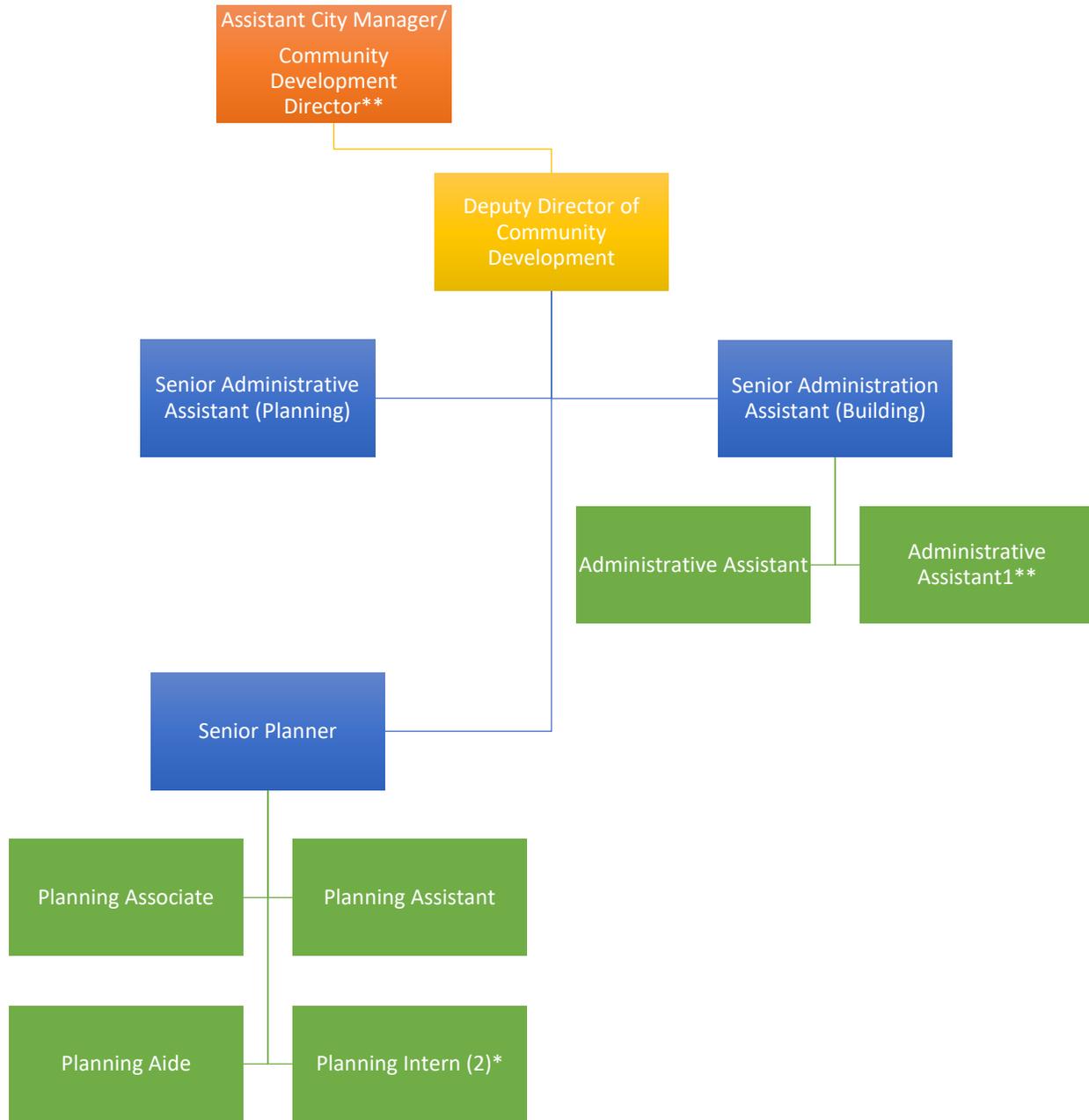
The Community Development Department is responsible for the development services of the City, including the comprehensive land use plan, and land development code. The Department includes the following Divisions:



General Fund

Community Development

Organization Chart



*\*Part-time*

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



General Fund

| Community Development        |                     |                     |                                 |                       |                       |          |
|------------------------------|---------------------|---------------------|---------------------------------|-----------------------|-----------------------|----------|
|                              | FY2021-22<br>Actual | FY2022-23<br>Actual | FY2023-24<br>Original<br>Budget | FY2023-24<br>Estimate | FY2024-25<br>Proposed | Change   |
| <b>Community Development</b> |                     |                     |                                 |                       |                       |          |
| <b><u>Full-Time</u></b>      |                     |                     |                                 |                       |                       |          |
| Administrative Assistant I   | 0                   | 0                   | 1                               | 1                     | 1                     | 0        |
| Project Manager              | 0                   | 0                   | 0                               | 1                     | 1                     | 1        |
| Sr Administrative Assistant  | 1                   | 1                   | 1                               | 1                     | 1                     | 0        |
| <b>Full-Time Total</b>       | <b>1</b>            | <b>1</b>            | <b>2</b>                        | <b>3</b>              | <b>3</b>              | <b>1</b> |
| <b><u>Part-Time</u></b>      |                     |                     |                                 |                       |                       |          |
| Office Aide III              | 1                   | 1                   | 1                               | 1                     | 1                     | 0        |
| Planning Intern              | 1                   | 1                   | 1                               | 1                     | 1                     | 0        |
| <b>Part-Time Total</b>       | <b>2</b>            | <b>2</b>            | <b>2</b>                        | <b>2</b>              | <b>2</b>              | <b>0</b> |
| <b>General Engineering</b>   |                     |                     |                                 |                       |                       |          |
| <b><u>Full-Time</u></b>      |                     |                     |                                 |                       |                       |          |
| Administrative Assistant I   | 1                   | 1                   | 1                               | 1                     | 1                     | 0        |
| Sr Administrative Assistant  | 1                   | 1                   | 0                               | 0                     | 0                     | 0        |
| <b>Full-Time Total</b>       | <b>2</b>            | <b>2</b>            | <b>1</b>                        | <b>1</b>              | <b>1</b>              | <b>0</b> |
| <b>Planning</b>              |                     |                     |                                 |                       |                       |          |
| <b><u>Full-Time</u></b>      |                     |                     |                                 |                       |                       |          |
| Comm. Dev. Deputy Director   | 0                   | 0                   | 0                               | 1                     | 1                     | 1        |
| Planning Manager             | 1                   | 1                   | 1                               | 0                     | 0                     | -1       |
| <b>Full-Time Total</b>       | <b>1</b>            | <b>1</b>            | <b>1</b>                        | <b>1</b>              | <b>1</b>              | <b>0</b> |
| <b>Planning Commission</b>   |                     |                     |                                 |                       |                       |          |
| <b><u>Full-Time</u></b>      |                     |                     |                                 |                       |                       |          |
| Planning Assistant           | 1                   | 1                   | 1                               | 1                     | 1                     | 0        |
| Planning Associate           | 1                   | 1                   | 1                               | 1                     | 1                     | 0        |
| <b>Full-Time Total</b>       | <b>2</b>            | <b>2</b>            | <b>2</b>                        | <b>2</b>              | <b>2</b>              | <b>0</b> |
| <b><u>Part-Time</u></b>      |                     |                     |                                 |                       |                       |          |
| Planning Aide                | 0                   | 1                   | 1                               | 1                     | 1                     | 0        |
| <b>Part-Time Total</b>       | <b>0</b>            | <b>1</b>            | <b>1</b>                        | <b>1</b>              | <b>1</b>              | <b>0</b> |
| <b>Grand Total</b>           | <b>8</b>            | <b>9</b>            | <b>9</b>                        | <b>10</b>             | <b>10</b>             | <b>1</b> |



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 (2 new retail buildings), 1611 W. San Bernardino (24 unit commercial condominium building), 1912 W. Merced (38 residential units), 1932 E. Garvey (Tesla tenant improvements), 987 S. Glendora (Hong Kong Plaza renovations, 1115 S Sunset (Queen of the Valley Medical Office Building construction), Meritage Cameron II (86 Townhome units), Vincent Place (119 residential units), and Walnut Grove (159 residential units).
- Implemented and launched the online automated permitting platform for residential solar energy systems (up to 38.4 kilowatts).

Performance Measures

| Measure                     | Department Goal or Objective Addressed | FY 2022-23 Actual | FY 2023-24 Estimate | FY 2024-25 Estimate |
|-----------------------------|--|-------------------|---------------------|---------------------|
| Building Permits Issued     | #1                                     | 2,494             | 2,201               | 2,300               |
| New Single-Family Residence | #1                                     | 180               | 100                 | 140                 |
| New Multi-Family Residence  | #1                                     | 0                 | 0                   | 0                   |
| New Commercial              | #1                                     | 1                 | 3                   | 1                   |
| Electrical Permits Issued   | #1                                     | 1,374             | 991                 | 1,200               |
| Mechanical Permits Issued   | #1                                     | 616               | 589                 | 600                 |
| Plumbing Permits Issued     | #1                                     | 622               | 761                 | 713                 |
| Total Permits Issued        | #1                                     | 5,106             | 4,645               | 4,875               |
| Valuation of Permits        | #1                                     | \$63,491,057.83   | \$162,000,000.00    | \$80,000,000        |



## 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.
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. Implement the annual street paving program.
11. Complete a precise plan for the new Fire Station #1.
12. Oversee development and implementation of the City's Capital Improvement Program (CIP).
13. Implement recommendations from the City's Pavement Management Program.
14. Research grant opportunities to fund streets, parks, landscape, safety, conservation, and environmental programs/projects.

General Fund

Community Development

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

Accomplishments

- Reviewed LID plans for Toyota 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.
- Conducted NPDES training for Public Works, Code, 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.
- Swept city streets twice a month. Streets located within the Downtown area were swept twice a week.
- Started report for ADA Compliance at City Facilities and Public Right-of-Way.
- Started report for updated Pavement Management Plan.

Performance Measures

| Measure  | Department Goal or Objective Addressed | FY 2022-23 Actual | FY 2023-24 Estimate | FY 2024-25 Estimate |
|--|--|-------------------|---------------------|---------------------|
| Class I (Permits w/ plan check required for street Improvements, Onsite Improvements (paving, curbing, walks, drainage devices, light, etc.) | #1                                     | 87                | 92                  | 90                  |
| Class II (Permits w/ no-plan check required for street & sewer improvements)   | #1                                     | 195               | 261                 | 228                 |
| Class III (Non-construction street obstruction, encroachment, parking permits)   | #1                                     | 412               | 457                 | 435                 |
| Total Permits Issued   | #1                                     | 694               | 810                 | 752                 |



## 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. Obtain State certification for the adopted Housing Element.
2. Apply the new Development Code.
3. Facilitate the commission of a new public art piece within the City funded by the “Arts in Public Place” program in lieu fees.
4. Prepare long-range plans to enhance the City’s quality of life by planning for the future.
5. Complete processing precise plan application for the West Covina Medical Center expansion.
6. Continue to process permits and entitlement applications in a timely manner.

#### Accomplishments

- Completed the comprehensive revision of the Development Code.
- Completed processing of zone change related to the Development Code update.
- Completed processing of code amendment allowing alcohol sales for off-site consumption at service stations.
- 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 expand the ballroom at Holiday Inn to allow for the future Double Tree Hotel rebranding.
- Completed processing of precise plan application to allow the construction of the Walnut Creek apartment complex (51-unit multifamily residential).
- Completed the processing of the Art in Public Places application for the San Bernardino Road Industrial Condominium project.
- Completed processing of the Art in Public Places Phase 2 application for Emanate (Queen of the Valley)

General Fund

**Community Development**

**Performance Measures**

| Measure   | Department Goal or Objective Addressed | FY 2022-23 Actual | FY 2023-24 Estimate | FY 2024-25 Estimate |
|---|--|-------------------|---------------------|---------------------|
| Planning Commission Meetings                                    | #1, 2, 3, 4, 5, 6                      | 13                | 15                  | 15                  |
| Design Review Meetings  | #2, 6                                  | 13                | 13                  | 10                  |
| Second Unit Review Applications Processed for ADUs              | #1, 2, 6                               | 159               | 190                 | 140                 |
| Subcommittee Design Review Application Processed                | #2, 6                                  | 139               | 70                  | 120                 |
| Film Permits Processed  | #2, 6                                  | 5                 | 5                   | 5                   |
| Temporary Use Permits Processed                                 | #2, 6                                  | 18                | 16                  | 17                  |
| Administrative Review Application Processed                     | #2, 6                                  | 9                 | 7                   | 5                   |
| Minor Site Plan Review/Minor Modification Application Processed | #2, 6                                  | 55                | 35                  | 25                  |
| Sign Applications Processed                                     | #2, 6                                  | 50                | 50                  | 40                  |
| Use Permits Processed   | #2, 6                                  | 36                | 25                  | 30                  |
| Tree Removal Permits Processed                                  | #2, 6                                  | 10                | 10                  | 7                   |
| Code Amendments Processed                                       | #1, 4                                  | 2                 | 2                   | 2                   |
| Zone Change Processed   | #1, 4                                  | 1                 | 2                   | 1                   |
| General Plan Amendment Processed                                | #1, 4                                  | 1                 | 2                   | 1                   |
| Precise Plan Applications Processed                             | #2, 5, 6                               | 1                 | 3                   | 3                   |
| Total Planning Applications Processed                           | #6                                     | 513               | 417                 | 410                 |
| Total Customers Assisted at the Counter                         | #6                                     | 2,988             | 3,000               | 3,000               |



General Fund

Community Development

Expenditures

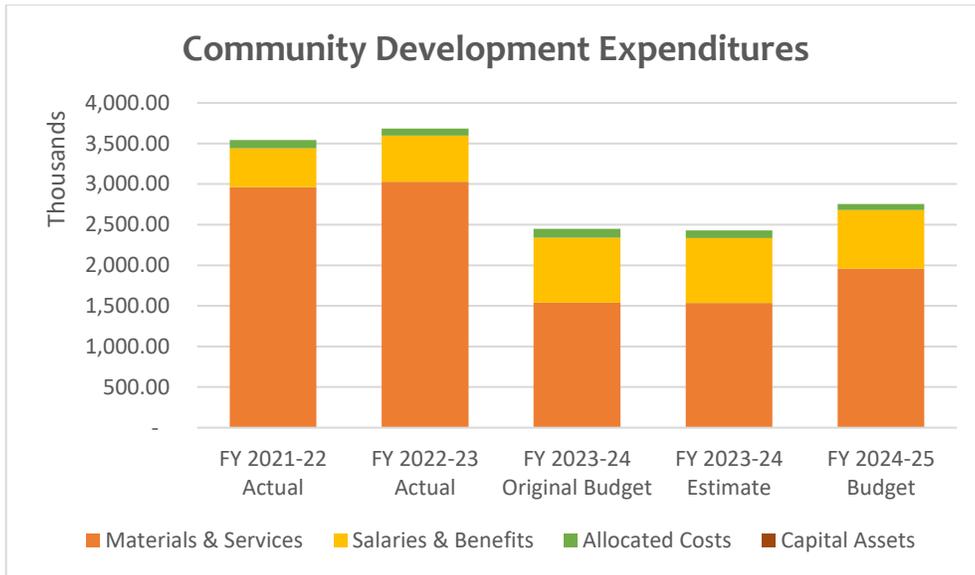
|                                 | FY 2021-22<br>Actual | FY 2022-23<br>Actual | FY 2023-24<br>Original Budget | FY 2023-24<br>Estimate | FY 2024-25<br>Budget | Increase/<br>(Decrease) |
|---------------------------------|----------------------|----------------------|-------------------------------|------------------------|----------------------|-------------------------|
| <b>Salaries &amp; Benefits</b>  | <b>476,584</b>       | <b>571,290</b>       | <b>799,232</b>                | <b>800,748</b>         | <b>721,834</b>       | <b>(77,398)</b>         |
| Salaries                        | 280,818              | 383,863              | 560,106                       | 560,106                | 518,607              | (41,499)                |
| Benefits                        | 173,250              | 155,616              | 238,126                       | 238,842                | 172,613              | (65,513)                |
| PERS UAL Payment                | 22,516               | 31,105               | -                             | -                      | 28,764               | 28,764                  |
| Overtime                        | -                    | 706                  | 1,000                         | 1,800                  | 1,850                | 850                     |
| <b>Materials &amp; Services</b> | <b>2,962,794</b>     | <b>3,027,840</b>     | <b>1,538,960</b>              | <b>1,534,850</b>       | <b>1,959,391</b>     | <b>420,431</b>          |
| Materials & Services            | 2,951,161            | 3,000,631            | 1,508,560                     | 1,510,950              | 1,931,950            | 423,390                 |
| Fuel                            | 7,118                | 17,201               | 16,800                        | 10,300                 | 13,841               | (2,959)                 |
| Maintenance & Repairs           | 3,768                | 9,233                | 12,600                        | 12,600                 | 12,600               | -                       |
| Utilities                       | 747                  | 775                  | 1,000                         | 1,000                  | 1,000                | -                       |
| <b>Allocated Costs</b>          | <b>102,385</b>       | <b>82,735</b>        | <b>109,210</b>                | <b>95,610</b>          | <b>74,044</b>        | <b>(35,166)</b>         |
| Allocated Costs                 | 102,385              | 82,735               | 109,210                       | 95,610                 | 74,044               | (35,166)                |
| <b>Grand Total</b>              | <b>3,541,763</b>     | <b>3,681,865</b>     | <b>2,447,402</b>              | <b>2,431,208</b>       | <b>2,755,269</b>     | <b>307,867</b>          |

Major Changes

- Overtime has increased based on recent actuals.
- 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

Community Development



Expenditures by Division

|                                    | FY 2021-22 Actual | FY 2022-23 Actual | FY 2023-24 Original Budget | FY 2023-24 Estimate | FY 2024-25 Budget | Increase/ (Decrease) |
|------------------------------------|-------------------|-------------------|----------------------------|---------------------|-------------------|----------------------|
| <b>Building Services</b>           |                   |                   |                            |                     |                   |                      |
| Materials & Services               | 2,294,389         | 2,551,293         | 1,347,100                  | 1,340,600           | 1,767,531         | 420,431              |
| Allocated Costs                    | 21,332            | 11,171            | 6,200                      | 0                   | 9,661             | 3,461                |
| <b>Building Services Total</b>     | <b>2,315,721</b>  | <b>2,562,464</b>  | <b>1,353,300</b>           | <b>1,340,600</b>    | <b>1,777,192</b>  | <b>423,892</b>       |
| <b>Planning</b>                    |                   |                   |                            |                     |                   |                      |
| Salaries & Benefits                | 367,379           | 472,615           | 648,853                    | 650,155             | 571,186           | -77,667              |
| Materials & Services               | 63,130            | 46,252            | 89,260                     | 89,353              | 89,260            | 0                    |
| Allocated Costs                    | 14,000            | 14,000            | 19,890                     | 19,890              | 11,470            | -8,420               |
| <b>Planning Total</b>              | <b>444,509</b>    | <b>532,867</b>    | <b>758,003</b>             | <b>759,398</b>      | <b>671,916</b>    | <b>-86,087</b>       |
| <b>Planning Commission</b>         |                   |                   |                            |                     |                   |                      |
| Salaries & Benefits                | 2,163             | 3,544             | 4,624                      | 4,624               | 13,320            | 8,696                |
| <b>Planning Commission Total</b>   | <b>2,163</b>      | <b>3,544</b>      | <b>4,624</b>               | <b>4,624</b>        | <b>13,320</b>     | <b>8,696</b>         |
| <b>Community Development</b>       |                   |                   |                            |                     |                   |                      |
| Salaries & Benefits                | 107,042           | 95,131            | 145,755                    | 145,969             | 137,328           | -8,427               |
| Materials & Services               | 2,826             | 4,022             | 3,300                      | 4,719               | 3,300             | 0                    |
| Allocated Costs                    | 53,300            | 53,300            | 75,720                     | 75,720              | 43,680            | -32,040              |
| <b>Community Development Total</b> | <b>163,168</b>    | <b>152,453</b>    | <b>224,775</b>             | <b>226,408</b>      | <b>184,308</b>    | <b>-40,467</b>       |
| <b>General Engineering</b>         |                   |                   |                            |                     |                   |                      |
| Materials & Services               | 602,449           | 426,273           | 99,300                     | 100,178             | 99,300            | 0                    |
| Allocated Costs                    | 13,753            | 4,264             | 7,400                      | 0                   | 9,233             | 1,833                |
| <b>General Engineering Total</b>   | <b>616,202</b>    | <b>430,537</b>    | <b>106,700</b>             | <b>100,178</b>      | <b>108,533</b>    | <b>1,833</b>         |
| <b>Grand Total</b>                 | <b>3,541,763</b>  | <b>3,681,865</b>  | <b>2,447,402</b>           | <b>2,431,208</b>    | <b>2,755,269</b>  | <b>307,867</b>       |



## 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, after-school care, special events, and access to facilities. 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.

Portions of 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 license 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 Sportsplex.

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
- Spring Festival
- Easter Eggstravaganza - The West Covina Kiwanis Club
- Cherry Blossom Festival- In partnership with Plaza West Covina & East San Gabriel Valley Japanese Community Center
- Parents' Place Family Festival
- Earth Day/Arbor Day- with West Covina Beautiful
- Asian American and Pacific Islander Month- In partnership with Plaza West Covina
- Memorial & Veterans Day Ceremonies
- Summer Movies– In partnership with Plaza West Covina
- Summer Concert Series – Corporate Sponsors
- Independence Day Celebration
- FanCon- In partnership with Plaza West Covina
- Hispanic Heritage Month- In partnership with Plaza West Covina
- National Night Out with West Covina PD

General Fund

Community Services Department

- West Covina Senior Center Events – Corporate Sponsors
- West Covina Cool Kids of Summer – Water Days
- Moon Festival- with the Chinese American Association of West Covina
- Festival of Frights
- Kartober-Fest- The West Covina Kiwanis Club
- Santa Fest- In partnership with Plaza West Covina
- Tree Lighting Ceremony and Let It Snow Event
- Children’s Christmas Parade - Kiwanis



The Department also directs, oversees, and supports the following operations:

- Workshops and various events for Environmental Services.
- Production of the Discover West Covina Recreation Guide.
- Passport services at Cameron Park Community Center.
- 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

During Fiscal Year 2023-24, the CSSC was instrumental in:

- Reviewing and recommending CIP Projects within the City of West Covina.
- Reviewing and recommending CDBG funding allocations for service groups.
- Reviewing and recommending Sports Council compliance issues.
- Promoting community and recreational events.

#### 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.



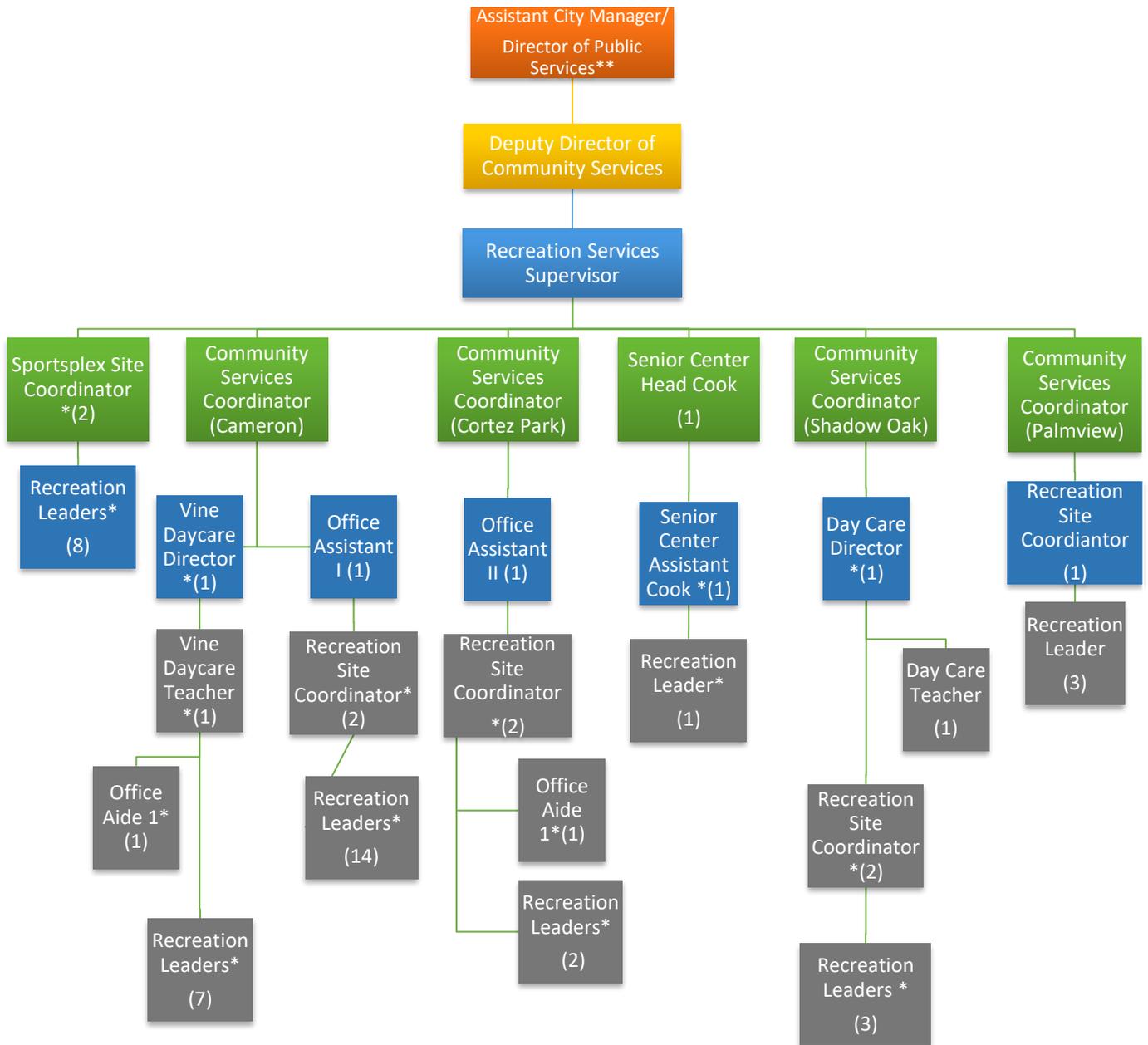
This year’s environmental events are as follows:

- 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**

|  | FY2021-22<br>Actual | FY2022-23<br>Actual | FY2023-24<br>Original<br>Budget | FY2023-24<br>Estimate | FY2024-25<br>Proposed | Change   |
|--|---------------------|---------------------|---------------------------------|-----------------------|-----------------------|----------|
| <b>Community Services Administration</b> |                     |                     |                                 |                       |                       |          |
| <b><u>Full-Time</u></b>                  |                     |                     |                                 |                       |                       |          |
| Administrative Assistant I               | 1                   | 1                   | 1                               | 1                     | 1                     | 0        |
| Administrative Assistant II              | 1                   | 1                   | 1                               | 0                     | 0                     | -1       |
| Comm Services Deputy Director            | 0                   | 0                   | 0                               | 0                     | 1                     | 1        |
| Community Services Coordinator           | 4                   | 4                   | 3                               | 5                     | 5                     | 2        |
| Head Cook                                | 1                   | 1                   | 1                               | 1                     | 1                     | 0        |
| Office Assistant II                      | 1                   | 1                   | 1                               | 0                     | 0                     | -1       |
| Public Services Manager                  | 1                   | 1                   | 1                               | 0                     | 0                     | -1       |
| Recreation Services Supervisor           | 0                   | 0                   | 1                               | 1                     | 1                     | 0        |
| <b>Full-Time Total</b>                   | <b>9</b>            | <b>9</b>            | <b>9</b>                        | <b>8</b>              | <b>9</b>              | <b>0</b> |
| <b><u>Part-Time</u></b>                  |                     |                     |                                 |                       |                       |          |
| Assistant Cook                           | 1                   | 1                   | 1                               | 1                     | 1                     | 0        |
| <b>Part-Time Total</b>                   | <b>1</b>            | <b>1</b>            | <b>1</b>                        | <b>1</b>              | <b>1</b>              | <b>0</b> |
| <b><u>Limited-Service PT</u></b>         |                     |                     |                                 |                       |                       |          |
| Day Care Director                        | 3                   | 3                   | 3                               | 3                     | 3                     | 0        |
| Day Care Teacher                         | 5                   | 5                   | 3                               | 5                     | 3                     | 0        |
| Office Aide I                            | 1                   | 1                   | 1                               | 0                     | 1                     | 0        |
| Recreation Assistant                     | 1                   | 1                   | 0                               | 0                     | 0                     | 0        |
| Recreation Leader                        | 38                  | 38                  | 35                              | 35                    | 35                    | 0        |
| Recreation Site Coordinator              | 9                   | 9                   | 9                               | 9                     | 9                     | 0        |
| <b>Limited-Service PT Total</b>          | <b>57</b>           | <b>57</b>           | <b>51</b>                       | <b>52</b>             | <b>51</b>             | <b>0</b> |
| <b>Grand Total</b>                       | <b>67</b>           | <b>67</b>           | <b>61</b>                       | <b>61</b>             | <b>61</b>             | <b>0</b> |



## General Fund

### Community Services Department

#### 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 the 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.

#### Accomplishments

##### Cortez Park Community & Senior Center

- The Senior Services Division continues to offer quality special events for seniors by celebrating 4<sup>th</sup> of July, Cool Cortez Fridays Series, 90<sup>th</sup> 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 an Easter Egg Hunt. Over 3,000 seniors have participated in Special Events since July 2023.
  - Recognized by the Office of Senator Rubio for hosting spectacular events.
- 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 2023 tax season.
- The Go West Shuttle provided service to over 26,770 passengers, while Dial-A-Ride service provided approximately 8,206 rides to West Covina residents.

## General Fund

### Community Services Department

- Staff served as the City's liaison to the U.S. Department of Housing and Urban Development (HUD) to ensure the City's Community Development Block Grant (CDBG) program was in compliance.
- 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.
- Received \$8,650 in sponsorships for the Cortez Park Community & Senior Center.
- 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.
- Secured an additional \$323,668 in funding for the Senior Meals Program through the County.
- 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

- Opened the Palmview Park Center as an adaptive recreation facility providing recreation programming to those with special needs.
- Creating 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 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.

## General Fund

### Community Services Department

#### 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 Open House to the Community.
- Established a Reading Adventure program 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

- Successfully developed the West Covina Adult Softball League on Friday and Sunday nights. The Spring season brought in 33 teams, with more teams on the interest list for the next season.
- Hosted regular weekly practices for local youth baseball and softball teams. Local teams took to the Sportsplex fields over 370 times in the past few months.
- Local and national teams visited the facility for over 12 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.
- 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.

## General Fund

### Community Services Department

- Successfully executed our first Open House event.
- Continuously addressing the needs of the community by adding new classes to our schedule.

#### Vine Day Care

- Organized enriching activities such as field trips, arts and crafts, and outdoor play.
- Maintained high standards of safety and cleanliness, ensuring the well-being of the participants.
- Provided a nurturing and stimulating environment by having inclusive and unique games for all participants.
- Establish communication with parents/guardians to keep them informed of progress.
- Maintained a low staff-to-child ratio to ensure personalized care and supervision.

#### City-Wide Special Events

- Hosted over 20 City-Wide Special Events: Summer Concert Series (6), 4<sup>th</sup> of July, Cool Kids of Summer Series (5), Film It, Kartoberfest, Festival of Frights, 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.
- Expanded the City's Spring Festival in March which brought together thousands of residents for a weekend of fun and entertainment. Over 100 vendors and community groups, a carnival, several bands, and organizations participated in the event.
- Expanded the Cool Kids of Summer (Water Days) and Summer Concert Series to include food/retail vendors.
- Various City departments collaborated to bring back the Touch-A-Truck event that saw over 1,000 children and families.
  - Hosted the following new events:
    - Moon Festival in partnership with the Chinese American Association
    - Letters to Santa
    - Mayor's Prayer Breakfast
    - Children's Holiday Breakfast
- 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 2023-24 Actual | FY 2023-24 Estimate | FY 2024-25 Estimate |
|---------------------------------------|-------------------|---------------------|---------------------|
| Adult Drop-In basketball & volleyball | 5,094             | 6,368               | 6,686               |
| Adult sports participants served      | 294               | 368                 | 386                 |
| Youth Drop-in game room               | 13,000            | 16,000              | 16,800              |
| Youth Drop-in gym                     | 4,000             | 5,000               | 5,250               |
| <b>Drop-in Totals</b>                 | <b>22,094</b>     | <b>27,736</b>       | <b>29,122</b>       |

**Facility Bookings- Cameron Community Center**

|  |              |              |              |
|--|--------------|--------------|--------------|
| East Gym                               | 671          | 839          | 881          |
| West Gym                               | 288          | 360          | 378          |
| Multi-Purpose Room                     | 91           | 114          | 120          |
| <b>Cameron Community Center Totals</b> | <b>1,050</b> | <b>1,313</b> | <b>1,379</b> |

**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          |
| <b>Park Pavilion Rental Totals</b> | <b>170</b> | <b>211</b> | <b>222</b> |

|   |       |       |       |
|---|-------|-------|-------|
| Recreation class registration (Cameron) | 5,956 | 7,445 | 7,817 |
| Childcare Programs (Vine)               | 3,128 | 3,910 | 4,106 |

**Passport Services**

|                         |    |    |    |
|-------------------------|----|----|----|
| Passport Processing Fee | 74 | 93 | 98 |
|-------------------------|----|----|----|



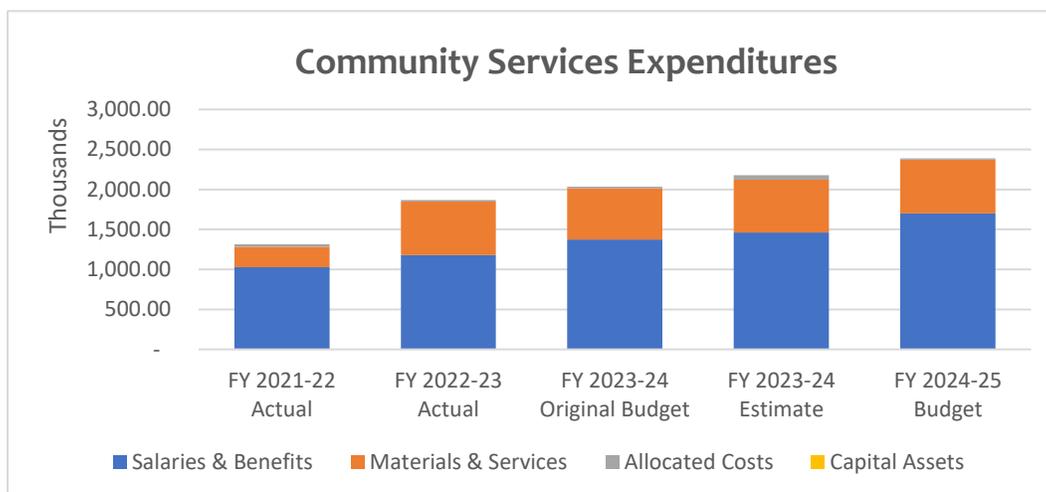
General Fund

**Community Services Department**

| Expenditures                    |                   |                   |                            |                     |                   |                      |
|---------------------------------|-------------------|-------------------|----------------------------|---------------------|-------------------|----------------------|
|                                 | FY 2021-22 Actual | FY 2022-23 Actual | FY 2023-24 Original Budget | FY 2023-24 Estimate | FY 2024-25 Budget | Increase/ (Decrease) |
| <b>Salaries &amp; Benefits</b>  | <b>1,027,508</b>  | <b>1,179,166</b>  | <b>1,374,223</b>           | <b>1,461,599</b>    | <b>1,700,903</b>  | <b>326,580</b>       |
| Salaries                        | 757,514           | 909,452           | 1,066,771                  | 1,112,538           | 1,319,446         | 252,675              |
| Benefits                        | 215,317           | 143,731           | 194,852                    | 209,661             | 215,940           | 21,088               |
| Overtime                        | 24,892            | 98,399            | 112,600                    | 139,400             | 143,580           | 30,880               |
| PERS UAL Payment                | 29,785            | 27,584            | 0                          | 0                   | 21,937            | 21,937               |
| <b>Materials &amp; Services</b> | <b>256,284</b>    | <b>666,984</b>    | <b>641,200</b>             | <b>658,080</b>      | <b>671,911</b>    | <b>30,711</b>        |
| Materials & Services            | 148,213           | 561,374           | 518,300                    | 533,044             | 557,100           | 38,800               |
| Utilities                       | 93,593            | 84,657            | 87,400                     | 89,100              | 90,600            | 3,200                |
| Maintenance & Repairs           | 6,848             | 12,736            | 26,200                     | 26,236              | 15,200            | (11,000)             |
| Fuel                            | 7,630             | 8,217             | 9,300                      | 9,700               | 9,011             | (289)                |
| <b>Allocated Costs</b>          | <b>31,602</b>     | <b>19,713</b>     | <b>18,000</b>              | <b>57,000</b>       | <b>16,916</b>     | <b>(1,084)</b>       |
| Allocated Costs                 | 31,602            | 19,713            | 18,000                     | 57,000              | 16,916            | (1,084)              |
| <b>Grand Total</b>              | <b>1,315,394</b>  | <b>1,865,863</b>  | <b>2,033,423</b>           | <b>2,176,679</b>    | <b>2,389,730</b>  | <b>356,207</b>       |

**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.



General Fund

Community Services Department

Expenditures by Division

|  | FY 2021-22<br>Actual | FY 2022-23<br>Actual | FY 2023-24<br>Original<br>Budget | FY 2023-24<br>Estimate | FY 2024-25<br>Budget | Increase/<br>(Decrease) |
|--|----------------------|----------------------|----------------------------------|------------------------|----------------------|-------------------------|
| <b>Cameron Community Center</b>          |                      |                      |                                  |                        |                      |                         |
| Salaries & Benefits                      | 301,933              | 291,731              | 255,422                          | 256,157                | 409,617              | 154,195                 |
| Materials & Services                     | 148,581              | 262,417              | 204,800                          | 204,970                | 206,000              | 1,200                   |
| <b>Cameron Total</b>                     | <b>450,514</b>       | <b>554,148</b>       | <b>460,222</b>                   | <b>461,127</b>         | <b>615,617</b>       | <b>155,395</b>          |
| <b>Community Services</b>                |                      |                      |                                  |                        |                      |                         |
| Salaries & Benefits                      | 0                    | 301                  | 0                                | 100                    | 100                  | 0                       |
| Materials & Services                     | 0                    | 298                  | 1,774                            | 8,070                  | 0                    | (1,774)                 |
| <b>Community Services Total</b>          | <b>0</b>             | <b>599</b>           | <b>1,774</b>                     | <b>8,170</b>           | <b>100</b>           | <b>(1,774)</b>          |
| <b>Community Services Administration</b> |                      |                      |                                  |                        |                      |                         |
| Salaries & Benefits                      | 190,233              | 138,802              | 451,014                          | 456,167                | 489,732              | 38,718                  |
| Materials & Services                     | 19,941               | 118,488              | 92,100                           | 93,051                 | 141,811              | 49,711                  |
| Allocated Costs                          | 31,602               | 19,713               | 17,700                           | 44,800                 | 16,916               | (784)                   |
| <b>Administration Total</b>              | <b>241,776</b>       | <b>277,003</b>       | <b>560,814</b>                   | <b>594,018</b>         | <b>648,459</b>       | <b>87,645</b>           |
| <b>Community Services Commission</b>     |                      |                      |                                  |                        |                      |                         |
| Salaries & Benefits                      | 2,163                | 2,416                | 4,624                            | 4,624                  | 6,860                | 2,236                   |
| <b>Commission Total</b>                  | <b>2,163</b>         | <b>2,416</b>         | <b>4,624</b>                     | <b>4,624</b>           | <b>6,860</b>         | <b>2,236</b>            |
| <b>Facility Rentals</b>                  |                      |                      |                                  |                        |                      |                         |
| Salaries & Benefits                      | 43,640               | 25,579               | 50,790                           | 51,946                 | 40,714               | (10,076)                |
| Materials & Services                     | 0                    | 0                    | 1,300                            | 1,300                  | 1,300                | 0                       |
| Allocated Costs                          | 0                    | 0                    | 300                              | 12,200                 | 0                    | (300)                   |
| <b>Facility Rentals Total</b>            | <b>43,640</b>        | <b>25,579</b>        | <b>52,390</b>                    | <b>65,446</b>          | <b>42,014</b>        | <b>(10,376)</b>         |
| <b>Orangewood Afterschool Program</b>    |                      |                      |                                  |                        |                      |                         |
| Salaries & Benefits                      | 91                   | 0                    | 0                                | 0                      | 0                    | 0                       |
| <b>Orangewood Total</b>                  | <b>91</b>            | <b>0</b>             | <b>0</b>                         | <b>0</b>               | <b>0</b>             | <b>0</b>                |
| <b>Palmview Center</b>                   |                      |                      |                                  |                        |                      |                         |
| Salaries & Benefits                      | 28,586               | 21,044               | 58,903                           | 59,863                 | 63,298               | 4,395                   |
| Materials & Services                     | 1,392                | 6,373                | 14,926                           | 14,926                 | 16,700               | 1,774                   |
| <b>Palmview Center Total</b>             | <b>29,978</b>        | <b>27,417</b>        | <b>73,829</b>                    | <b>74,789</b>          | <b>79,998</b>        | <b>6,169</b>            |
| <b>Recreation Classes (Shadow Oak)</b>   |                      |                      |                                  |                        |                      |                         |
| Salaries & Benefits                      | 126,938              | 165,356              | 139,941                          | 140,796                | 224,391              | 84,450                  |
| Materials & Services                     | 8,708                | 24,209               | 94,800                           | 94,800                 | 94,800               | 0                       |
| <b>Recreation Classes Total</b>          | <b>135,646</b>       | <b>189,565</b>       | <b>234,741</b>                   | <b>235,596</b>         | <b>319,191</b>       | <b>84,450</b>           |



General Fund

| Community Services Department       |                      |                      |                                  |                        |                      |                         |
|-------------------------------------|----------------------|----------------------|----------------------------------|------------------------|----------------------|-------------------------|
|                                     | FY 2021-22<br>Actual | FY 2022-23<br>Actual | FY 2023-24<br>Original<br>Budget | FY 2023-24<br>Estimate | FY 2024-25<br>Budget | Increase/<br>(Decrease) |
| <b>Senior Citizen Center</b>        |                      |                      |                                  |                        |                      |                         |
| Salaries & Benefits                 | 167,004              | 260,985              | 196,088                          | 188,878                | 196,003              | (85)                    |
| Materials & Services                | 49,248               | 73,454               | 109,500                          | 109,500                | 87,300               | (22,200)                |
| <b>Senior Citizen Center Total</b>  | <b>216,252</b>       | <b>334,439</b>       | <b>305,588</b>                   | <b>298,378</b>         | <b>283,303</b>       | <b>(22,285)</b>         |
| <b>Senior Citizen Rentals</b>       |                      |                      |                                  |                        |                      |                         |
| Salaries & Benefits                 | 0                    | 0                    | 15,666                           | 15,666                 | 17,274               | 1,608                   |
| <b>Senior Citizen Rentals Total</b> | <b>0</b>             | <b>0</b>             | <b>15,666</b>                    | <b>15,666</b>          | <b>17,274</b>        | <b>1,608</b>            |
| <b>Senior Excursions</b>            |                      |                      |                                  |                        |                      |                         |
| Salaries & Benefits                 | 123                  | 0                    | 0                                | 996                    | 0                    | 0                       |
| <b>Senior Excursions Total</b>      | <b>123</b>           | <b>0</b>             | <b>0</b>                         | <b>996</b>             | <b>0</b>             | <b>0</b>                |
| <b>Special Events</b>               |                      |                      |                                  |                        |                      |                         |
| Salaries & Benefits                 | 27,219               | 119,004              | 93,900                           | 174,509                | 128,340              | 34,440                  |
| Materials & Services                | 12,588               | 154,142              | 100,000                          | 107,627                | 100,000              | 0                       |
| <b>Special Events Total</b>         | <b>39,807</b>        | <b>273,146</b>       | <b>193,900</b>                   | <b>282,136</b>         | <b>228,340</b>       | <b>34,440</b>           |
| <b>Sportsplex</b>                   |                      |                      |                                  |                        |                      |                         |
| Materials & Services                | 934                  | 0                    | 0                                | 0                      | 0                    | 0                       |
| <b>Sportsplex Total</b>             | <b>934</b>           | <b>0</b>             | <b>0</b>                         | <b>0</b>               | <b>0</b>             | <b>0</b>                |
| <b>Vine Afterschool Program</b>     |                      |                      |                                  |                        |                      |                         |
| Salaries & Benefits                 | 122,901              | 149,022              | 107,875                          | 107,675                | 124,051              | 16,176                  |
| Materials & Services                | 13,319               | 26,505               | 22,000                           | 21,800                 | 22,000               | 0                       |
| <b>Vine Total</b>                   | <b>136,220</b>       | <b>175,527</b>       | <b>129,875</b>                   | <b>129,475</b>         | <b>146,051</b>       | <b>16,176</b>           |
| <b>Wescove Afterschool Program</b>  |                      |                      |                                  |                        |                      |                         |
| Salaries & Benefits                 | 16,677               | 4,926                | 0                                | 4,222                  | 523                  | 523                     |
| Materials & Services                | 1,573                | 1,098                | 0                                | 2,036                  | 2,000                | 2,000                   |
| <b>Wescove Total</b>                | <b>18,250</b>        | <b>6,024</b>         | <b>0</b>                         | <b>6,258</b>           | <b>2,523</b>         | <b>2,523</b>            |
| <b>Grand Total</b>                  | <b>1,315,394</b>     | <b>1,865,863</b>     | <b>2,033,423</b>                 | <b>2,176,679</b>       | <b>2,389,730</b>     | <b>356,207</b>          |



*Page intentionally left blank.*

## 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.

**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.
- Organizational Development.



## General Fund

### Finance Department

#### **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 Workers' Compensation and General Liability Insurance Program Administration which includes:

- Case Management.
- Claims Administration.
- Employee Injury Prevention and Rehabilitation Programs.
- Employee Outreach and Training Programs.
- Litigation and Legal Defense Management.
- Loss Control and Prevention Programs.
- Workplace Safety 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:

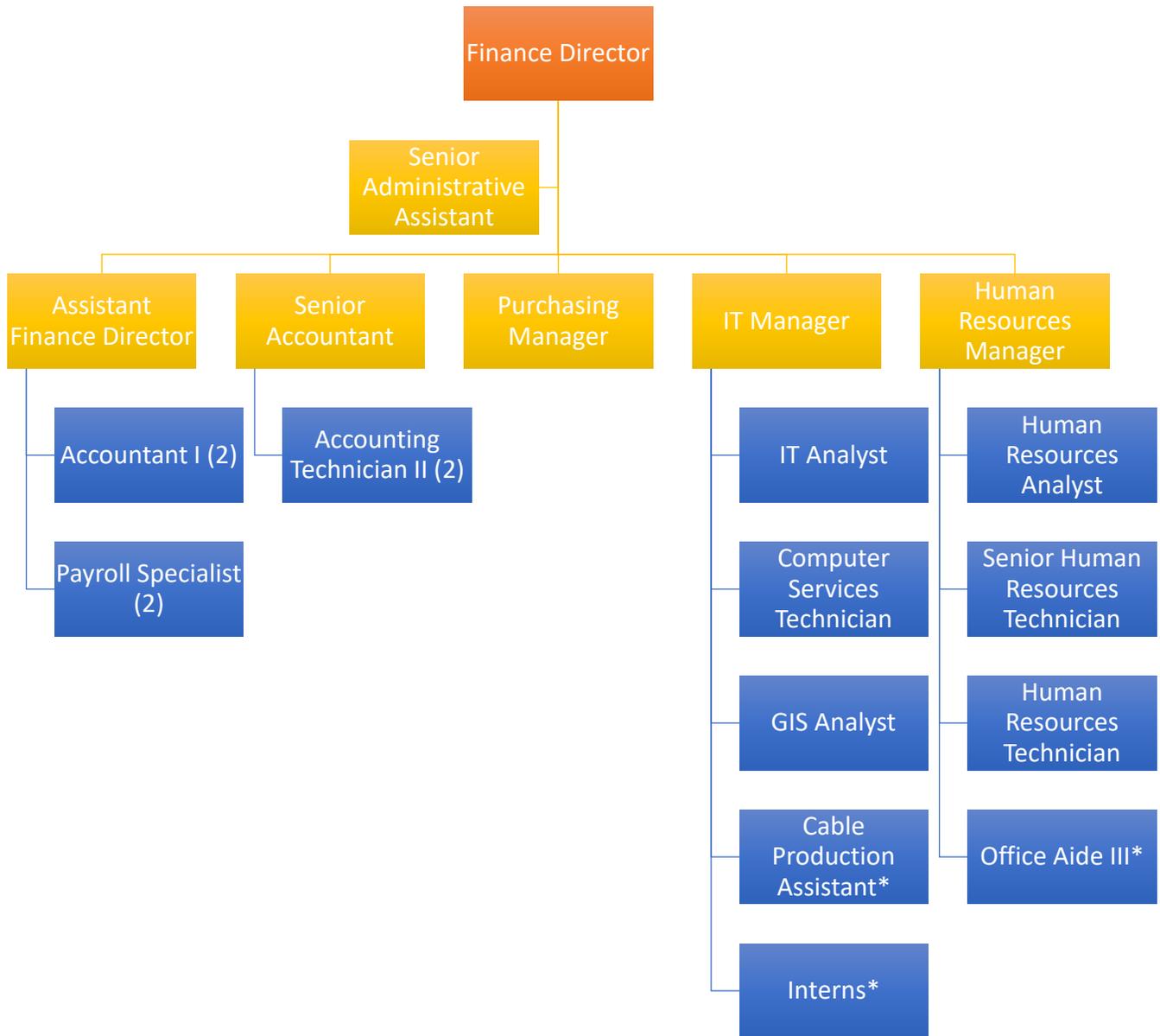
- Advises the City Council and the Human Resources Director on personnel matters not specifically delegated by law to other parties within the City organization.
- Reviews the City's Position Classification System and makes comments and recommendations regarding position classifications to the Human 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.

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.

General Fund

Finance Department

Organization Chart



\*Part-time



General Fund

| Finance Department             |           |           |                 |           |           |          |
|--------------------------------|-----------|-----------|-----------------|-----------|-----------|----------|
|                                | FY2021-22 | FY2022-23 | FY2023-24       | FY2023-24 | FY2024-25 |          |
|                                | Actual    | Actual    | Original Budget | Estimate  | Proposed  | Change   |
| <b>Finance Administration</b>  |           |           |                 |           |           |          |
| <b>Full-Time</b>               |           |           |                 |           |           |          |
| Account Clerk                  | 1         | 1         | 1               | 0         | 0         | -1       |
| Accountant                     | 2         | 2         | 2               | 2         | 2         | 0        |
| Accounting Technician II       | 0         | 0         | 0               | 2         | 2         | 2        |
| Assistant Finance Director     | 1         | 1         | 1               | 1         | 1         | 0        |
| Finance Director               | 1         | 1         | 1               | 1         | 1         | 0        |
| Payroll Specialist             | 2         | 2         | 2               | 2         | 2         | 0        |
| Purchasing Manager             | 1         | 1         | 1               | 1         | 1         | 0        |
| Senior Account Clerk           | 1         | 1         | 1               | 0         | 0         | -1       |
| Senior Accountant              | 1         | 1         | 1               | 1         | 1         | 0        |
| Sr Administrative Assistant    | 1         | 1         | 1               | 1         | 1         | 0        |
| <b>Full-Time Total</b>         | <b>11</b> | <b>11</b> | <b>11</b>       | <b>11</b> | <b>11</b> | <b>0</b> |
| <b>Part-Time</b>               |           |           |                 |           |           |          |
| Management Analyst I           | 1         | 0         | 0               | 0         | 0         | 0        |
| <b>Part-Time Total</b>         | <b>1</b>  | <b>0</b>  | <b>0</b>        | <b>0</b>  | <b>0</b>  | <b>0</b> |
| <b>Human Resources</b>         |           |           |                 |           |           |          |
| <b>Full-Time</b>               |           |           |                 |           |           |          |
| Administrative Assistant II    | 1         | 1         | 0               | 0         | 0         | 0        |
| Human Resources Analyst I      | 0         | 0         | 1               | 1         | 1         | 0        |
| Human Resources Director       | 1         | 1         | 1               | 1         | 0         | -1       |
| Human Resources Manager        | 1         | 1         | 1               | 1         | 1         | 0        |
| Human Resources Technician     | 1         | 1         | 0               | 0         | 1         | 1        |
| Sr. Human Resources Technician | 0         | 0         | 1               | 1         | 1         | 0        |
| <b>Full-Time Total</b>         | <b>4</b>  | <b>4</b>  | <b>4</b>        | <b>4</b>  | <b>4</b>  | <b>0</b> |
| <b>Part-Time</b>               |           |           |                 |           |           |          |
| Office Aide III                | 0         | 1         | 1               | 1         | 1         | 0        |
| <b>Part-Time Total</b>         | <b>0</b>  | <b>1</b>  | <b>1</b>        | <b>1</b>  | <b>1</b>  | <b>0</b> |
| <b>Information Technology</b>  |           |           |                 |           |           |          |
| <b>Full-Time</b>               |           |           |                 |           |           |          |
| Computer Services Technician   | 1         | 2         | 1               | 1         | 1         | 0        |
| GIS Analyst                    | 0         | 0         | 1               | 1         | 1         | 0        |
| Information Tech Analyst I     | 1         | 1         | 1               | 1         | 1         | 0        |
| Information Technology Manager | 1         | 1         | 1               | 1         | 1         | 0        |
| <b>Full-Time Total</b>         | <b>3</b>  | <b>4</b>  | <b>4</b>        | <b>4</b>  | <b>4</b>  | <b>0</b> |
| <b>Part-Time</b>               |           |           |                 |           |           |          |
| Cable Production Assistant     | 1         | 1         | 1               | 1         | 1         | 0        |
| Intern - IT                    | 2         | 1         | 1               | 1         | 1         | 0        |
| Sr Communications Technician   | 1         | 1         | 1               | 1         | 1         | 0        |
| <b>Part-Time Total</b>         | <b>4</b>  | <b>3</b>  | <b>3</b>        | <b>3</b>  | <b>3</b>  | <b>0</b> |
| <b>Grand Total</b>             | <b>23</b> | <b>23</b> | <b>23</b>       | <b>23</b> | <b>23</b> | <b>0</b> |



## 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.
  - c. Update fee schedule. (Completed)
  - d. Implement new financial management system by June 30, 2023. (Completed)
2. Maintain and promote employee relations.
3. Update City Personnel Rules including use policies. (Completed)
4. Employ known principles of risk management to address action items identified in the City Risk Management Evaluation.

Other Objectives related to this goal:

5. Coordinate the exchange of Proposition A funds to generate General Fund revenue.
6. Receive Government Finance Officers Association's Certificate of Achievement for Excellence in Financial Reporting Award Program for the Fiscal Year ended June 30, 2023.
7. Receive Government Finance Officers Association's Distinguished Budget Presentation Awards Program for the Fiscal Year ended June 30, 2024.
8. Complete the Successor Agency reconciliation and secure repayment of all current and past enforceable obligations.
9. Develop a plan to begin addressing the City's Other Post-Employment Benefits (OPEB) Liability.

#### City Council Goal: VI. A Well-Planned Community

Objectives:

10. Implement upgrade of new permit software by June 30, 2023.

Other Objectives related to this goal:

11. Upgrade City's microwave system to ensure network connectivity between city sites.

#### City Council Goal: IX. An Accessible Community

Objectives:

12. Establish a Disability Advisory Commission.
13. Review Best Practices in Disability Employment.
14. Assist with establishment and implementation of an ADA Transition Plan.

General Fund

Finance Department

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, 2023.
- Received the Government Finance Officers Association’s Certificate of Achievement for Excellence in Financial Reporting Program (COA) for report ending June 30, 2022.
- 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.
- 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.
- Developed an RFP for the website redesign.
- Led coordination for the annual update to permit fees in Permits Plus.
- Implemented a Desktop Replacement Program.
- Developed a new GIS Data Hub website which was made public to all residents.
- Updated City’s Personnel Rules.
- Reviewed more than 3,030 applications for nearly 40 recruitments.
- Hired a Code Enforcement Director, Deputy Director of Public Services, Economic Development & Housing Manager, and Human Resources Manager.
- Completed Benefits Open Enrollment for Plan Year 2024 for all Full-Time employees in Fall of 2023.
- Minimum wage increases per SB 3 (Leno Chapter 4), \$16.00 per hour effective January 1, 2024.

Performance Measures

| Metric  | Department Goal or Objective Addressed | FY 2022-23 Actual | FY 2023-24 Estimate | FY 2024-25 Estimate |
|---|--|-------------------|---------------------|---------------------|
| Percent of Actual General Fund Revenue within Original Budget | #1                                     | -3.75%            | -3%                 | -3%                 |
| Significant Audit Findings                                    | #1                                     | 0                 | 0                   | 0                   |
| Workers’ Compensation Loss Rate per \$100 of Payroll          | #4                                     | \$8.21            | \$7.38              | \$7.53              |
| Liability Loss Rate per \$100 of Payroll                      | #4                                     | \$10.47           | \$6.17              | \$6.29              |

Expenditures



General Fund

| Finance Department                    |                      |                      |                                  |                        |                      |                         |
|---------------------------------------|----------------------|----------------------|----------------------------------|------------------------|----------------------|-------------------------|
|                                       | FY 2021-22<br>Actual | FY 2022-23<br>Actual | FY 2023-24<br>Original<br>Budget | FY 2023-24<br>Estimate | FY 2024-25<br>Budget | Increase/<br>(Decrease) |
| <b>Salaries &amp; Benefits</b>        |                      |                      |                                  |                        |                      |                         |
| Salaries                              | 1,390,102            | 1,492,399            | 1,771,755                        | 1,771,755              | 1,822,598            | 50,843                  |
| Benefits                              | 556,679              | 489,892              | 526,858                          | 533,765                | 467,898              | (58,960)                |
| Overtime                              | 5,834                | 2,096                | 2,600                            | 1,200                  | 1,230                | (1,370)                 |
| PERS UAL Payment                      | 115,081              | 99,304               | 0                                | 0                      | 94,977               | 94,977                  |
| <b>Salaries &amp; Benefits Total</b>  | <b>2,067,696</b>     | <b>2,083,691</b>     | <b>2,301,213</b>                 | <b>2,306,720</b>       | <b>2,386,703</b>     | <b>85,490</b>           |
| <b>Materials &amp; Services</b>       |                      |                      |                                  |                        |                      |                         |
| Fuel                                  | 183                  | 853                  | 800                              | 900                    | 882                  | 82                      |
| Materials & Services                  | 2,134,716            | 1,664,000            | 1,944,300                        | 1,955,863              | 1,954,890            | 10,590                  |
| Utilities                             | 96,781               | 71,567               | 86,600                           | 86,600                 | 86,600               | 0                       |
| Maintenance & Repairs                 | 25,967               | 14,916               | 38,800                           | 38,800                 | 38,800               | 0                       |
| <b>Materials &amp; Services Total</b> | <b>2,257,647</b>     | <b>1,751,336</b>     | <b>2,070,500</b>                 | <b>2,082,163</b>       | <b>2,081,172</b>     | <b>10,672</b>           |
| <b>Allocated Costs</b>                |                      |                      |                                  |                        |                      |                         |
| Allocated Costs                       | 88,100               | 88,712               | 127,060                          | 125,360                | 98,468               | (28,592)                |
| <b>Allocated Costs Total</b>          | <b>88,100</b>        | <b>88,712</b>        | <b>127,060</b>                   | <b>125,360</b>         | <b>98,468</b>        | <b>(28,592)</b>         |
| <b>Grand Total</b>                    | <b>4,413,443</b>     | <b>3,923,739</b>     | <b>4,498,773</b>                 | <b>4,514,243</b>       | <b>4,566,343</b>     | <b>67,570</b>           |

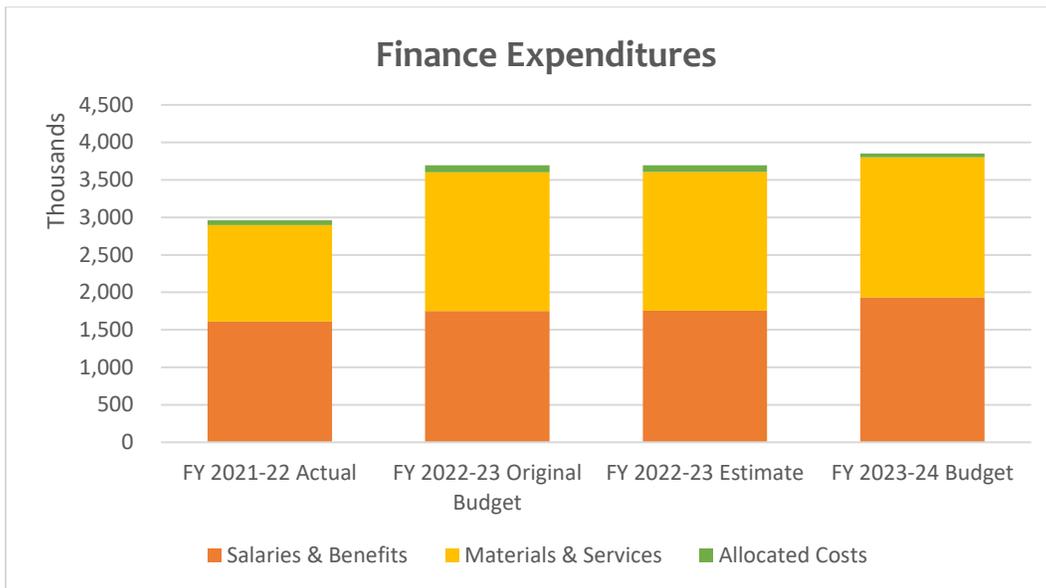
Major Changes

- The Human Resources Department was brought under Finance and the Director position was reprogrammed to a Human Resources Technician.
- 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.



General Fund

Finance Department



Expenditures by Division

|                               | FY 2021-22 Actual | FY 2022-23 Actual | FY 2023-24 Original Budget | FY 2023-24 Estimate | FY 2024-25 Budget | Increase/ (Decrease) |
|-------------------------------|-------------------|-------------------|----------------------------|---------------------|-------------------|----------------------|
| <b>Information Technology</b> | <b>1,122,956</b>  | <b>949,845</b>    | <b>1,484,130</b>           | <b>1,483,264</b>    | <b>1,543,666</b>  | <b>59,536</b>        |
| Salaries & Benefits           | 391,681           | 409,467           | 540,930                    | 541,664             | 587,686           | 46,756               |
| Materials & Services          | 731,275           | 539,766           | 941,300                    | 941,400             | 954,572           | 13,272               |
| Allocated Costs               | 0                 | 612               | 1,900                      | 200                 | 1,408             | (492)                |
| <b>Human Resources</b>        | <b>884,308</b>    | <b>963,682</b>    | <b>802,884</b>             | <b>814,578</b>      | <b>710,177</b>    | <b>(92,707)</b>      |
| Salaries & Benefits           | 507,131           | 472,469           | 548,204                    | 548,335             | 447,777           | (100,427)            |
| Materials & Services          | 352,977           | 467,013           | 220,300                    | 231,863             | 217,700           | (2,600)              |
| Allocated Costs               | 24,200            | 24,200            | 34,380                     | 34,380              | 44,700            | 10,320               |
| <b>Finance Administration</b> | <b>2,405,870</b>  | <b>2,009,852</b>  | <b>2,208,676</b>           | <b>2,213,318</b>    | <b>2,309,070</b>  | <b>100,394</b>       |
| Salaries & Benefits           | 1,168,575         | 1,201,395         | 1,208,996                  | 1,213,638           | 1,347,810         | 138,814              |
| Materials & Services          | 1,173,395         | 744,557           | 908,900                    | 908,900             | 908,900           | 0                    |
| Allocated Costs               | 63,900            | 63,900            | 90,780                     | 90,780              | 52,360            | (38,420)             |
| <b>HR Commission</b>          | <b>309</b>        | <b>360</b>        | <b>3,083</b>               | <b>3,083</b>        | <b>3,430</b>      | <b>347</b>           |
| Salaries & Benefits           | 309               | 360               | 3,083                      | 3,083               | 3,430             | 347                  |
| <b>Grand Total</b>            | <b>4,413,443</b>  | <b>3,923,739</b>  | <b>4,498,773</b>           | <b>4,514,243</b>    | <b>4,566,343</b>  | <b>67,570</b>        |





*Page intentionally left blank.*

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, 2023, to December 31, 2023, the Fire Department responded to a total of 9,943 reported emergency incidents that originated from 9-1-1 calls. Emergency responses included 7,180 calls for medical assistance, 2,043 calls for public assistance, 251 false alarms, 126 hazardous conditions, 162 fires, and 36 other type calls, for a total estimated fire loss of \$5,000,000.00. The average response time to all incidents was 7 minutes and 25 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:



## 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.



#### Operations

- Provides a professionally trained emergency force for fire, medical, rescue, hazardous materials, and all-hazard response, 24 hours a day, 365 days per year.
- Emergency response 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 capable truck company. 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 are 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.
- 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.

## General Fund

### Fire

- Approximately 69 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. All 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.



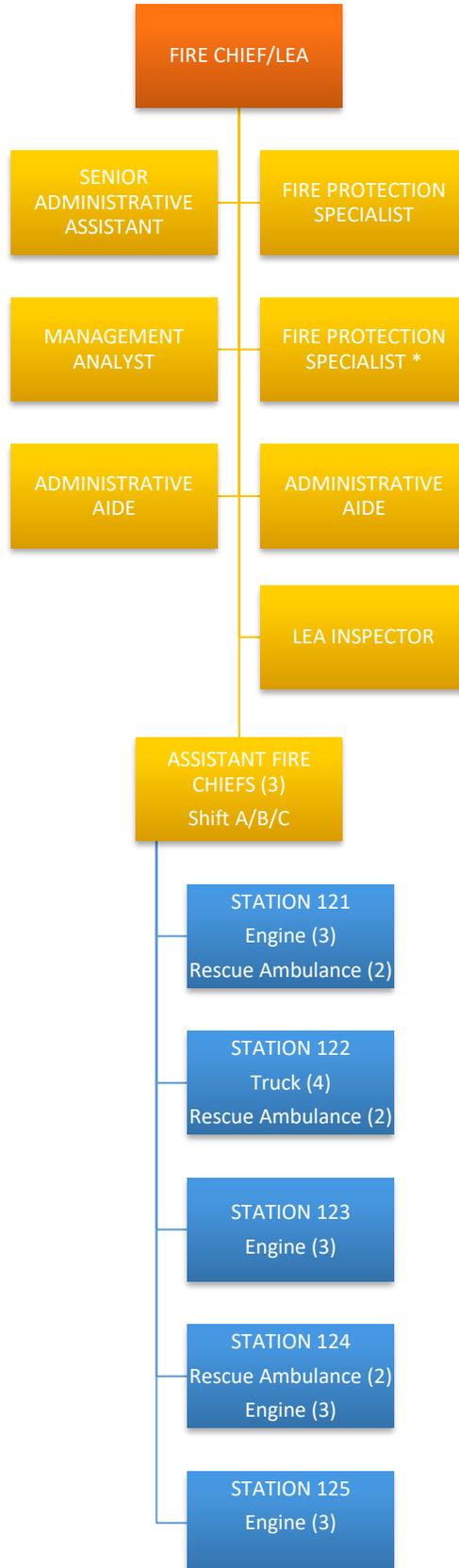
### Training

- 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 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.
- Monitoring of all department member's California Department of Motor Vehicle requirements and records, annual training mandates, and educational mandate.

General Fund

Fire

Organization Chart



General Fund

| Fire                          |                     |                     |                                 |                       |                       |          |
|-------------------------------|---------------------|---------------------|---------------------------------|-----------------------|-----------------------|----------|
|                               | FY2021-22<br>Actual | FY2022-23<br>Actual | FY2023-24<br>Original<br>Budget | FY2023-24<br>Estimate | FY2024-25<br>Proposed | Change   |
| <b>Fire Administration</b>    |                     |                     |                                 |                       |                       |          |
| <b><u>Full-Time Sworn</u></b> |                     |                     |                                 |                       |                       |          |
| Assistant Fire Chief          | 3                   | 3                   | 3                               | 3                     | 3                     | 0        |
| Fire Captain                  | 16                  | 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        |
| <b>Full-Time Sworn Total</b>  | <b>71</b>           | <b>70</b>           | <b>70</b>                       | <b>70</b>             | <b>70</b>             | <b>0</b> |
| <b><u>Full-Time</u></b>       |                     |                     |                                 |                       |                       |          |
| Administrative Aide           | 2                   | 2                   | 2                               | 2                     | 2                     | 0        |
| Fire Protection Specialist    | 1                   | 1                   | 1                               | 1                     | 1                     | 0        |
| Management Analyst I          | 0                   | 1                   | 1                               | 1                     | 1                     | 0        |
| Sr Administrative Assistant   | 1                   | 1                   | 1                               | 1                     | 1                     | 0        |
| <b>Full-Time Total</b>        | <b>4</b>            | <b>5</b>            | <b>5</b>                        | <b>5</b>              | <b>5</b>              | <b>0</b> |
| <b><u>Part-Time</u></b>       |                     |                     |                                 |                       |                       |          |
| Fire Protection Specialist    | 1                   | 1                   | 1                               | 2                     | 1                     | 0        |
| <b>Part-Time Total</b>        | <b>1</b>            | <b>1</b>            | <b>1</b>                        | <b>2</b>              | <b>1</b>              | <b>0</b> |
| <b>Grand Total</b>            | <b>76</b>           | <b>76</b>           | <b>76</b>                       | <b>77</b>             | <b>76</b>             | <b>0</b> |

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 an additional ten members.
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. Continue ongoing improvements to fire stations.
2. Organize the 6th 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 6th 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**

**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.
- Acquired new firefighting equipment including a 2024 Fire Truck (Quint Capable), two 2024 Type 1 Fire Engines, and five Rescue Ambulances.
- Conducted a "green cell" training simulation in collaboration with the Los Angeles Area Fire Chiefs Association Regional Training Group (LAAFCFA RTG). This computer-based simulation trained personnel in handling various emergency scenarios, enhancing preparedness.
- Organized the 5th 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 equipment to industry standards, including the incorporation of new SCBA's, ensuring operational efficiency and safety.
- Transitioned operations to the Verdugo Fire Communications Center and implemented technology tools such as PulsePoint and Community Connect Portal to enhance community engagement.
- Renovated Fire Station 122 and 124 by replacing flooring to maintain infrastructure standards.
- Implemented a department-wide fee schedule to streamline financial processes.
- Carried out annual apparatus testing to meet industry standards and utilized enhanced data collection methodologies for emergency service improvement.
- 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.
- Responded to nine mutual aid wildland responses, deploying specialized teams and resources.
- 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.

**Performance Measures**

| Metric   | Department Goal or Objective Addressed | FY 2022-2023 Actual      | FY2023-2024 Estimate     | FY 2024-25 Estimate |
|--|--|--------------------------|--------------------------|---------------------|
| Total number of emergency responses that originated from 9-1-1 calls | #2                                     | 9,856                    | 9,943                    | 10,000              |
| Average response time to incidents                                   | #2                                     | 9 minutes and 25 seconds | 8 minutes and 15 seconds | 9 minutes           |



General Fund

| Fire                            |                      |                      |                                  |                        |                      |                         |
|---------------------------------|----------------------|----------------------|----------------------------------|------------------------|----------------------|-------------------------|
| Expenditures                    |                      |                      |                                  |                        |                      |                         |
|                                 | FY 2021-22<br>Actual | FY 2022-23<br>Actual | FY 2023-24<br>Original<br>Budget | FY 2023-24<br>Estimate | FY 2024-25<br>Budget | Increase/<br>(Decrease) |
| <b>Salaries &amp; Benefits</b>  | <b>18,237,714</b>    | <b>19,181,347</b>    | <b>18,398,298</b>                | <b>17,567,274</b>      | <b>21,043,412</b>    | <b>2,645,114</b>        |
| Salaries                        | 7,432,670            | 8,031,590            | 8,591,053                        | 8,591,053              | 9,270,302            | 679,249                 |
| Benefits                        | 6,064,609            | 6,080,565            | 5,630,945                        | 5,633,421              | 7,617,911            | 1,986,966               |
| Overtime                        | 3,540,808            | 4,328,840            | 3,908,700                        | 3,075,200              | 3,274,435            | (634,265)               |
| PERS UAL Payment                | 231,206              | 548,350              | 0                                | 0                      | 591,864              | 591,864                 |
| Mutual Aid Overtime             | 968,421              | 192,002              | 267,600                          | 267,600                | 288,900              | 21,300                  |
| <b>Materials &amp; Services</b> | <b>1,776,978</b>     | <b>1,859,199</b>     | <b>2,059,080</b>                 | <b>2,024,005</b>       | <b>1,640,382</b>     | <b>(418,698)</b>        |
| Materials & Services            | 1,524,129            | 1,540,935            | 1,718,540                        | 1,715,805              | 1,332,440            | (386,100)               |
| Fuel                            | 149,165              | 189,710              | 217,540                          | 184,300                | 188,142              | (29,398)                |
| Utilities                       | 80,554               | 90,301               | 85,900                           | 86,800                 | 92,700               | 6,800                   |
| Maintenance & Repairs           | 23,130               | 38,253               | 37,100                           | 37,100                 | 27,100               | (10,000)                |
| <b>Allocated Costs</b>          | <b>816,284</b>       | <b>671,260</b>       | <b>981,750</b>                   | <b>887,450</b>         | <b>1,269,428</b>     | <b>287,678</b>          |
| Allocated Costs                 | 816,284              | 671,260              | 981,750                          | 887,450                | 1,269,428            | 287,678                 |
| <b>Grand Total</b>              | <b>20,830,976</b>    | <b>21,711,806</b>    | <b>21,439,128</b>                | <b>20,478,729</b>      | <b>23,953,222</b>    | <b>2,514,094</b>        |

**Major Changes**

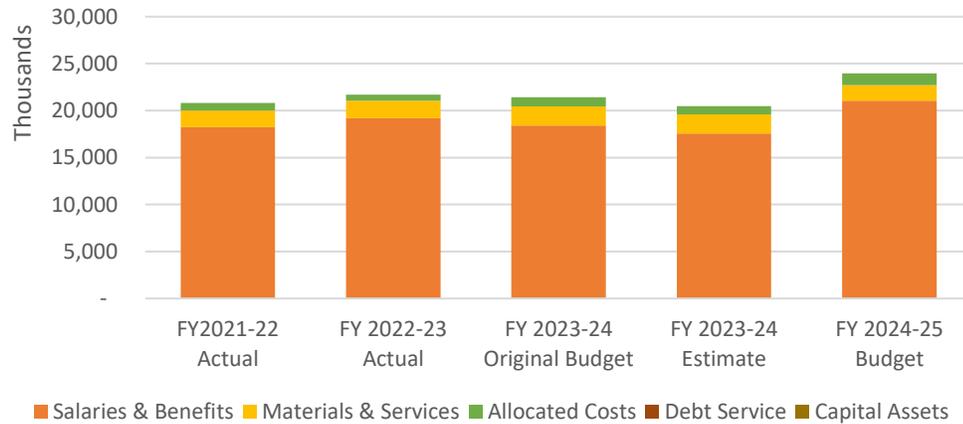
- Salary and benefits have been increased based on anticipated step and contract increases.
- Workers’ Compensation and General Liability charges were increased and redistributed to reflect recent actuarial estimates.
- Funding for a CalPERS Unfunded Accrued Liability (UAL) payment was added.
- Utilities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



General Fund

Fire

Fire Expenditures



Expenditures by Division

|                              | FY 2021-22 Actual | FY 2022-23 Actual | FY 2023-24 Original Budget | FY 2023-24 Estimate | FY 2024-25 Budget | Increase/ (Decrease) |
|------------------------------|-------------------|-------------------|----------------------------|---------------------|-------------------|----------------------|
| <b>Fire Administration</b>   |                   |                   |                            |                     |                   |                      |
| Salaries & Benefits          | 18,124,537        | 19,085,764        | 18,256,396                 | 17,423,505          | 20,883,056        | 2,626,660            |
| Materials & Services         | 1,684,974         | 1,715,755         | 1,305,180                  | 1,270,105           | 1,012,482         | (292,698)            |
| Allocated Costs              | 816,284           | 671,260           | 981,750                    | 887,450             | 1,269,428         | 287,678              |
| <b>Administration Total</b>  | <b>20,625,795</b> | <b>21,472,779</b> | <b>20,543,326</b>          | <b>19,581,060</b>   | <b>23,164,966</b> | <b>2,621,640</b>     |
| <b>Fire Prevention</b>       |                   |                   |                            |                     |                   |                      |
| Salaries & Benefits          | 113,177           | 95,583            | 141,902                    | 143,769             | 160,356           | 18,454               |
| Materials & Services         | 77,197            | 127,502           | 71,100                     | 71,100              | 71,100            | 0                    |
| <b>Fire Prevention Total</b> | <b>190,374</b>    | <b>223,085</b>    | <b>213,002</b>             | <b>214,869</b>      | <b>231,456</b>    | <b>18,454</b>        |
| <b>Emergency Services</b>    |                   |                   |                            |                     |                   |                      |
| Materials & Services         | 14,807            | 15,942            | 16,800                     | 16,800              | 16,800            | 0                    |
| <b>Emergency Svcs. Total</b> | <b>14,807</b>     | <b>15,942</b>     | <b>16,800</b>              | <b>16,800</b>       | <b>16,800</b>     | <b>0</b>             |
| <b>Ambulance Services</b>    |                   |                   |                            |                     |                   |                      |
| Materials & Services         | 0                 | 0                 | 666,000                    | 666,000             | 540,000           | (126,000)            |
| <b>Ambulance Svcs. Total</b> | <b>0</b>          | <b>0</b>          | <b>666,000</b>             | <b>666,000</b>      | <b>540,000</b>    | <b>(126,000)</b>     |
| <b>Grand Total</b>           | <b>20,830,976</b> | <b>21,711,806</b> | <b>21,439,128</b>          | <b>20,478,729</b>   | <b>23,953,222</b> | <b>2,514,094</b>     |



*Page intentionally left blank.*

**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.

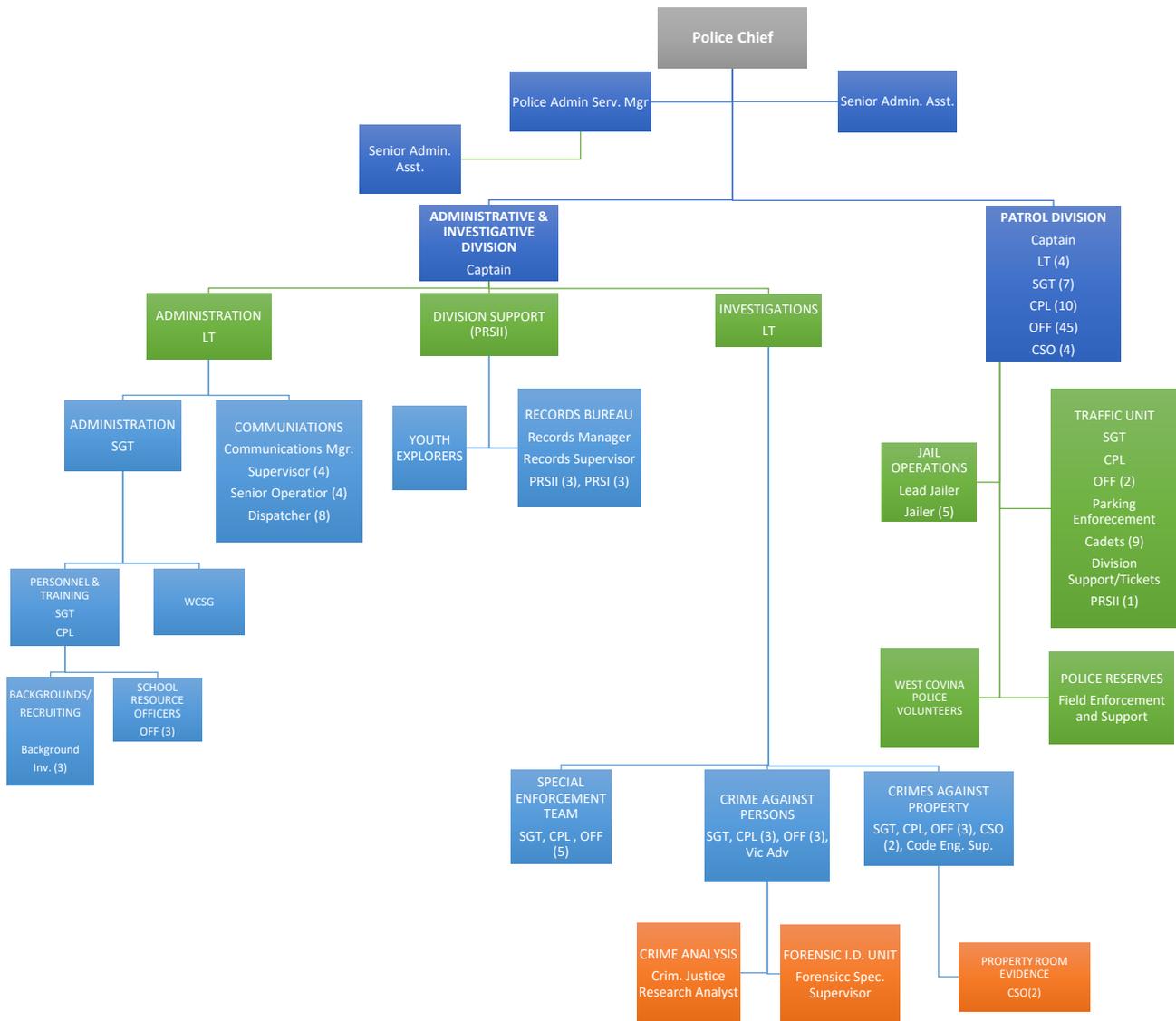
#### West Covina Service Group (WCSG)

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              |            |            |                 |                    |            |          |
|--------------------------------|------------|------------|-----------------|--------------------|------------|----------|
|                                | FY2021-22  | FY2022-23  | FY2023-24       |                    | FY2024-25  |          |
|                                | Actual     | Actual     | Original Budget | FY2023-24 Estimate | Proposed   | Change   |
| <b>Police Administration</b>   |            |            |                 |                    |            |          |
| <b>Full-Time Sworn</b>         |            |            |                 |                    |            |          |
| Corporal                       | 17         | 17         | 17              | 17                 | 17         | 0        |
| Lieutenant                     | 6          | 6          | 6               | 6                  | 6          | 0        |
| Police Captain                 | 2          | 2          | 2               | 2                  | 2          | 0        |
| Police Chief                   | 1          | 1          | 1               | 1                  | 1          | 0        |
| Police Officer                 | 54         | 54         | 58              | 58                 | 58         | 0        |
| Police Officer Recruit         | 9          | 9          | 5               | 5                  | 5          | 0        |
| Sergeant                       | 13         | 13         | 13              | 13                 | 13         | 0        |
| <b>Full-Time Sworn Total</b>   | <b>102</b> | <b>102</b> | <b>102</b>      | <b>102</b>         | <b>102</b> | <b>0</b> |
| <b>Full-Time</b>               |            |            |                 |                    |            |          |
| 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    | 3          | 3          | 3               | 3                  | 3          | 0        |
| Police Records Specialist II   | 4          | 4          | 4               | 4                  | 4          | 0        |
| Police Records Supervisor      | 0          | 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        |
| Victim Advocate                | 1          | 1          | 1               | 1                  | 1          | 0        |
| <b>Full-Time Total</b>         | <b>47</b>  | <b>48</b>  | <b>48</b>       | <b>48</b>          | <b>48</b>  | <b>0</b> |



General Fund

| Police Department                |            |            |                 |            |            |           |
|----------------------------------|------------|------------|-----------------|------------|------------|-----------|
|                                  | FY2021-22  | FY2022-23  | FY2023-24       | FY2023-24  | FY2024-25  |           |
|                                  | Actual     | Actual     | Original Budget | Estimate   | Proposed   | Change    |
| <b>Part-Time</b>                 |            |            |                 |            |            |           |
| Administrative Aide              | 3          | 3          | 0               | 0          | 0          | 0         |
| Office Aide III                  | 2          | 2          | 2               | 2          | 2          | 0         |
| Pd Lieutenant - Level 1 Reserv   | 1          | 1          | 1               | 1          | 1          | 0         |
| Pd Officer - Level 1             | 1          | 1          | 1               | 1          | 1          | 0         |
| Pd Reserve Commander             | 1          | 1          | 1               | 1          | 1          | 0         |
| Pd Reserve Sergeant - Level 1    | 1          | 1          | 1               | 1          | 1          | 0         |
| Police Background Investigator   | 0          | 0          | 3               | 3          | 3          | 0         |
| Sr Communications Operator       | 1          | 1          | 1               | 1          | 1          | 0         |
| <b>Part-Time Total</b>           | <b>10</b>  | <b>10</b>  | <b>10</b>       | <b>10</b>  | <b>10</b>  | <b>0</b>  |
| <b>Limited-Service PT</b>        |            |            |                 |            |            |           |
| Police Cadet                     | 7          | 7          | 9               | 9          | 9          | 0         |
| <b>Limited-Service PT Total</b>  | <b>7</b>   | <b>7</b>   | <b>9</b>        | <b>9</b>   | <b>9</b>   | <b>0</b>  |
| <b>West Covina Service Group</b> |            |            |                 |            |            |           |
| <b>Full-Time</b>                 |            |            |                 |            |            |           |
| User Support Specialist          | 1          | 1          | 1               | 0          | 0          | -1        |
| <b>Full-Time Total</b>           | <b>1</b>   | <b>1</b>   | <b>1</b>        | <b>0</b>   | <b>0</b>   | <b>-1</b> |
| <b>Grand Total</b>               | <b>167</b> | <b>168</b> | <b>170</b>      | <b>169</b> | <b>169</b> | <b>-1</b> |

- For 2024-2025, staffing needs remained consistent.

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.

- Continue to focus on the core mission of providing front-line law enforcement services to the community.
  - Work to provide quality safety services and traffic enforcement within the limits of available resources with the goal of reducing crime.
  - 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.
  - Explore opportunities to expand and improve volunteer, intern, and Reserve programs, to meet department needs and enhance cost effective employment experiences.
  - 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 11 recruitments and filled 17 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 1,32 individual contacts, cleared/removed 176 encampment sites, and successfully connected 375 individuals with homeless related services. Additionally, HOPE Officers issued 35 citations and made 157 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 a body-worn cameras, station remodel items, vehicles, mobile data computers and other vehicle mounted equipment, radio equipment, traffic enforcement overtime, police supplies, and more.

General Fund

**Police Department**

**Performance Measures**

| Metric   | Department Goal or Objective Addressed | 2022 Actual | 2023 Actual | FY 2024-25 Estimate |
|--|--|-------------|-------------|---------------------|
| Dispatched calls for service                               | #1                                     | 68,565      | 65,391      | 66,000              |
| Officer-initiated contacts                                 | #1                                     | 17,943      | 15,791      | 16,000              |
| Felony arrest  | #1                                     | 756         | 858         | 800                 |
| Misdemeanor arrest   | #1                                     | 939         | 863         | 900                 |
| Traffic citations  | #1                                     | 3,914       | 4,400       | 4,000               |
| Contacts by HOPE Officers                                  | #1                                     | 1,799       | 1,732       | 1,700               |
| Homeless encampments cleared                               | #1                                     | 230         | 176         | 170                 |
| Public information updates published on Dept. social media | #2                                     | 250         | 250         | 250                 |
| Training reimbursement revenue received                    | #3                                     | \$56,305    | \$55,000    | \$55,000            |

**Expenditures**

|                                 | FY 2021-22 Actual | FY 2022-23 Actual | FY 2023-24 Original Budget | FY 2023-24 Estimate | FY 2024-25 Budget | Increase/ (Decrease) |
|---------------------------------|-------------------|-------------------|----------------------------|---------------------|-------------------|----------------------|
| <b>Salaries &amp; Benefits</b>  | <b>24,159,965</b> | <b>26,136,014</b> | <b>26,839,460</b>          | <b>26,994,800</b>   | <b>29,644,824</b> | <b>2,805,364</b>     |
| Benefits                        | 8,372,647         | 8,670,735         | 8,767,863                  | 8,881,703           | 10,136,282        | 1,368,419            |
| Overtime                        | 2,958,763         | 3,345,984         | 3,363,500                  | 3,405,000           | 3,507,150         | 143,650              |
| PERS UAL Payment                | 614,517           | 940,730           | 0                          | 0                   | 889,811           | 889,811              |
| Salaries                        | 12,214,038        | 13,178,565        | 14,708,097                 | 14,708,097          | 15,111,581        | 403,484              |
| <b>Materials &amp; Services</b> | <b>2,184,519</b>  | <b>2,496,733</b>  | <b>2,414,240</b>           | <b>2,379,138</b>    | <b>2,626,107</b>  | <b>211,867</b>       |
| Fuel                            | 437,893           | 486,183           | 543,140                    | 482,775             | 487,207           | (55,933)             |
| Materials & Services            | 1,679,523         | 1,962,008         | 1,795,300                  | 1,820,563           | 2,063,100         | 267,800              |
| Utilities                       | 57,007            | 38,534            | 61,700                     | 61,700              | 61,700            | 0                    |
| Maintenance & Repairs           | 10,096            | 10,008            | 14,100                     | 14,100              | 14,100            | 0                    |
| <b>Allocated Costs</b>          | <b>1,380,388</b>  | <b>1,493,155</b>  | <b>1,718,522</b>           | <b>1,829,440</b>    | <b>1,777,517</b>  | <b>58,995</b>        |
| Allocated Costs                 | 1,380,388         | 1,493,155         | 1,718,522                  | 1,829,440           | 1,777,517         | 58,995               |
| <b>Grand Total</b>              | <b>27,724,872</b> | <b>30,125,902</b> | <b>30,972,222</b>          | <b>31,203,378</b>   | <b>34,048,448</b> | <b>3,076,226</b>     |

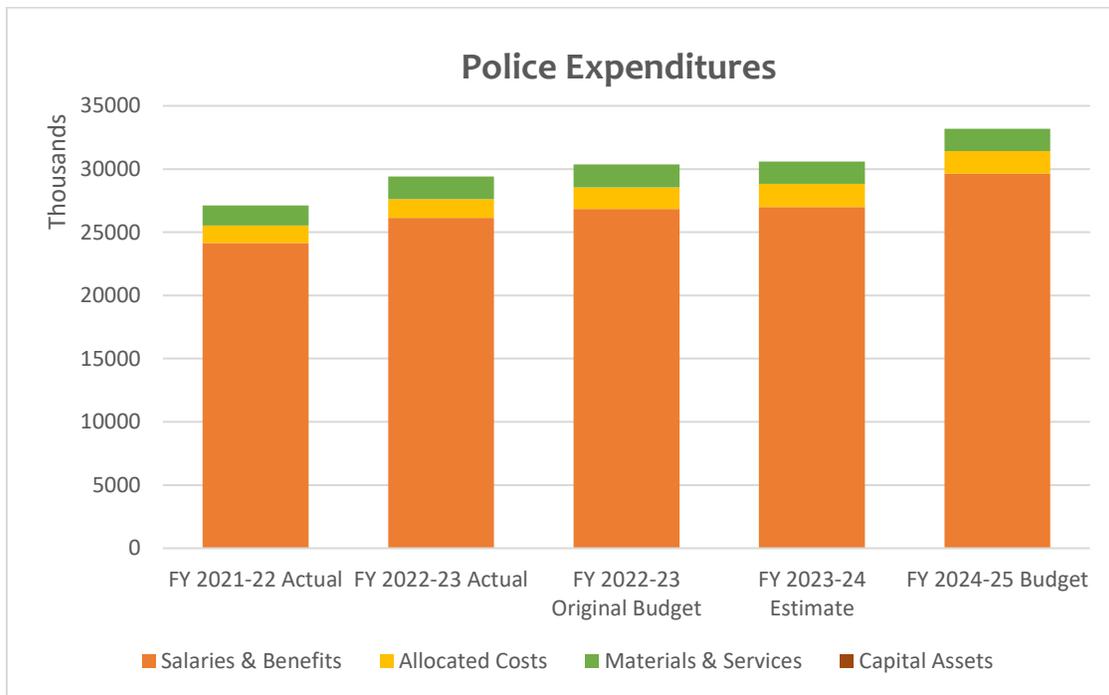


General Fund

Police Department

Major Changes

- Salaries and benefits have increased based on anticipated step increases.
- 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 2021-22<br>Actual | FY 2022-23<br>Actual | FY 2023-24<br>Original<br>Budget | FY 2023-24<br>Estimate | FY 2024-25<br>Budget | Increase/<br>(Decrease) |
|---------------------------------------|----------------------|----------------------|----------------------------------|------------------------|----------------------|-------------------------|
| <b>Animal Control</b>                 |                      |                      |                                  |                        |                      |                         |
| Materials & Services                  | 616,781              | 719,932              | 605,000                          | 605,000                | 852,000              | 247,000                 |
| <b>Animal Control Total</b>           | <b>616,781</b>       | <b>719,932</b>       | <b>605,000</b>                   | <b>605,000</b>         | <b>852,000</b>       | <b>247,000</b>          |
| <b>Code Enforcement</b>               |                      |                      |                                  |                        |                      |                         |
| Salaries & Benefits                   | 53,828               | 61,855               | 70,351                           | 70,351                 | 63,621               | (6,730)                 |
| <b>Code Enforcement Total</b>         | <b>53,828</b>        | <b>61,855</b>        | <b>70,351</b>                    | <b>70,351</b>          | <b>63,621</b>        | <b>(6,730)</b>          |
| <b>Dispatch</b>                       |                      |                      |                                  |                        |                      |                         |
| Salaries & Benefits                   | 1,817,888            | 1,939,650            | 2,012,246                        | 1,957,225              | 2,201,924            | 189,678                 |
| <b>Dispatch Total</b>                 | <b>1,817,888</b>     | <b>1,939,650</b>     | <b>2,012,246</b>                 | <b>1,957,225</b>       | <b>2,201,924</b>     | <b>189,678</b>          |
| <b>Investigations</b>                 |                      |                      |                                  |                        |                      |                         |
| Salaries & Benefits                   | 3,738,189            | 4,191,279            | 4,014,943                        | 3,944,192              | 4,084,461            | 69,518                  |
| Materials & Services                  | 100,103              | 115,329              | 110,730                          | 119,900                | 118,038              | 7,308                   |
| Allocated Costs                       | 90,565               | 68,495               | 83,320                           | 47,400                 | 92,810               | 9,490                   |
| <b>Investigations Total</b>           | <b>3,928,857</b>     | <b>4,375,103</b>     | <b>4,208,993</b>                 | <b>4,111,492</b>       | <b>4,295,309</b>     | <b>86,316</b>           |
| <b>Jail</b>                           |                      |                      |                                  |                        |                      |                         |
| Salaries & Benefits                   | 538,571              | 555,751              | 584,304                          | 620,569                | 605,170              | 20,866                  |
| <b>Jail Total</b>                     | <b>538,571</b>       | <b>555,751</b>       | <b>584,304</b>                   | <b>620,569</b>         | <b>605,170</b>       | <b>20,866</b>           |
| <b>Patrol</b>                         |                      |                      |                                  |                        |                      |                         |
| Salaries & Benefits                   | 11,987,509           | 12,220,690           | 12,557,831                       | 12,733,136             | 14,190,374           | 1,632,543               |
| Materials & Services                  | 289,411              | 315,254              | 369,360                          | 294,375                | 306,473              | (62,887)                |
| Allocated Costs                       | 1,279,722            | 1,327,894            | 1,617,553                        | 1,691,340              | 1,651,805            | 34,252                  |
| <b>Patrol Total</b>                   | <b>13,556,642</b>    | <b>13,863,838</b>    | <b>14,544,744</b>                | <b>14,718,851</b>      | <b>16,148,652</b>    | <b>1,603,908</b>        |
| <b>Police Administration</b>          |                      |                      |                                  |                        |                      |                         |
| Salaries & Benefits                   | 3,987,111            | 4,730,385            | 5,359,714                        | 5,467,977              | 6,091,462            | 731,748                 |
| Materials & Services                  | 1,175,778            | 1,341,260            | 1,323,430                        | 1,357,463              | 1,345,892            | 22,462                  |
| Allocated Costs                       | 10,101               | 95,689               | 17,449                           | 86,700                 | 32,671               | 15,222                  |
| <b>Administration Total</b>           | <b>5,172,990</b>     | <b>6,167,334</b>     | <b>6,700,593</b>                 | <b>6,912,140</b>       | <b>7,470,025</b>     | <b>769,432</b>          |
| <b>Special Enforcement Team (SET)</b> |                      |                      |                                  |                        |                      |                         |
| Salaries & Benefits                   | 1,272,203            | 1,471,219            | 1,331,876                        | 1,230,989              | 1,307,923            | (23,953)                |
| <b>SET Total</b>                      | <b>1,272,203</b>     | <b>1,471,219</b>     | <b>1,331,876</b>                 | <b>1,230,989</b>       | <b>1,307,923</b>     | <b>(23,953)</b>         |
| <b>Traffic</b>                        |                      |                      |                                  |                        |                      |                         |
| Salaries & Benefits                   | 764,666              | 965,185              | 908,195                          | 970,361                | 1,099,889            | 191,694                 |
| Materials & Services                  | 2,446                | 4,958                | 5,720                            | 2,400                  | 3,704                | (2,016)                 |
| Allocated Costs                       | 0                    | 1,077                | 200                              | 4,000                  | 231                  | 31                      |
| <b>Traffic Total</b>                  | <b>767,112</b>       | <b>971,220</b>       | <b>914,115</b>                   | <b>976,761</b>         | <b>1,103,824</b>     | <b>189,709</b>          |
| <b>Grand Total</b>                    | <b>27,724,872</b>    | <b>30,125,902</b>    | <b>30,972,222</b>                | <b>31,203,378</b>      | <b>34,048,448</b>    | <b>3,076,226</b>        |





*Page intentionally left blank.*

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 is responsible for the operation and maintenance of the City's infrastructure, buildings, facilities, parks, streets, traffic signals, sewer system, public rights of way, trees and the City's fleet.

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



**Buildings**

This division provides preventative maintenance and repairs for City-owned buildings and facilities including the following services: HVAC, electrical, plumbing, carpentry, painting, general repair, parking structure maintenance and oversees the City's custodial services contracts.

**Streets and Sewer**



This division repairs and maintains streets, sidewalks, traffic signals, street signs, lighting, and sewer and storm drain systems. It provides contract administration for the street sweeping and solid waste collection programs and assists other City departments with various projects.

**Parks Maintenance**

This division provides contract administration for the maintenance of park facilities, landscaped and natural open spaces, landscaping street medians, street trees, Civic Center open areas, and landscaping maintenance districts. It also provides water conservation services and janitorial/building maintenance including park restrooms and recreation facilities.



**Graffiti Abatement Services**

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.

**Fleet and Equipment Maintenance**

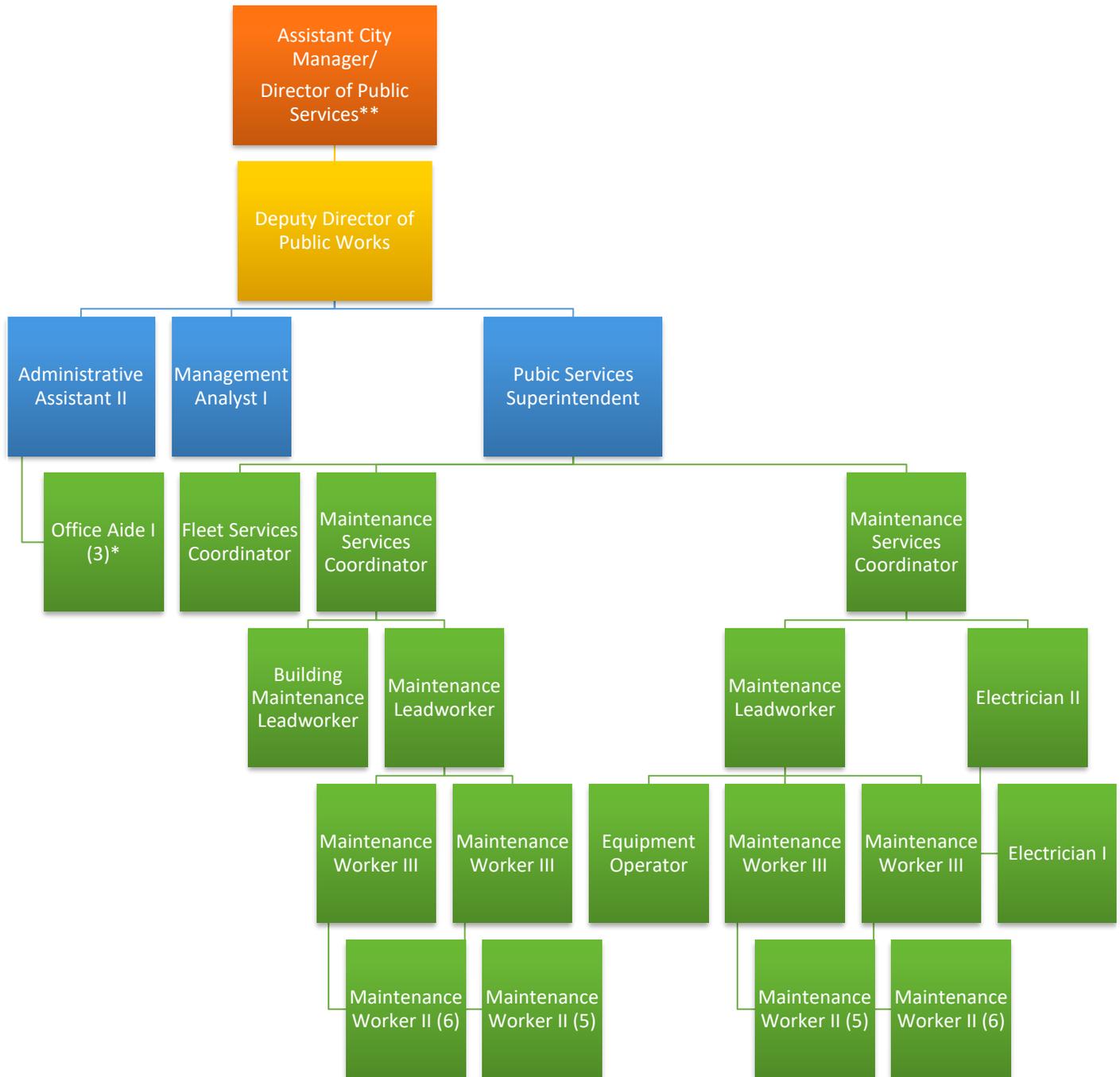
The Fleet Services Division oversees purchasing and maintenance of all City vehicles and equipment, maintains and oversees the City's fueling system, and manages storage and disposal of hazardous materials.



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**

|                                 | FY2021-22<br>Actual | FY2022-23<br>Actual | FY2023-24<br>Original<br>Budget | FY2023-24<br>Estimate | FY2024-25<br>Proposed | Change   |
|---------------------------------|---------------------|---------------------|---------------------------------|-----------------------|-----------------------|----------|
| <b>Maintenance Service</b>      |                     |                     |                                 |                       |                       |          |
| <b><u>Full-Time</u></b>         |                     |                     |                                 |                       |                       |          |
| Administrative Assistant II     | 1                   | 1                   | 1                               | 1                     | 1                     | 0        |
| Building Maintenance Leadworker | 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 Leadworker          | 0                   | 2                   | 2                               | 2                     | 2                     | 0        |
| Maintenance Svcs Coordinator    | 3                   | 3                   | 2                               | 3                     | 2                     | 0        |
| Maintenance Worker II           | 17                  | 22                  | 22                              | 22                    | 22                    | 0        |
| Maintenance Worker III          | 1                   | 4                   | 4                               | 4                     | 4                     | 0        |
| Management Analyst I            | 1                   | 1                   | 1                               | 1                     | 1                     | 0        |
| Public Services Superintendent  | 1                   | 1                   | 1                               | 1                     | 1                     | 0        |
| Public Works Deputy Director    | 1                   | 1                   | 1                               | 1                     | 1                     | 0        |
| Senior Maintenance Worker       | 1                   | 1                   | 0                               | 1                     | 0                     | 0        |
| Street Maintenance Supervisor   | 0                   | 0                   | 1                               | 0                     | 1                     | 0        |
| <b>Full-Time Total</b>          | <b>30</b>           | <b>40</b>           | <b>40</b>                       | <b>40</b>             | <b>40</b>             | <b>0</b> |
| <b><u>Part-Time</u></b>         |                     |                     |                                 |                       |                       |          |
| Maintenance Assistant           | 1                   | 1                   | 1                               | 1                     | 1                     | 0        |
| Office Aide I                   | 0                   | 0                   | 0                               | 3                     | 3                     | 3        |
| <b>Part-Time Total</b>          | <b>1</b>            | <b>1</b>            | <b>1</b>                        | <b>4</b>              | <b>4</b>              | <b>3</b> |
| <b>Grand Total</b>              | <b>31</b>           | <b>41</b>           | <b>41</b>                       | <b>44</b>             | <b>44</b>             | <b>3</b> |



## General Fund

### Public Works Department

#### Goals and Objectives

##### City Council Goal: 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 (CIP).
4. Continue to complete all graffiti abatement requests within the 48-hour response window.
5. Continue sewer manhole roach abatement.
6. Complete Maintenance and Servicing improvements for Proposition A County Park Bond Funded project, including improvements to the Del Norte Dog Park.
7. Develop street signs and markings replacement program.
8. Develop Citywide asset inventory with replacement program.

#### 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.
- Six fields at the WC Sportsplex were upgraded with an infield mix and laser level to provide a high-quality playing surface for athletes. These upgrades provide a smoother and more consistent surface for athletes to play on, which reduces the risk of injuries. This also allows water to drain quicker, reducing the likelihood of rainouts or game cancellations.
- Replaced Goal Post at Cortez Park Football.
- Installed City Monuments at various entrances throughout the City.
- Procured equipment and established Pothole repair program.
- Completed first of seven zone of sidewalk inspection and repaired 1,625 minor trip hazard repairs.
- Completed 5,000 square feet of sidewalk repairs.
- Removed overgrown vegetation at Woodgrove Park.
- Restriping of legends and crosswalks.
- Assisted H.O.P.E. Team with abatement of four large homeless encampments.
- Responded to 6,975 GoGov Citizen Issue Reports.

General Fund

**Public Works Department**

**Performance Measures**

| Service Indicators                                  | Department Goal or Objective Addressed | FY 2022-23 Actual | FY 2023-24 Estimate | FY 2024-25 Estimate |
|---|--|-------------------|---------------------|---------------------|
| City Facility Maintenance - All Other Facilities    | #2                                     | 62                | 65                  | 68                  |
| City Facility repairs Request for Police Department | #2                                     | 7                 | 7                   | 7                   |
| City Facility Repairs for Fire Station              | #2                                     | 22                | 23                  | 24                  |
| City Park - Dog Bag Devices Empty                   | #6                                     | 12                | 13                  | 14                  |
| City Park Community Centers                         | #6                                     | 19                | 20                  | 21                  |
| City Sidewalk Issues                                | #2                                     | 33                | 35                  | 37                  |
| City Sports Facilities                              | #2                                     | 8                 | 8                   | 8                   |
| Damaged or Missing Street Signs                     | #7                                     | 40                | 42                  | 44                  |
| Discarded Trash Item - Illegal Dumping              | #2                                     | 774               | 813                 | 854                 |
| Dog Park  | #6                                     | 2                 | 2                   | 2                   |
| Electrical Issues at City Facilities                | #2                                     | 46                | 48                  | 50                  |
| Fallen Branch or City Tree                          | #2                                     | 283               | 297                 | 312                 |
| Graffiti  | #4                                     | 4,629             | 4,860               | 5,103               |
| Manhole Repairs                                     | #5                                     | 4                 | 4                   | 4                   |
| Manholes & Cleanouts                                | #5                                     | 16                | 17                  | 18                  |
| Median Vegetation - City Property                   | #2                                     | 12                | 13                  | 14                  |
| Other   | #2                                     | 1                 | 1                   | 1                   |
| Park Irrigation Issues                              | #2                                     | 25                | 26                  | 27                  |
| Park Playground Equipment Damage                    | #6                                     | 3                 | 3                   | 3                   |
| Paseo or Greenspace Vegetation or Damages           | #2                                     | 6                 | 6                   | 6                   |
| Potholes or Damages to Streets                      | #2                                     | 339               | 356                 | 374                 |
| Restrooms in Parks                                  | #6                                     | 2                 | 2                   | 2                   |
| Sewer Orders  | #5                                     | 9                 | 9                   | 9                   |
| Slow Drainage/Lateral Stoppage                      | #5                                     | 18                | 19                  | 20                  |
| Streetlights Owned & Maintained by So Cal Edison    | #2                                     | 49                | 51                  | 53                  |
| Streetlights owned by the city                      | #2                                     | 88                | 94                  | 100                 |
| Traffic Signal Lights                               | #2                                     | 188               | 197                 | 206                 |
| Trash in City Parks                                 | #6                                     | 28                | 28                  | 28                  |
| Tree Trim Requests                                  | #2                                     | 212               | 223                 | 235                 |
| Water Fountain - City Parks                         | #6                                     | 4                 | 4                   | 4                   |
| Weeds & Overgrown Vegetation - Public Property      | #2                                     | 34                | 36                  | 38                  |



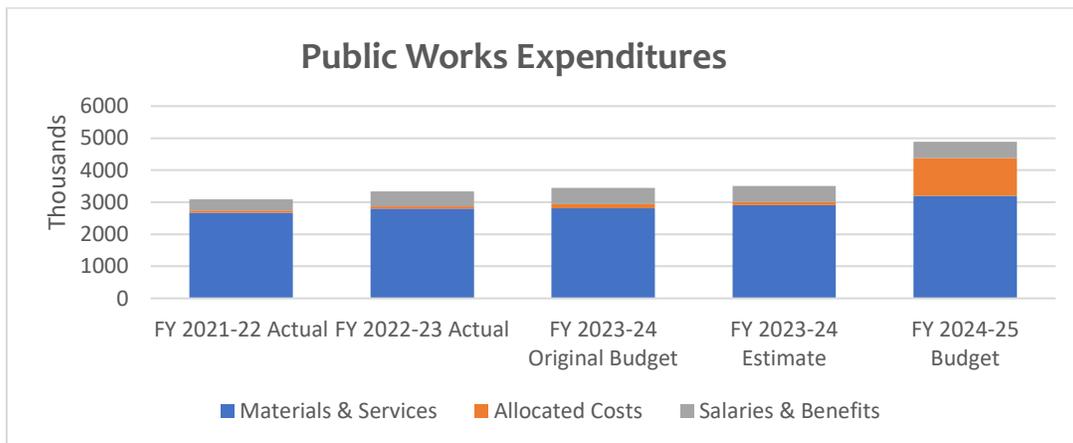
General Fund

**Public Works Department**

| Expenditures                    |                   |                   |                            |                     |                   |                      |
|---------------------------------|-------------------|-------------------|----------------------------|---------------------|-------------------|----------------------|
|                                 | FY 2021-22 Actual | FY 2022-23 Actual | FY 2023-24 Original Budget | FY 2023-24 Estimate | FY 2024-25 Budget | Increase/ (Decrease) |
| <b>Salaries &amp; Benefits</b>  | <b>346,559</b>    | <b>462,225</b>    | <b>504,278</b>             | <b>492,583</b>      | <b>501,862</b>    | <b>(2,416)</b>       |
| Salaries                        | 192,587           | 267,269           | 348,743                    | 348,988             | 324,439           | (24,304)             |
| Benefits                        | 109,546           | 148,223           | 129,735                    | 132,090             | 148,738           | 19,003               |
| PERS UAL Payment                | 19,299            | 26,481            | 0                          | 0                   | 16,825            | 16,825               |
| Overtime                        | 25,127            | 20,252            | 25,800                     | 11,505              | 11,860            | (13,940)             |
| <b>Materials &amp; Services</b> | <b>2,671,624</b>  | <b>2,799,723</b>  | <b>2,810,390</b>           | <b>2,907,304</b>    | <b>3,202,248</b>  | <b>391,858</b>       |
| Materials & Services            | 1,611,031         | 1,653,252         | 1,686,700                  | 1,712,804           | 1,995,050         | 308,350              |
| Utilities                       | 1,016,102         | 1,121,220         | 1,064,800                  | 1,117,200           | 1,136,700         | 71,900               |
| Maintenance & Repairs           | 43,300            | 19,677            | 58,000                     | 58,000              | 58,000            | 0                    |
| Fuel                            | 1,191             | 5,574             | 890                        | 19,300              | 12,498            | 11,608               |
| <b>Allocated Costs</b>          | <b>75,600</b>     | <b>75,600</b>     | <b>132,600</b>             | <b>107,400</b>      | <b>1,180,525</b>  | <b>1,047,925</b>     |
| Allocated Costs                 | 75,600            | 75,600            | 132,600                    | 107,400             | 1,180,525         | 1,047,925            |
| <b>Grand Total</b>              | <b>3,093,783</b>  | <b>3,337,548</b>  | <b>3,447,268</b>           | <b>3,507,287</b>    | <b>4,884,635</b>  | <b>1,437,367</b>     |

**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 includes the expected increase in cost for HVAC maintenance.



General Fund

**Public Works Department**

**Expenditures by Division**

|   | FY 2021-22<br>Actual | FY 2022-23<br>Actual | FY 2023-24<br>Original<br>Budget | FY 2023-<br>24<br>Estimate | FY 2024-<br>25 Budget | Increase/<br>(Decrease) |
|---|----------------------|----------------------|----------------------------------|----------------------------|-----------------------|-------------------------|
| <b>City Buildings</b>                   |                      |                      |                                  |                            |                       |                         |
| Salaries & Benefits                     | 91,385               | 138,141              | 136,455                          | 129,528                    | 172,675               | 36,220                  |
| Materials & Services                    | 995,142              | 1,014,389            | 982,400                          | 998,700                    | 1,119,750             | 137,350                 |
| Allocated Costs                         | 34,500               | 34,500               | 50,410                           | 49,010                     | 28,934                | (21,476)                |
| <b>City Buildings Total</b>             | <b>1,121,027</b>     | <b>1,187,030</b>     | <b>1,169,265</b>                 | <b>1,177,238</b>           | <b>1,321,359</b>      | <b>152,094</b>          |
| <b>Graffiti</b>                         |                      |                      |                                  |                            |                       |                         |
| Salaries & Benefits                     | 107,491              | 91,063               | 179,518                          | 173,471                    | 188,798               | 9,280                   |
| Materials & Services                    | 21,945               | 15,217               | 20,900                           | 20,900                     | 20,900                | 0                       |
| <b>Graffiti Total</b>                   | <b>129,436</b>       | <b>106,280</b>       | <b>200,418</b>                   | <b>194,371</b>             | <b>209,698</b>        | <b>9,280</b>            |
| <b>Landfill Enforcement</b>             |                      |                      |                                  |                            |                       |                         |
| Salaries & Benefits                     | 3,045                | 1,241                | 300                              | 689                        | 116                   | (184)                   |
| Materials & Services                    | 1,600                | 1,830                | 8,900                            | 8,900                      | 8,900                 | 0                       |
| <b>Landfill Enforcement Total</b>       | <b>4,645</b>         | <b>3,071</b>         | <b>9,200</b>                     | <b>9,589</b>               | <b>9,016</b>          | <b>(184)</b>            |
| <b>Maintenance Service</b>              |                      |                      |                                  |                            |                       |                         |
| Salaries & Benefits                     | 117,952              | 208,021              | 165,318                          | 168,437                    | 121,882               | (43,436)                |
| Materials & Services                    | 75,140               | 95,759               | 94,000                           | 122,400                    | 116,852               | 22,852                  |
| Allocated Costs                         | 5,900                | 5,900                | 12,080                           | 8,380                      | 1,118,304             | 1,106,224               |
| <b>Maintenance Service Total</b>        | <b>198,992</b>       | <b>309,680</b>       | <b>271,398</b>                   | <b>299,217</b>             | <b>1,357,038</b>      | <b>1,085,640</b>        |
| <b>Park Maintenance</b>                 |                      |                      |                                  |                            |                       |                         |
| Salaries & Benefits                     | 26,686               | 23,759               | 22,687                           | 20,353                     | 18,291                | (4,396)                 |
| Materials & Services                    | 1,577,797            | 1,672,528            | 1,704,190                        | 1,756,404                  | 1,935,846             | 231,656                 |
| Allocated Costs                         | 35,200               | 35,200               | 70,110                           | 50,010                     | 33,287                | (36,823)                |
| <b>Park Maintenance Total</b>           | <b>1,639,683</b>     | <b>1,731,487</b>     | <b>1,796,987</b>                 | <b>1,826,767</b>           | <b>1,987,424</b>      | <b>190,437</b>          |
| <b>Traffic Signal Maintenance</b>       |                      |                      |                                  |                            |                       |                         |
| Salaries & Benefits                     | 0                    | 0                    | 0                                | 105                        | 100                   | 100                     |
| <b>Traffic Signal Maintenance Total</b> | <b>0</b>             | <b>0</b>             | <b>0</b>                         | <b>105</b>                 | <b>100</b>            | <b>100</b>              |
| <b>Grand Total</b>                      | <b>3,093,783</b>     | <b>3,337,548</b>     | <b>3,447,268</b>                 | <b>3,507,287</b>           | <b>4,884,635</b>      | <b>1,437,367</b>        |





*Page intentionally left blank.*

## 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

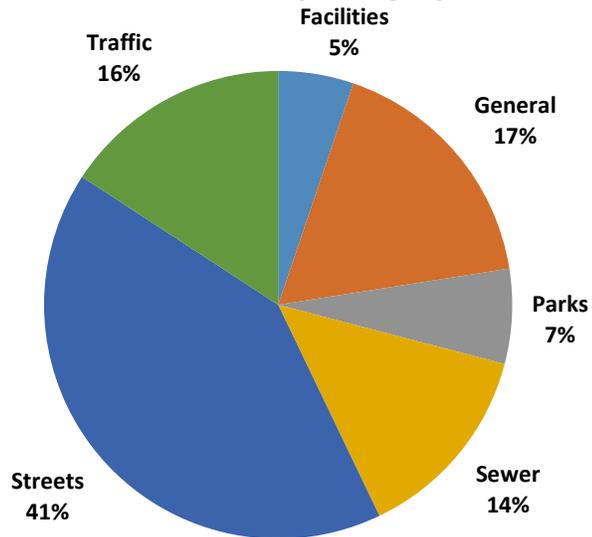
Funded Projects

| Category           | Prior Years       | FYE 2025          | FYE 2026         | FYE 2027         | FYE 2028         | FYE 2029       | Project Total      |
|--------------------|-------------------|-------------------|------------------|------------------|------------------|----------------|--------------------|
| Facilities         | 5,036,791         | 825,000           | 250,000          | -                | -                | -              | 6,111,791          |
| General            | 20,374,060        | -                 | -                | -                | -                | -              | 20,374,060         |
| Parks              | 5,360,280         | 1,170,000         | 620,000          | 280,000          | 280,000          | -              | 7,710,280          |
| Sewer              | 14,193,295        | 2,078,400         | -                | -                | -                | -              | 16,271,695         |
| Streets            | 15,565,326        | 10,763,000        | 7,514,000        | 7,339,000        | 7,296,000        | 150,000        | 48,627,326         |
| Traffic            | 12,875,720        | 3,820,000         | 690,000          | 600,000          | 600,000          | -              | 18,585,720         |
| <b>Grand Total</b> | <b>73,405,472</b> | <b>18,656,400</b> | <b>9,074,000</b> | <b>8,219,000</b> | <b>8,176,000</b> | <b>150,000</b> | <b>117,680,872</b> |

Unfunded Projects

| Category           | Project Estimate  |
|--------------------|-------------------|
| Facilities         | 5,634,999         |
| General            | 225,000           |
| Parks              | 6,473,598         |
| Streets            | 99,999            |
| Traffic            | 2,380,000         |
| <b>Grand Total</b> | <b>14,813,596</b> |

Funded CIP by Category

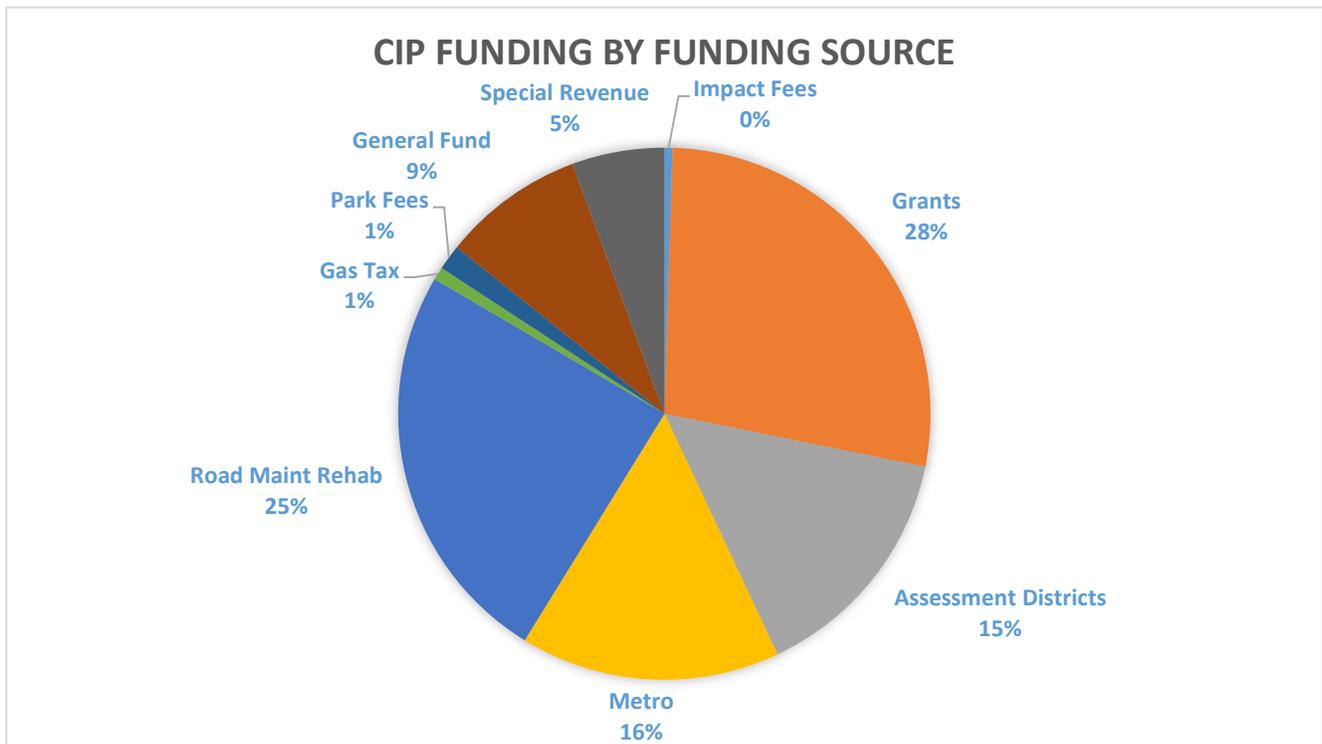


Capital Improvement Program

Summary

Funded Projects by Funding Source

| Project Totals       | Facilities       | General           | Parks            | Sewer             | Streets           | Traffic           | Grand Total        |
|----------------------|------------------|-------------------|------------------|-------------------|-------------------|-------------------|--------------------|
| Assessment Districts |                  |                   |                  | 16,271,695        | 1,150,000         |                   | 17,421,695         |
| Gas Tax              |                  |                   |                  |                   | 240,000           | 690,000           | 930,000            |
| General Fund         | 6,101,091        | 1,435,520         | 2,444,350        |                   | 177,980           |                   | 10,158,940         |
| Grants               | -                | 18,499,736        | 755,157          |                   | 2,473,392         | 10,874,460        | 32,602,745         |
| Impact Fees          | 10,700           | 338,806           | 229,999          |                   |                   |                   | 579,505            |
| Metro                |                  |                   |                  |                   | 13,854,267        | 4,730,000         | 18,584,267         |
| Park Fees            |                  |                   | 1,800,775        |                   |                   |                   | 1,800,775          |
| Road Maint Rehab     |                  |                   |                  |                   | 26,711,686        | 2,291,260         | 29,002,946         |
| Special Revenue      |                  | 99,999            | 2,479,999        |                   | 4,020,000         |                   | 6,599,998          |
| <b>Grand Total</b>   | <b>6,111,791</b> | <b>20,374,060</b> | <b>7,710,280</b> | <b>16,271,695</b> | <b>48,627,326</b> | <b>18,585,720</b> | <b>117,680,872</b> |



Capital Improvement Program

**FY 2023-2024 Completed Projects**

| Category/Project                        | Total Project    |
|---|------------------|
| General                                 | 930,000          |
| 22016, Sports Field Lighting            | 930,000          |
| Streets                                 | 4,379,706        |
| 23014, Residential Street Rehab (22-23) | 4,111,971        |
| 23033, Workman Ave Rehab                | 89,755           |
| 23031, PMP Update                       | 177,980          |
| <b>Grand Total</b>                      | <b>5,309,706</b> |



Capital Improvement Program

**FY 2023-2024 Projects Underway**

| Category/Project                           | Total Project     |
|--|-------------------|
| <b>Facilities</b>                          | <b>5,933,560</b>  |
| 21034, Fire Bldg. Improvements             | 1,542,860         |
| 23001, Police Building Repairs             | 1,060,700         |
| 23003, City Yard Renovations               | 750,000           |
| 23011, Sportsplex Improvements             | 600,000           |
| 23015, City Yard Roof                      | 250,000           |
| 23025, City Hall Parking Lot Resurfacing   | 125,000           |
| 24002, Emergency Generator at City Hall    | 300,000           |
| 24003, City Hall - Seismic Retrofit        | 500,000           |
| 23034, Facilities Repairs & Improvements   | 805,000           |
| <b>General</b>                             | <b>13,830,293</b> |
| 22011, PSA for Health Dept. Services       | 368,224           |
| 22013, Microwave system infrastructure     | 1,100,000         |
| 22017, ADA Transition Plan                 | 1,000,000         |
| 22020, Pumper Fire Trucks (two)            | 108,385           |
| 22022, New Ambulances                      | 1,686,252         |
| 21002, Permitting System                   | 309,964           |
| 22009, Police & Fire Radios                | 3,589,999         |
| 23002, Fire Station 1 Replacement          | 1,457,470         |
| 23017, City Signage - Entry and Wayfinding | 99,999            |
| 23021, BKK Detention Basin                 | 1,000,000         |
| 22019, Self-Contained Breathing Apparatus  | 1,050,000         |
| 22008, Electrocardiograms Heart Monitors   | 265,000           |
| 22015, Pathway Lighting                    | 295,000           |
| 22014, Financial Accounting System         | 1,500,000         |
| <b>Parks</b>                               | <b>6,480,280</b>  |
| 22001, Galster Park Playground             | 400,000           |
| 22002, Orangewood Park Restroom            | 375,775           |
| 22003, Shadow Oak Parking Lot Imp.         | 800,000           |
| 23006, Friendship Park Improvements        | 874,507           |
| 23007, Drinking Fountains & Picnic Areas   | 500,000           |
| 23012, Skate park mural                    | 99,999            |
| 24007, Cortez Equip. Room & Snack Bar      | 99,999            |
| 23024, Cortez Trash Enclosure & Goal Post  | 50,000            |
| 23022, Del Norte Tennis Courts             | 40,000            |
| 23023, Gingrich Basketball Courts          | 40,000            |
| 23005, Parks Restroom Improvements         | 1,000,000         |
| 23019, Security Cameras & Lights           | 900,000           |



Capital Improvement Program

**FY 2023-2024 Projects Underway**

| Category/Project                              | Total Project     |
|---|-------------------|
| 24001, Del Norte Park Imp. & Dog Park         | 1,300,000         |
| <b>Sewer</b>                                  | <b>14,661,795</b> |
| 21009, CIPP Lining Program                    | 457,800           |
| 17022, Azusa Sewer Lift Station               | 4,196,451         |
| 21008, Sewer System Mgmt. Plan Update         | 75,000            |
| 21010, Replace Glenview Sewer Main            | 3,500,000         |
| 21013, Sewer System Controls & Power          | 432,544           |
| 24004, Southside Sewer CIPP Lining            | 3,500,000         |
| 24005, Southside Sewer Replacement            | 2,500,000         |
| <b>Streets</b>                                | <b>17,337,164</b> |
| 21016, Median Landscaping                     | 2,900,000         |
| 21031, Sidewalk Assessment & Repair           | 240,000           |
| 22006, Catch Basin Cleaning                   | 320,000           |
| 19006, Azusa Ave Street Rehab                 | 2,473,392         |
| 22004, Pedestrian & Vehicle Safety Imp.       | 5,848,300         |
| 21014, Sidewalk, Curb & Gutter Repairs        | 720,000           |
| 21019, Street Lights LED's Conversion         | 300,000           |
| 21015, Sidewalk & Concrete Repairs            | 280,000           |
| 24008, Residential Street Rehab (23-24)       | 2,600,000         |
| 24006, Catch Basin CPS Unit Upgrade           | 500,000           |
| 23029, Bus Shelter Replacement                | 995,269           |
| 22027, Citrus Ave Rehab                       | 160,203           |
| <b>Traffic</b>                                | <b>16,685,720</b> |
| 21025, Traffic Control Devices Install        | 90,000            |
| 21024, Traf Sig Controller & Bckp Battery     | 330,000           |
| 23008, Regional Signal Synchronization        | 1,800,000         |
| 23009, Lark Ellen/Badillo Traffic Signal Imp. | 200,000           |
| 23010, Cameron/Citrus Traffic Signal          | 500,000           |
| 23016, Traf. Signs, Stripping, Pvmt. Markers  | 600,000           |
| 23027, Pedestrian & Vehicle Safety Imp. 22-23 | 2,291,260         |
| 23028, HSIP Cycle 10 Improvements             | 3,874,460         |
| 23032, Azusa Pedestrian & Signal Imp.         | 7,000,000         |
| <b>Grand Total</b>                            | <b>74,928,812</b> |



Capital Improvement Program

**FY 2024-2025 Funded Projects**

| Category/Project                              | FYE 2025          | Total Project     |
|---|-------------------|-------------------|
| <b>Facilities</b>                             | <b>825,000</b>    | <b>2,030,000</b>  |
| 25XXX, City Hall Elevators                    | 250,000           | 1,000,000         |
| 25XXX, Demo of Former Chamber Building        | 75,000            | 225,000           |
| 23034, Facilities Repairs & Improvements      | 500,000           | 805,000           |
| <b>Parks</b>                                  | <b>1,170,000</b>  | <b>2,290,000</b>  |
| 23007, Drinking Fountains & Picnic Areas      | 100,000           | 500,000           |
| 25XXX, Gingrich Park Tot Lot                  | 340,000           | 340,000           |
| 23019, Security Cameras & Lights              | 180,000           | 900,000           |
| 25XXX, Parks Master Plan                      | 500,000           | 500,000           |
| 25XXX, Lark Ellen House - Site Improvements   | 50,000            | 50,000            |
| <b>Sewer</b>                                  | <b>2,078,400</b>  | <b>2,500,244</b>  |
| 21009, CIPP Lining Program                    | 152,600           | 457,800           |
| 21013, Sewer System Controls & Power          | 315,900           | 432,544           |
| 25XXX, Lift Station at Quail Valley/Cameron   | 200,000           | 200,000           |
| 25XXX, Sewer Master Plan Update               | 500,000           | 500,000           |
| 25XXX, Closed Circuit TV inspection           | 100,000           | 100,000           |
| 25XXX, Sewer Main Replacement Area 116-1      | 666,000           | 666,000           |
| 25XXX, Sewer Main Replacement Area 161-1      | 143,900           | 143,900           |
| <b>Streets</b>                                | <b>10,763,000</b> | <b>19,331,300</b> |
| 21016, Median Landscaping                     | 350,000           | 2,900,000         |
| 22006, Catch Basin Cleaning                   | 200,000           | 320,000           |
| 22004, Pedestrian & Vehicle Safety Imp.       | 1,000,000         | 5,848,300         |
| 21014, Sidewalk, Curb & Gutter Repairs        | 180,000           | 720,000           |
| 21015, Sidewalk & Concrete Repairs            | 70,000            | 280,000           |
| 25001, Residential Street Rehab (24-25)       | 5,363,000         | 5,363,000         |
| 25XXX, Street Underpass Pumps                 | 300,000           | 600,000           |
| 25XXX, Streetlight Replacement (annual)       | 100,000           | 100,000           |
| 25XXX, Street Sweeping Signs & Equip.         | 1,200,000         | 1,200,000         |
| 25XXX, Trash Capture Device Install           | 2,000,000         | 2,000,000         |
| <b>Traffic</b>                                | <b>3,820,000</b>  | <b>10,195,720</b> |
| 21025, Traffic Control Devices Install        | 30,000            | 60,000            |
| 25XXX, Traffic & Engineering Surveys          | 100,000           | 100,000           |
| 21024, Traf Sig Controller & Bckp Battery     | 90,000            | 270,000           |
| 23008, Regional Signal Synchronization        | 800,000           | 1,800,000         |
| 23016, Traf. Signs, Stripping, Pvmt. Markers  | 100,000           | 400,000           |
| 23027, Pedestrian & Vehicle Safety Imp. 22-23 | 500,000           | 2,291,260         |
| 23028, HSIP Cycle 10 Improvements             | 800,000           | 3,874,460         |
| 25XXX, Nogales St Connector Improvements      | 300,000           | 300,000           |
| 25XXX, Glendora/Vincent                       | 100,000           | 100,000           |
| 25XXX, Traffic Improvements at Intersections  | 1,000,000         | 1,000,000         |
| <b>Grand Total</b>                            | <b>18,656,400</b> | <b>36,347,264</b> |



Capital Improvement Program

Category: Facilities

Funded Projects

| Project                                  | Prior Years      | FYE 2025       | FYE 2026       | FYE 2027 | FYE 2028 | FYE 2029 | 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 | 305,000          | 500,000        | -              | -        | -        | -        | 805,000          |
| 24002, Emergency Generator at City Hall  | 150,000          | -              | -              | -        | -        | -        | 150,000          |
| 24003, City Hall - Seismic Retrofit      | 250,000          | -              | -              | -        | -        | -        | 250,000          |
| 25XXX, City Hall Elevators               | -                | 250,000        | 250,000        | -        | -        | -        | 500,000          |
| 25XXX, Demo of Former Chamber Building   | -                | 75,000         | -              | -        | -        | -        | 75,000           |
| <b>Grand Total</b>                       | <b>5,036,791</b> | <b>825,000</b> | <b>250,000</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>6,111,791</b> |

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          |
| City Hall - Exterior Improvement         | 400,000          |
| Electric Vehicle Charging Upgrades       | 99,999           |
| <b>Grand Total</b>                       | <b>5,634,999</b> |

**Total Facilities Projects 11,746,790**



Capital Improvement Program

Category: Facilities

Funded Projects

| Project, Funding Source                             | Prior Years      | FYE 2025       | FYE 2026       | FYE 2027 | FYE 2028 | FYE 2029 | Project Total    |
|---|------------------|----------------|----------------|----------|----------|----------|------------------|
| <b>21034, Fire Bldg. Improvements</b>               |                  |                |                |          |          |          |                  |
| 160 CIP   | 1,542,860        | -              | -              | -        | -        | -        | 1,542,860        |
| <b>23001, Police Building Repairs</b>               |                  |                |                |          |          |          |                  |
| 116 Grants  | -                | -              | -              | -        | -        | -        | -                |
| 160 CIP   | 1,050,000        | -              | -              | -        | -        | -        | 1,050,000        |
| 164 DIF   | 10,700           | -              | -              | -        | -        | -        | 10,700           |
| <b>23002, Fire Station 1 Replacement</b>            |                  |                |                |          |          |          |                  |
| 160 CIP   | 3,231            | -              | -              | -        | -        | -        | 3,231            |
| Developer Developer                                 | -                | -              | -              | -        | -        | -        | -                |
| <b>23003, City Yard Renovations</b>                 |                  |                |                |          |          |          |                  |
| 160 CIP   | 750,000          | -              | -              | -        | -        | -        | 750,000          |
| <b>23011, Sportsplex Improvements</b>               |                  |                |                |          |          |          |                  |
| 160 CIP   | 600,000          | -              | -              | -        | -        | -        | 600,000          |
| <b>23015, City Yard Roof</b>                        |                  |                |                |          |          |          |                  |
| 160 CIP   | 250,000          | -              | -              | -        | -        | -        | 250,000          |
| <b>23025, City Hall Parking Lot Resurfacing</b>     |                  |                |                |          |          |          |                  |
| 160 CIP   | 125,000          | -              | -              | -        | -        | -        | 125,000          |
| <b>23034, Facilities Repairs &amp; Improvements</b> |                  |                |                |          |          |          |                  |
| 160 CIP   | 305,000          | 500,000        | -              | -        | -        | -        | 805,000          |
| <b>24002, Emergency Generator at City Hall</b>      |                  |                |                |          |          |          |                  |
| 160 CIP   | 150,000          | -              | -              | -        | -        | -        | 150,000          |
| <b>24003, City Hall - Seismic Retrofit</b>          |                  |                |                |          |          |          |                  |
| 160 CIP   | 250,000          | -              | -              | -        | -        | -        | 250,000          |
| <b>25XXX, City Hall Elevators</b>                   |                  |                |                |          |          |          |                  |
| 160 CIP   | -                | 250,000        | 250,000        | -        | -        | -        | 500,000          |
| <b>25XXX, Demo of Former Chamber Building</b>       |                  |                |                |          |          |          |                  |
| 160 CIP   | -                | 75,000         | -              | -        | -        | -        | 75,000           |
| <b>Grand Total</b>                                  | <b>5,036,791</b> | <b>825,000</b> | <b>250,000</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>6,111,791</b> |



Capital Improvement Program

Category: Facilities

New Projects Funded FY2024-25

| Project Name                    | Funding Sources | Council Goal Addressed               | Justification                             | Impact on Operating                   | Est. Annual Impact | Project Total    |
|---------------------------------|-----------------|--------------------------------------|---|---------------------------------------|--------------------|------------------|
| City Hall Elevators             | 160 CIP         | Enhance City Image and Effectiveness | Address deferred maintenance.             | Reduce number of emergency call-outs. | 8% Maint. Savings  | \$500,000        |
| Demo of Former Chamber Building | 160 CIP         | Enhance City Image and Effectiveness | Safety. Reduces City's risk of liability. | N/A                                   | N/A                | \$75,000         |
| <b>Grand Total</b>              |                 |                                      |   |                                       |                    | <b>\$575,000</b> |



Capital Improvement Program

Category: General

Funded Projects

| Project                                    | Prior Years       | FYE 2025 | FYE 2026 | FYE 2027 | FYE 2028 | FYE 2029 | 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         |
| <b>Grand Total</b>                         | <b>20,374,060</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>20,374,060</b> |

Unfunded Projects

| Project Name                 | Project Estimate |
|------------------------------|------------------|
| City Branding                | 100,000          |
| BKK Monitoring System & Imp. | 125,000          |
| <b>Grand Total</b>           | <b>225,000</b>   |

**Total General Projects 20,599,060**

Capital Improvement Program

Category: General

Funded Projects

| Project, Funding Source                             | Prior Years | FYE 2025 | FYE 2026 | FYE 2027 | FYE 2028 | FYE 2029 | Project Total |
|---|-------------|----------|----------|----------|----------|----------|---------------|
| <b>19038, Pre-Alerting System</b>                   |             |          |          |          |          |          |               |
| 160 CIP   | 435,520     | -        |          |          |          | -        | 435,520       |
| <b>21002, Permitting System</b>                     |             |          |          |          |          |          |               |
| 162 IT Fund   | 309,964     | -        | -        | -        | -        | -        | 309,964       |
| <b>22008, Electrocardiograms Heart Monitors</b>     |             |          |          |          |          |          |               |
| 179 ARPA  | 265,000     | -        | -        | -        | -        | -        | 265,000       |
| <b>22009, Police &amp; Fire Radios</b>              |             |          |          |          |          |          |               |
| 179 ARPA  | 3,589,999   | -        | -        | -        | -        | -        | 3,589,999     |
| <b>22010, Fire Station Repairs</b>                  |             |          |          |          |          |          |               |
| 160 CIP   | -           | -        |          |          |          | -        | -             |
| 179 ARPA  | 499,406     | -        | -        | -        | -        | -        | 499,406       |
| <b>22011, PSA for Health Dept. Services</b>         |             |          |          |          |          |          |               |
| 179 ARPA  | 368,224     | -        | -        | -        | -        | -        | 368,224       |
| <b>22012, Job Training &amp; Creating (Medians)</b> |             |          |          |          |          |          |               |
| 179 ARPA  | 1,000,000   | -        | -        | -        | -        | -        | 1,000,000     |
| <b>22013, Microwave system infrastructure</b>       |             |          |          |          |          |          |               |
| 179 ARPA  | 1,100,000   | -        | -        | -        | -        | -        | 1,100,000     |
| <b>22014, Financial Accounting System</b>           |             |          |          |          |          |          |               |
| 179 ARPA  | 1,500,000   | -        | -        | -        | -        | -        | 1,500,000     |
| <b>22015, Pathway Lighting</b>                      |             |          |          |          |          |          |               |
| 179 ARPA  | 295,000     | -        | -        | -        | -        | -        | 295,000       |
| <b>22019, Self-Contained Breathing Apparatus</b>    |             |          |          |          |          |          |               |
| 179 ARPA  | 1,050,000   | -        | -        | -        | -        | -        | 1,050,000     |
| <b>22020, Pumper Fire Trucks (two)</b>              |             |          |          |          |          |          |               |
| 179 ARPA  | 1,820,471   | -        | -        | -        | -        | -        | 1,820,471     |
| 232 Grants  | 108,385     | -        |          |          |          | -        | 108,385       |
| <b>22021, Ladder Truck (Quint)</b>                  |             |          |          |          |          |          |               |
| 179 ARPA  | 1,829,529   | -        | -        | -        | -        | -        | 1,829,529     |
| 232 Grants  | -           | -        | -        | -        | -        | -        | -             |
| <b>22022, New Ambulances</b>                        |             |          |          |          |          |          |               |
| 179 ARPA  | 1,686,252   | -        | -        | -        | -        | -        | 1,686,252     |
| <b>23002, Fire Station 1 Replacement</b>            |             |          |          |          |          |          |               |
| 179 ARPA  | 1,457,470   | -        | -        | -        | -        | -        | 1,457,470     |
| <b>23017, City Signage - Entry and Wayfinding</b>   |             |          |          |          |          |          |               |
| 212 Public Arts                                     | 99,999      | -        | -        | -        | -        | -        | 99,999        |



**Capital Improvement Program**

**Category: General**

**Funded Projects**

| Project, Funding Source                       | Prior Years       | FYE 2025 | FYE 2026 | FYE 2027 | FYE 2028 | FYE 2029 | Project Total     |
|---|-------------------|----------|----------|----------|----------|----------|-------------------|
| <b>23018, Digital Aerial Data Acquisition</b> |                   |          |          |          |          |          |                   |
| 162 IT Fund                                   | 28,842            | -        | -        | -        | -        | -        | 28,842            |
| <b>23021, BKK Detention Basin</b>             |                   |          |          |          |          |          |                   |
| 160 CIP                                       | 1,000,000         | -        | -        | -        | -        | -        | 1,000,000         |
| <b>Grand Total</b>                            | <b>18,444,060</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>18,444,060</b> |

Capital Improvement Program

Category: Parks

Funded Projects

| Project                                     | Prior Years      | FYE 2025         | FYE 2026       | FYE 2027       | FYE 2028       | FYE 2029 | 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        | 100,000        | -        | 500,000          |
| 23012, Skate park mural                     | 99,999           | -                | -              | -              | -              | -        | 99,999           |
| 23019, Security Cameras & Lights            | 180,000          | 180,000          | 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          |
| <b>Grand Total</b>                          | <b>5,360,280</b> | <b>1,170,000</b> | <b>620,000</b> | <b>280,000</b> | <b>280,000</b> | <b>-</b> | <b>7,710,280</b> |

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        |
| Walmart Basketball Courts          | 250,000          |
| Sportsplex Field Lighting          | 1,270,000        |
| Lighting at all city ball fields   | 999,999          |
| Park Read Board Signs              | 300,000          |
| <b>Grand Total</b>                 | <b>6,473,598</b> |

|                             |                   |
|-----------------------------|-------------------|
| <b>Total Parks Projects</b> | <b>14,183,878</b> |
|-----------------------------|-------------------|



Capital Improvement Program

Category: Parks

Funded Projects

| Project, Funding Source                              | Prior Years | FYE 2025 | FYE 2026 | FYE 2027 | FYE 2028 | FYE 2029 | Project Total |
|--|-------------|----------|----------|----------|----------|----------|---------------|
| <b>22001, Galster Park Playground</b>                |             |          |          |          |          |          |               |
| 236 Measure A  | 400,000     | -        | -        | -        | -        | -        | 400,000       |
| <b>22002, Orangewood Park Restroom</b>               |             |          |          |          |          |          |               |
| 172 PDF C  | 375,775     | -        | -        | -        | -        | -        | 375,775       |
| <b>22003, Shadow Oak Parking Lot Imp.</b>            |             |          |          |          |          |          |               |
| 197 Measure W  | 800,000     | -        | -        | -        | -        | -        | 800,000       |
| <b>23005, Parks Restroom Improvements</b>            |             |          |          |          |          |          |               |
| 160 CIP  | 1,000,000   | -        | -        | -        | -        | -        | 1,000,000     |
| <b>23006, Friendship Park Improvements</b>           |             |          |          |          |          |          |               |
| 131 CDBG   | 755,157     | -        | -        | -        | -        | -        | 755,157       |
| 177 PDF  | 75,000      | -        | -        | -        | -        | -        | 75,000        |
| <b>23007, Drinking Fountains &amp; Picnic Areas</b>  |             |          |          |          |          |          |               |
| 160 CIP  | 100,000     | 100,000  | 100,000  | 100,000  | 100,000  | -        | 500,000       |
| <b>23012, Skate park mural</b>                       |             |          |          |          |          |          |               |
| 212 Public Arts                                      | 99,999      | -        | -        | -        | -        | -        | 99,999        |
| <b>23019, Security Cameras &amp; Lights</b>          |             |          |          |          |          |          |               |
| 160 CIP  | 180,000     | 180,000  | 180,000  | 180,000  | 180,000  | -        | 900,000       |
| <b>23020, Parks Security Cameras &amp; Lighting</b>  |             |          |          |          |          |          |               |
| 160 CIP  | 150,000     | -        | -        | -        | -        | -        | 150,000       |
| 175 PDF  | 150,000     | -        | -        | -        | -        | -        | 150,000       |
| <b>23022, Del Norte Tennis Courts</b>                |             |          |          |          |          |          |               |
| 166 Impact Fees                                      | 40,000      | -        | -        | -        | -        | -        | 40,000        |
| <b>23023, Gingrich Basketball Courts</b>             |             |          |          |          |          |          |               |
| 166 Impact Fees                                      | 40,000      | -        | -        | -        | -        | -        | 40,000        |
| <b>23024, Cortez Trash Enclosure &amp; Goal Post</b> |             |          |          |          |          |          |               |
| 166 Impact Fees                                      | 50,000      | -        | -        | -        | -        | -        | 50,000        |
| <b>24001, Del Norte Park Imp. &amp; Dog Park</b>     |             |          |          |          |          |          |               |
| 170 PDF  | 1,300,000   | -        | -        | -        | -        | -        | 1,300,000     |
| <b>24007, Cortez Equip. Room &amp; Snack Bar</b>     |             |          |          |          |          |          |               |
| 166 Impact Fees                                      | 99,999      | -        | -        | -        | -        | -        | 99,999        |
| <b>25XXX, Gingrich Park Tot Lot</b>                  |             |          |          |          |          |          |               |
| 236 Measure A  | -           | 340,000  | -        | -        | -        | -        | 340,000       |
| <b>25XXX, Lark Ellen House - Site Improvements</b>   |             |          |          |          |          |          |               |
| 169 Pk Acq.  | -           | 50,000   | -        | -        | -        | -        | 50,000        |



Capital Improvement Program

Category: Parks

Funded Projects

| Project, Funding Source               | Prior Years      | FYE 2025         | FYE 2026       | FYE 2027       | FYE 2028       | FYE 2029 | Project Total    |
|---------------------------------------|------------------|------------------|----------------|----------------|----------------|----------|------------------|
| <b>25XXX, Parks Master Plan</b>       |                  |                  |                |                |                |          |                  |
| 191 GPU                               | -                | 500,000          |                |                |                | -        | 500,000          |
| <b>26XXX, California Park Tot Lot</b> |                  |                  |                |                |                |          |                  |
| 236 Measure A                         | -                | -                | 340,000        | -              | -              | -        | 340,000          |
| <b>Grand Total</b>                    | <b>5,615,930</b> | <b>1,170,000</b> | <b>620,000</b> | <b>280,000</b> | <b>280,000</b> | <b>-</b> | <b>7,965,930</b> |



Capital Improvement Program

Category: Parks

New Projects Funded FY2024-25

| Project Name                         | Funding Sources | Council Goal Addressed               | Justification   | Impact on Operating              | Est. Annual Impact | Project Total    |
|--------------------------------------|-----------------|--------------------------------------|---|----------------------------------|--------------------|------------------|
| Gingrich Park Tot Lot                | 236 Measure A   | Enhance City Image and Effectiveness | Improve recreational and park opportunities in the community. | Reduce future maintenance costs. | 8% Maint. Savings  | \$340,000        |
| Lark Ellen House - Site Improvements | 169 Pk Acq.     | Enhance City Image and Effectiveness | Safety. Reduces City's risk of liability.                     | Reduce future maintenance costs. | 8% Maint. Savings  | \$50,000         |
| Parks Master Plan                    | 191 GPU         | Enhance City Image and Effectiveness | Improve recreational and park opportunities in the community. | N/A                              | N/A                | \$500,000        |
| <b>Grand Total</b>                   |                 |                                      |   |                                  |                    | <b>\$890,000</b> |

Capital Improvement Program

Category: Sewer

Funded Projects

| Project                                     | Prior Years | FYE 2025 | FYE 2026 | FYE 2027 | FYE 2028 | FYE 2029 | 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                  | 305,200     | 152,600  | -        | -        | -        | -        | 457,800       |
| 21010, Replace Glenview Sewer Main          | 3,500,000   | -        | -        | -        | -        | -        | 3,500,000     |
| 21013, Sewer System Controls & Power        | 116,644     | 315,900  | -        | -        | -        | -        | 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                 |                   |
| <b>Total Sewer Projects</b> | <b>16,271,695</b> |



Capital Improvement Program

Category: Sewer

Funded Projects

| Project, Funding Source                            | Prior Years       | FYE 2025         | FYE 2026 | FYE 2027 | FYE 2028 | FYE 2029 | Project Total     |
|--|-------------------|------------------|----------|----------|----------|----------|-------------------|
| <b>17022, Azusa Sewer Lift Station</b>             |                   |                  |          |          |          |          |                   |
| 189 Sewer  | 4,196,451         | -                | -        | -        | -        | -        | 4,196,451         |
| <b>21009, CIPP Lining Program</b>                  |                   |                  |          |          |          |          |                   |
| 189 Sewer  | 305,200           | 152,600          | -        | -        | -        | -        | 457,800           |
| <b>21013, Sewer System Controls &amp; Power</b>    |                   |                  |          |          |          |          |                   |
| 189 Sewer  | 116,644           | 315,900          | -        | -        | -        | -        | 432,544           |
| <b>24004, Southside Sewer CIPP Lining</b>          |                   |                  |          |          |          |          |                   |
| 189 Sewer  | 3,500,000         | -                | -        | -        | -        | -        | 3,500,000         |
| <b>24005, Southside Sewer Replacement</b>          |                   |                  |          |          |          |          |                   |
| 189 Sewer  | 2,500,000         | -                | -        | -        | -        | -        | 2,500,000         |
| <b>25XXX, Closed Circuit TV inspection</b>         |                   |                  |          |          |          |          |                   |
| 189 Sewer  | -                 | 100,000          | -        | -        | -        | -        | 100,000           |
| <b>25XXX, Lift Station at Quail Valley/Cameron</b> |                   |                  |          |          |          |          |                   |
| 189 Sewer  | -                 | 200,000          | -        | -        | -        | -        | 200,000           |
| <b>25XXX, Sewer Main Replacement Area 116-1</b>    |                   |                  |          |          |          |          |                   |
| 189 Sewer  | -                 | 666,000          | -        | -        | -        | -        | 666,000           |
| <b>25XXX, Sewer Main Replacement Area 161-1</b>    |                   |                  |          |          |          |          |                   |
| 189 Sewer  | -                 | 143,900          | -        | -        | -        | -        | 143,900           |
| <b>25XXX, Sewer Master Plan Update</b>             |                   |                  |          |          |          |          |                   |
| 189 Sewer  | -                 | 500,000          | -        | -        | -        | -        | 500,000           |
| <b>Grand Total</b>                                 | <b>10,618,295</b> | <b>2,078,400</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>12,696,695</b> |

Capital Improvement Program

Category: Sewer

New Projects Funded FY2024-25

| Project Name                         | Funding Sources | Council Goal Addressed               | Justification                    | Impact on Operating                   | Est. Annual Impact | Project Total      |
|--------------------------------------|-----------------|--------------------------------------|----------------------------------|---------------------------------------|--------------------|--------------------|
| CIPP Lining Program                  | 189 Sewer       | Enhance City Image and Effectiveness | Maintain critical infrastructure | Reduce number of emergency call-outs. | N/A                | \$457,800          |
| Closed Circuit TV inspection         | 189 Sewer       | Enhance City Image and Effectiveness | Maintain critical infrastructure | Reduce number of emergency call-outs. | N/A                | \$100,000          |
| Lift Station at Quail Valley/Cameron | 189 Sewer       | Enhance City Image and Effectiveness | Maintain critical infrastructure | Reduce number of emergency call-outs. | N/A                | \$200,000          |
| Sewer Main Replacement               | 189 Sewer       | Enhance City Image and Effectiveness | Maintain critical infrastructure | Reduce number of emergency call-outs. | N/A                | \$666,000          |
| Sewer Main Replacement Area 161-1    | 189 Sewer       | Enhance City Image and Effectiveness | Maintain critical infrastructure | Reduce number of emergency call-outs. | N/A                | \$143,900          |
| Sewer Master Plan Update             | 189 Sewer       | Enhance City Image and Effectiveness | Maintain critical infrastructure | Reduce number of emergency call-outs. | N/A                | \$500,000          |
| Sewer System Controls & Power        | 189 Sewer       | Enhance City Image and Effectiveness | Maintain critical infrastructure | Reduce number of emergency call-outs. | N/A                | \$432,544          |
| <b>Grand Total</b>                   |                 |                                      |                                  |                                       |                    | <b>\$2,500,244</b> |



Capital Improvement Program

Category: Streets

Funded Projects

| Project                                 | Prior Years       | FYE 2025          | FYE 2026         | FYE 2027         | FYE 2028         | FYE 2029       | Project Total     |
|---|-------------------|-------------------|------------------|------------------|------------------|----------------|-------------------|
| 19006, Azusa Ave Street Rehab           | 2,511,848         | -                 | -                | -                | -                | -              | 2,511,848         |
| 21014, Sidewalk, Curb & Gutter Repairs  | 360,000           | 180,000           | 180,000          | -                | -                | -              | 720,000           |
| 21015, Sidewalk & Concrete Repairs      | 140,000           | 70,000            | 70,000           | -                | -                | -              | 280,000           |
| 21016, Median Landscaping               | 1,500,000         | 350,000           | 350,000          | 350,000          | 350,000          | -              | 2,900,000         |
| 21019, Street Lights LED's Conversion   | 300,000           | -                 | -                | -                | -                | -              | 300,000           |
| 21031, Sidewalk Assessment & Repair     | 240,000           | -                 | -                | -                | -                | -              | 240,000           |
| 22004, Pedestrian & Vehicle Safety Imp. | 1,848,300         | 1,000,000         | 1,000,000        | 1,000,000        | 1,000,000        | -              | 5,848,300         |
| 22006, Catch Basin Cleaning             | 120,000           | 200,000           | -                | -                | -                | -              | 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            | -                 | 90,000           | -                | -                | -              | 177,980           |
| 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         |
| 25XXX, Street Sweeping Signs & Equip.   | -                 | 1,200,000         | -                | -                | -                | -              | 1,200,000         |
| 25XXX, Street Underpass Pumps           | -                 | 300,000           | 300,000          | 300,000          | 150,000          | 150,000        | 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) | -                 | -                 | 5,524,000        | -                | -                | -              | 5,524,000         |
| 27001, Residential Street Rehab (26-27) | -                 | -                 | -                | 5,689,000        | -                | -              | 5,689,000         |
| 28001, Residential Street Rehab (27-28) | -                 | -                 | -                | -                | 5,796,000        | -              | 5,796,000         |
| 29001, Residential Street Rehab (28-29) | -                 | -                 | -                | -                | -                | -              | -                 |
| <b>Grand Total</b>                      | <b>15,565,326</b> | <b>10,763,000</b> | <b>7,514,000</b> | <b>7,339,000</b> | <b>7,296,000</b> | <b>150,000</b> | <b>48,627,326</b> |

Unfunded Projects

| Project Name                        | Project Estimate |
|-------------------------------------|------------------|
| Install lighting on Glendora Avenue | 99,999           |
| <b>Grand Total</b>                  | <b>99,999</b>    |

|                               |                   |
|-------------------------------|-------------------|
| <b>Total Streets Projects</b> | <b>48,727,325</b> |
|-------------------------------|-------------------|



Capital Improvement Program

Category: Streets

Funded Projects

| Project, Funding Source                            | Prior Years | FYE 2025  | FYE 2026  | FYE 2027  | FYE 2028  | FYE 2029 | Project Total |
|--|-------------|-----------|-----------|-----------|-----------|----------|---------------|
| <b>19006, Azusa Ave Street Rehab</b>               |             |           |           |           |           |          |               |
| 140 Grants   | 2,473,392   | -         | -         | -         | -         | -        | 2,473,392     |
| 224 Measure R                                      | 5,040       | -         | -         | -         | -         | -        | 5,040         |
| 235 Measure M                                      | -           | -         | -         | -         | -         | -        | -             |
| 237 SB1  | 33,416      | -         | -         | -         | -         | -        | 33,416        |
| <b>21014, Sidewalk, Curb &amp; Gutter Repairs</b>  |             |           |           |           |           |          |               |
| 235 Measure M                                      | 360,000     | 180,000   | 180,000   | -         | -         | -        | 720,000       |
| <b>21015, Sidewalk &amp; Concrete Repairs</b>      |             |           |           |           |           |          |               |
| 128 TDA  | 140,000     | 70,000    | 70,000    | -         | -         | -        | 280,000       |
| <b>21016, Median Landscaping</b>                   |             |           |           |           |           |          |               |
| 188 CW MD  | 750,000     | 100,000   | 100,000   | 100,000   | 100,000   | -        | 1,150,000     |
| 224 Measure R                                      | 750,000     | 250,000   | 250,000   | 250,000   | 250,000   | -        | 1,750,000     |
| <b>21019, Street Lights LED's Conversion</b>       |             |           |           |           |           |          |               |
| 224 Measure R                                      | 300,000     | -         | -         | -         | -         | -        | 300,000       |
| <b>21031, Sidewalk Assessment &amp; Repair</b>     |             |           |           |           |           |          |               |
| 124 GT   | 240,000     | -         | -         | -         | -         | -        | 240,000       |
| <b>22004, Pedestrian &amp; Vehicle Safety Imp.</b> |             |           |           |           |           |          |               |
| 237 SB1  | 1,848,300   | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | -        | 5,848,300     |
| <b>22006, Catch Basin Cleaning</b>                 |             |           |           |           |           |          |               |
| 197 Measure W                                      | 120,000     | 200,000   | -         | -         | -         | -        | 320,000       |
| <b>22027, Citrus Ave Rehab</b>                     |             |           |           |           |           |          |               |
| 235 Measure M                                      | 160,203     | -         | -         | -         | -         | -        | 160,203       |
| <b>23013, Citrus Ave Rehab</b>                     |             |           |           |           |           |          |               |
| 235 Measure M                                      | -           | -         | -         | -         | -         | -        | -             |
| <b>23029, Bus Shelter Replacement</b>              |             |           |           |           |           |          |               |
| 235 Measure M                                      | 995,269     | -         | -         | -         | -         | -        | 995,269       |
| <b>24006, Catch Basin CPS Unit Upgrade</b>         |             |           |           |           |           |          |               |
| 197 Measure W                                      | 500,000     | -         | -         | -         | -         | -        | 500,000       |
| <b>24008, Residential Street Rehab (23-24)</b>     |             |           |           |           |           |          |               |
| 237 SB1  | 2,600,000   | -         | -         | -         | -         | -        | 2,600,000     |
| <b>25001, Residential Street Rehab (24-25)</b>     |             |           |           |           |           |          |               |
| 235 Measure M                                      | -           | 1,988,000 | -         | -         | -         | -        | 1,988,000     |
| 237 SB1  | -           | 3,375,000 | -         | -         | -         | -        | 3,375,000     |
| <b>25XXX, Street Sweeping Signs &amp; Equip.</b>   |             |           |           |           |           |          |               |



Capital Improvement Program

Category: Streets

Funded Projects

| Project, Funding Source                 | Prior Years       | FYE 2025          | FYE 2026         | FYE 2027         | FYE 2028         | FYE 2029       | Project Total     |
|---|-------------------|-------------------|------------------|------------------|------------------|----------------|-------------------|
| 197 Measure W                           | -                 | 1,200,000         |                  |                  |                  | -              | 1,200,000         |
| 25XXX, Street Underpass Pumps           |                   |                   |                  |                  |                  |                |                   |
| 235 Measure M                           | -                 | 300,000           | 300,000          | 300,000          | 150,000          | 150,000        | 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                           | -                 | -                 | 2,048,000        | -                | -                | -              | 2,048,000         |
| 237 SB1                                 | -                 | -                 | 3,476,000        | -                | -                | -              | 3,476,000         |
| 27001, Residential Street Rehab (26-27) |                   |                   |                  |                  |                  |                |                   |
| 235 Measure M                           | -                 | -                 | -                | 2,109,000        | -                | -              | 2,109,000         |
| 237 SB1                                 | -                 | -                 | -                | 3,580,000        | -                | -              | 3,580,000         |
| 28001, Residential Street Rehab (27-28) |                   |                   |                  |                  |                  |                |                   |
| 235 Measure M                           | -                 | -                 | -                | -                | 2,109,000        | -              | 2,109,000         |
| 237 SB1                                 | -                 | -                 | -                | -                | 3,687,000        | -              | 3,687,000         |
| 29001, Residential Street Rehab (28-29) |                   |                   |                  |                  |                  |                |                   |
| 235 Measure M                           | -                 | -                 | -                | -                | -                | -              | -                 |
| 237 SB1                                 | -                 | -                 | -                | -                | -                | -              | -                 |
| <b>Grand Total</b>                      | <b>11,275,620</b> | <b>10,763,000</b> | <b>7,424,000</b> | <b>7,339,000</b> | <b>7,296,000</b> | <b>150,000</b> | <b>44,247,620</b> |



Capital Improvement Program

Category: Streets

New Projects Funded FY2024-25

| Project Name                     | Funding Sources | Council Goal Addressed               | Justification           | Impact on Operating                     | Est. Annual Impact | Project Total       |
|----------------------------------|-----------------|--------------------------------------|-------------------------|---|--------------------|---------------------|
| Median Landscaping               | 188 CW MD       | Enhance City Image and Effectiveness | Improve aesthetics.     | N/A                                     | N/A                | \$1,150,000         |
|                                  | 224 Measure R   | Enhance City Image and Effectiveness | Maintain Infrastructure | N/A                                     | N/A                | \$1,750,000         |
| Residential Street Rehab (24-25) | 235 Measure M   | Enhance City Image and Effectiveness | Maintain Infrastructure | Reduce future maintenance costs.        | 8% Maint. Savings  | \$1,988,000         |
|                                  | 237 SB1         | Enhance City Image and Effectiveness | Maintain Infrastructure | Reduce future maintenance costs.        | 8% Maint. Savings  | \$3,375,000         |
| Street Underpass Pumps           | 235 Measure M   | Enhance City Image and Effectiveness | Maintain Infrastructure | Reduce risk of claims against the City. | N/A                | \$1,200,000         |
| Streetlight Replacement (annual) | 235 Measure M   | Enhance City Image and Effectiveness | Maintain Infrastructure | Reduce risk of claims against the City. | N/A                | \$100,000           |
| Street Sweeping Signs & Equip.   | 197 Measure W   | Enhance City Image and Effectiveness | Maintain Infrastructure | Reduce future maintenance costs.        | 8% Maint. Savings  | \$1,200,000         |
| Trash Capture Device Install     | 197 Measure W   | Enhance City Image and Effectiveness | Maintain Infrastructure | Reduce future maintenance costs.        | 8% Maint. Savings  | \$2,000,000         |
| <b>Grand Total</b>               |                 |                                      |                         |   |                    | <b>\$12,763,000</b> |



Capital Improvement Program

Category: Traffic

Funded Projects

| Project                                       | Prior Years       | FYE 2025         | FYE 2026       | FYE 2027       | FYE 2028       | FYE 2029 | Project Total     |
|---|-------------------|------------------|----------------|----------------|----------------|----------|-------------------|
| 21024, Traf Sig Controller & Bckp Battery     | 150,000           | 90,000           | 90,000         | -              | -              | -        | 330,000           |
| 21025, Traffic Control Devices Install        | 60,000            | 30,000           | -              | -              | -              | -        | 90,000            |
| 23008, Regional Signal Synchronization        | 1,000,000         | 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  | 600,000           | 100,000          | 100,000        | 100,000        | 100,000        | -        | 1,000,000         |
| 23027, Pedestrian & Vehicle Safety Imp. 22-2. | 291,260           | 500,000          | 500,000        | 500,000        | 500,000        | -        | 2,291,260         |
| 23028, HSIP Cycle 10 Improvements             | 3,074,460         | 800,000          | -              | -              | -              | -        | 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         |
| <b>Grand Total</b>                            | <b>12,875,720</b> | <b>3,820,000</b> | <b>690,000</b> | <b>600,000</b> | <b>600,000</b> | <b>-</b> | <b>18,585,720</b> |

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          |
| <b>Grand Total</b>                  | <b>2,380,000</b> |

|                               |                   |
|-------------------------------|-------------------|
| <b>Total Traffic Projects</b> | <b>20,965,720</b> |
|-------------------------------|-------------------|

Capital Improvement Program

Category: Traffic

Funded Projects

| Project, Funding Source                                  | Prior Years       | FYE 2025         | FYE 2026       | FYE 2027       | FYE 2028       | FYE 2029 | Project Total     |
|--|-------------------|------------------|----------------|----------------|----------------|----------|-------------------|
| <b>21024, Traf Sig Controller &amp; Bckp Battery</b>     |                   |                  |                |                |                |          |                   |
| 124 GT   | 60,000            | -                | -              | -              | -              | -        | 60,000            |
| 235 Measure M  | 90,000            | 90,000           | 90,000         | -              | -              | -        | 270,000           |
| <b>21025, Traffic Control Devices Install</b>            |                   |                  |                |                |                |          |                   |
| 124 GT   | 30,000            | -                | -              | -              | -              | -        | 30,000            |
| 235 Measure M  | 30,000            | 30,000           | -              | -              | -              | -        | 60,000            |
| <b>23008, Regional Signal Synchronization</b>            |                   |                  |                |                |                |          |                   |
| 235 Measure M  | 1,000,000         | 800,000          | -              | -              | -              | -        | 1,800,000         |
| <b>23009, Lark Ellen/Badillo Traffic Signal Imp.</b>     |                   |                  |                |                |                |          |                   |
| 224 Measure R  | 200,000           | -                | -              | -              | -              | -        | 200,000           |
| <b>23010, Cameron/Citrus Traffic Signal</b>              |                   |                  |                |                |                |          |                   |
| 235 Measure M  | 500,000           | -                | -              | -              | -              | -        | 500,000           |
| <b>23016, Traf. Signs, Stripping, Pvmt. Markers</b>      |                   |                  |                |                |                |          |                   |
| 124 GT   | 600,000           | -                | -              | -              | -              | -        | 600,000           |
| 235 Measure M  | -                 | 100,000          | 100,000        | 100,000        | 100,000        | -        | 400,000           |
| <b>23027, Pedestrian &amp; Vehicle Safety Imp. 22-23</b> |                   |                  |                |                |                |          |                   |
| 237 SB1  | 291,260           | 500,000          | 500,000        | 500,000        | 500,000        | -        | 2,291,260         |
| <b>23028, HSIP Cycle 10 Improvements</b>                 |                   |                  |                |                |                |          |                   |
| 144 HSIP   | 3,074,460         | 800,000          | -              | -              | -              | -        | 3,874,460         |
| <b>23032, Azusa Pedestrian &amp; Signal Imp.</b>         |                   |                  |                |                |                |          |                   |
| 144 HSIP   | 7,000,000         | -                | -              | -              | -              | -        | 7,000,000         |
| <b>25XXX, Glendora/Vincent</b>                           |                   |                  |                |                |                |          |                   |
| 235 Measure M  | -                 | 100,000          | -              | -              | -              | -        | 100,000           |
| <b>25XXX, Nogales St Connector Improvements</b>          |                   |                  |                |                |                |          |                   |
| 235 Measure M  | -                 | 300,000          | -              | -              | -              | -        | 300,000           |
| <b>25XXX, Traffic &amp; Engineering Surveys</b>          |                   |                  |                |                |                |          |                   |
| 224 Measure R  | -                 | 100,000          | -              | -              | -              | -        | 100,000           |
| <b>25XXX, Traffic Improvements at Intersections</b>      |                   |                  |                |                |                |          |                   |
| 235 Measure M  | -                 | 1,000,000        | -              | -              | -              | -        | 1,000,000         |
| <b>Grand Total</b>                                       | <b>12,875,720</b> | <b>3,820,000</b> | <b>690,000</b> | <b>600,000</b> | <b>600,000</b> | <b>-</b> | <b>18,585,720</b> |



Capital Improvement Program

Category: Traffic

New Projects Funded FY2024-25

| Project Name                          | Funding Sources | Council Goal Addressed               | Justification                        | Impact on Operating | Est. Annual Impact | Project Total      |
|---------------------------------------|-----------------|--------------------------------------|--------------------------------------|---------------------|--------------------|--------------------|
| Glendora/Vincent                      | 235 Measure M   | Enhance City Image and Effectiveness | Enhance vehicle mobility and safety. | N/A                 | N/A                | \$100,000          |
| HSIP Cycle 10 Improvements            | 144 HSIP        | Enhance City Image and Effectiveness | Enhance vehicle mobility and safety. | N/A                 | N/A                | \$3,874,460        |
| Nogales St Connector Improvements     | 235 Measure M   | Enhance City Image and Effectiveness | Enhance vehicle mobility and safety. | N/A                 | N/A                | \$300,000          |
| Regional Signal Synchronization       | 235 Measure M   | Enhance City Image and Effectiveness | Enhance vehicle mobility and safety. | N/A                 | N/A                | \$1,800,000        |
| Traffic & Engineering Surveys         | 224 Measure R   | Enhance City Image and Effectiveness | Enhance vehicle mobility and safety. | N/A                 | N/A                | \$100,000          |
| Traffic Improvements at Intersections | 235 Measure M   | Enhance City Image and Effectiveness | Enhance vehicle mobility and safety. | N/A                 | N/A                | \$1,000,000        |
| <b>Grand Total</b>                    |                 |                                      |                                      |                     |                    | <b>\$7,174,460</b> |





*Page intentionally left blank.*

**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 |
|---------------------|-------------------------|
| 2025                | 578,918                 |
| 2026                | 578,918                 |
| 2027                | 578,918                 |
| 2028                | 578,918                 |
| 2029                | 578,918                 |
| 2030-2034           | 2,894,590               |
| 2035                | 578,918                 |
| <b>Total</b>        | <b>\$6,368,098</b>      |

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<br>Principal | Series A<br>Interest | Series B<br>Principal | Series B<br>Interest | Total              |
|-------------------------|-----------------------|----------------------|-----------------------|----------------------|--------------------|
| 2025                    | 450,000               | 19,575               | 840,000               | 97,706               | 1,407,281          |
| 2026                    | 470,000               | 5,288                | 730,000               | 72,719               | 1,278,007          |
| 2027                    | -                     | -                    | 145,000               | 58,409               | 203,409            |
| 2028                    | -                     | -                    | 415,000               | 33,469               | 448,469            |
| 2029                    | -                     | -                    | 425,000               | 48,700               | 473,700            |
| 2030-2033               | -                     | -                    | 680,000               | 25,500               | 705,500            |
| <b>Total 2017 Bonds</b> | <b>\$920,000</b>      | <b>\$24,863</b>      | <b>\$3,235,000</b>    | <b>\$336,503</b>     | <b>\$4,516,366</b> |

**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<br>Principal | 2006 A<br>Interest | 2006 B<br>Principal | 2006 B<br>Interest | Total               |
|-------------------------|---------------------|--------------------|---------------------|--------------------|---------------------|
| 2025                    | 445,000             | 403,500            | 285,000             | 295,795            | 1,429,295           |
| 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           |
| 2030-2034               | 3,135,000           | 1,104,750          | 2,180,000           | 737,505            | 7,157,255           |
| 2035-2036               | 2,475,000           | 187,250            | 1,070,000           | 98,334             | 3,830,584           |
| <b>Total 2006 Bonds</b> | <b>\$8,070,000</b>  | <b>\$3,075,500</b> | <b>\$4,875,000</b>  | <b>\$2,130,089</b> | <b>\$18,150,589</b> |

**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<br>Principal | 2018 A<br>Interest | 2018 B<br>Principal | 2018 B<br>Interest | Total               |
|-------------------------|---------------------|--------------------|---------------------|--------------------|---------------------|
| 2025                    | 585,000             | 750,650            | 405,000             | 116,100            | 1,856,750           |
| 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           |
| 2030-2034               | 6,260,000           | 2,688,400          | 500,000             | 22,345             | 9,470,745           |
| 2035-2039               | 6,680,000           | 541,000            | -                   | -                  | 7,221,000           |
| 2040-2044               | 580,000             | 48,000             | -                   | -                  | 628,000             |
| <b>Total 2018 Bonds</b> | <b>\$16,760,000</b> | <b>\$6,722,150</b> | <b>\$2,700,000</b>  | <b>\$425,951</b>   | <b>\$26,608,101</b> |



**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        |                     | Total                |
|-------------------------|----------------------|---------------------|----------------------|
|                         | Principal            | Interest            |                      |
| 2025                    | 4,525,000            | 6,813,563           | 11,338,563           |
| 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           |
| 2030-2034               | 34,920,000           | 28,555,905          | 63,475,905           |
| 2035-2039               | 49,020,000           | 21,071,041          | 70,091,041           |
| 2040-2044               | 67,370,000           | 10,012,559          | 77,382,559           |
| 2045                    | 16,105,000           | 313,403             | 16,418,403           |
| <b>Total 2020 Bonds</b> | <b>\$192,315,000</b> | <b>\$92,846,042</b> | <b>\$285,161,042</b> |

**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             |                  | Solar              |                    | Total              |
|-------------------------|--------------------|------------------|--------------------|--------------------|--------------------|
|                         | Principal          | Interest         | Principal          | Interest           |                    |
| 2025                    | 184,780            | 80,137           | 98,902             | 111,098            | 474,917            |
| 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            |
| 2030-2034               | 1,211,401          | 172,031          | 635,618            | 414,382            | 2,433,432          |
| 2035-2039               | 445,718            | 14,035           | 1,251,661          | 267,142            | 1,978,556          |
| 2040-2041               | -                  | -                | 691,518            | 31,027             | 722,545            |
| <b>Total 2018 Bonds</b> | <b>\$2,673,271</b> | <b>\$525,959</b> | <b>\$3,110,560</b> | <b>\$1,230,788</b> | <b>\$7,540,578</b> |



Debt Service

Summary of all Outstanding Debt

Summary of All Debt by Principal and Interest

| Year-ending June 30 | Principal            | Interest             | Total                |
|---------------------|----------------------|----------------------|----------------------|
| 2024                | 7,946,684            | 8,914,931            | 16,861,615           |
| 2025                | 8,394,403            | 8,691,320            | 17,085,723           |
| 2026                | 8,453,320            | 8,455,488            | 16,908,808           |
| 2027                | 7,835,771            | 8,220,566            | 16,056,337           |
| 2028                | 8,567,921            | 7,971,083            | 16,539,004           |
| 2029-2033           | 52,193,685           | 35,209,893           | 87,403,578           |
| 2034-2038           | 64,861,261           | 24,868,905           | 89,730,166           |
| 2039-2043           | 68,944,559           | 12,705,619           | 81,650,178           |
| 2044-2045           | 16,230,000           | 1,240,515            | 17,470,515           |
| <b>Total</b>        | <b>\$243,427,604</b> | <b>\$116,278,320</b> | <b>\$359,705,924</b> |

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                |
|---------------------|-----------------------|--------------------|---------------------|---------------------|----------------------|--------------------|----------------------|
| 2025                | 578,918               | 1,407,281          | 1,429,295           | 1,856,750           | 11,338,563           | 474,917            | 17,085,724           |
| 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               | 448,469            | 1,407,872           | 1,856,118           | 11,727,372           | 479,274            | 16,498,023           |
| 2029                | 578,918               | 473,700            | 1,457,681           | 1,857,466           | 11,958,906           | 480,180            | 16,806,851           |
| 2030-34             | 2,894,590             | 705,500            | 7,157,255           | 9,470,745           | 63,475,905           | 2,433,432          | 86,137,427           |
| 2035-39             | 578,909               | -                  | 3,830,584           | 7,221,000           | 70,091,041           | 1,978,556          | 83,700,090           |
| 2040-44             | -                     | -                  | -                   | 628,000             | 77,382,559           | 722,545            | 78,733,104           |
| 2045                | -                     | -                  | -                   | -                   | 16,418,403           | -                  | 16,418,403           |
| <b>Total</b>        | <b>\$6,368,089</b>    | <b>\$4,516,366</b> | <b>\$18,150,589</b> | <b>\$26,608,101</b> | <b>\$285,161,042</b> | <b>\$7,540,578</b> | <b>\$348,344,765</b> |

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

|                                   | FY2021-22<br>Actual | FY2022-23<br>Actual | Original<br>Budget<br>FY2023-24 | Estimated<br>FY2023-24 | Proposed<br>Budget<br>FY2024-25 | Increase/<br>(Decrease) |
|-----------------------------------|---------------------|---------------------|---------------------------------|------------------------|---------------------------------|-------------------------|
| <b>Revenue</b>                    |                     |                     |                                 |                        |                                 |                         |
| Use of Money & Property           | 895,648             | 74,288              | 600,000                         | 500,000                | 500,000                         | (100,000)               |
| <b>Revenue Total</b>              | <b>895,648</b>      | <b>74,288</b>       | <b>600,000</b>                  | <b>500,000</b>         | <b>500,000</b>                  | <b>(100,000)</b>        |
| <b>Expenditures</b>               |                     |                     |                                 |                        |                                 |                         |
| Debt Service                      | 15,369,469          | 14,946,062          | 15,453,591                      | 15,453,591             | 15,872,613                      | 419,022                 |
| <b>Expenditures Total</b>         | <b>15,369,469</b>   | <b>14,946,062</b>   | <b>15,453,591</b>               | <b>15,453,591</b>      | <b>15,872,613</b>               | <b>419,022</b>          |
| <b>Revenues Less Expenditures</b> | <b>(14,871,774)</b> | <b>(14,473,821)</b> | <b>(14,853,591)</b>             | <b>(14,953,591)</b>    | <b>(15,372,613)</b>             |                         |
| Net Transfers                     | 14,919,857          | 14,581,097          | 15,446,292                      | 15,446,292             | 15,372,613                      |                         |
| Net Change in Fund Balance        | 48,083              | 107,276             | 592,701                         | 492,701                | -                               |                         |
| Beginning Fund Balance            | 19,899,380          | 19,947,463          | 20,054,739                      | 20,054,739             | 20,547,440                      |                         |
| <b>Ending Fund Balance</b>        | <b>19,947,463</b>   | <b>20,054,739</b>   | <b>20,647,440</b>               | <b>20,547,440</b>      | <b>20,547,440</b>               |                         |

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.

FY2024-2025 Expenditures

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

| Debt Service              | Principal          | Interest           | Total               | Funding Source   |
|---------------------------|--------------------|--------------------|---------------------|------------------|
| 2018A Bonds               | 585,000            | 750,650            | 1,335,650           | General Fund     |
| 2018B Bonds               | 405,000            | 116,101            | 521,101             | General Fund     |
| 2020A Bonds               | 4,525,000          | 6,813,564          | 11,338,564          | General Fund     |
| 2006A Bonds               | 445,000            | 403,500            | 848,500             | Successor Agency |
| 2006B Bond                | 285,000            | 295,795            | 580,795             | Successor Agency |
| <b>Subtotal Bonds</b>     | <b>\$6,245,000</b> | <b>\$8,379,610</b> | <b>\$14,624,610</b> |                  |
| Lease Purchase Agreements | 283,682            | 191,235            | 474,917             | General Fund     |
| Note Payable to LA County | 579,000            | 186,786            | 765,786             | General Fund     |
| <b>Total Debt Service</b> | <b>\$7,107,682</b> | <b>\$8,757,631</b> | <b>\$15,865,313</b> |                  |



## Summary of Other Funds

| Fund                                   | Expenditures | Revenue   | Transfers   |              |
|--|--------------|-----------|-------------|--------------|
|  |              |           | Transfer In | Transfer Out |
| 116-State Asset Forfeiture             | 100,000      | 6,100     |             |              |
| 117-Equitable Sharing-USDOJ            | 1,999,432    | 84,600    |             |              |
| 118-Equitable Sharing-Treasury         | 675,000      | 42,100    | -           |              |
| 119-Air Quality Improvement Trust      | 226,400      | 144,100   |             |              |
| 120-Prop A Discretionary               | 100,000      | -         |             |              |
| 121-Prop A                             | 2,325,935    | 3,062,260 |             |              |
| 122-Prop C                             | 2,645,532    | 2,578,170 |             |              |
| 124-Gasoline Tax                       | 3,384,327    | 3,003,227 |             |              |
| 127-Police Donations                   | 5,859        | 2,100     |             |              |
| 128-Transportation Development Act     | 70,000       | 70,900    |             | -            |
| 129-AB 939                             | 138,157      | 319,000   |             |              |
| 130-Bureau of Justice Asst.            | -            | -         |             |              |
| 131-Community Dev. Block Grant         | 268,989      | 268,989   |             |              |
| 138-ABC Grant                          | -            | -         |             |              |
| 139-FEMA Grant                         |              |           |             | -            |
| 140-STP Local                          | -            | -         | -           |              |
| 143-LA County Park Bond                | 19,000       | 19,000    |             |              |
| 144-Highway Safety Improvement Program | 800,000      | 800,000   |             |              |
| 145-Waste Mgt Enforcement Grant        | 115,700      | 40,219    | -           |              |
| 146-Senior Meals Program               | 322,708      | 324,100   |             |              |
| 149-Used Oil Block Grant               | 14,710       | 16,600    |             | -            |
| 150-Inmate Welfare                     | 4,000        | 200       |             |              |
| 153-Public Safety Augmentation         | 1,151,855    | 872,400   |             |              |
| 155-COPS/SLESF                         | 290,583      | 293,200   |             |              |
| 156-USDOJ COVID                        | -            | -         |             |              |
| 158-CRV Recycling Grant                | 28,000       | -         | -           |              |
| 160-Capital Projects                   | 1,105,000    |           |             | -            |
| 161-Construction Tax                   | 20,000       | 6,200     |             |              |
| 162-Information Technology             | 179,000      | 408,100   |             |              |
| 164-Police Facilities Dev. Impact Fees | -            | 44,300    |             |              |
| 165-Fire Facilities Dev. Impact Fees   | -            | 53,500    |             |              |
| 166-Park Facilities Dev. Impact Fees   | -            | 75,000    |             |              |
| 167-Admin. Facilities Dev. Impact Fees |              | 7,900     |             |              |

Summary of Other Funds

| Fund                                 | Expenditures | Revenue   | Transfers   |              |
|--------------------------------------|--------------|-----------|-------------|--------------|
|                                      |              |           | Transfer In | Transfer Out |
| 168-PW Facilities Dev. Impact Fees   |              | 3,700     |             |              |
| 169-Park Acquisition Fund            | -            | 47,400    |             |              |
| 170-PDF A - Del Norte                | -            | 29,500    |             | -            |
| 171-PDF B Palm View                  | -            | 35,000    |             | -            |
| 172-PDF C Orangewood - Ca            | -            | 35,300    |             | -            |
| 173-PDF D Walmerado-Cam.             | -            | -         | -           |              |
| 174-PDF E - Cortez                   | -            | 700       |             |              |
| 175-PDF F - Gal-Wogrov-Cam           | -            | 6,800     |             |              |
| 177-PDF H - Friendship               | -            | 1,700     | -           |              |
| 179-ARPA Local Fiscal Recovery Funds | -            | -         |             | -            |
| 180-Future Street Improvements       | 171,400      | 171,400   |             |              |
| 181-Maintenance District #1          | 711,890      | 776,400   |             |              |
| 182-Maintenance District #2          | 514,678      | 276,700   |             | -            |
| 183-WC CSS CFD                       | 147,560      | 111,100   |             |              |
| 184-Maintenance District #4          | 1,479,669    | 1,064,720 | -           |              |
| 186-Maintenance District #6          | 303,124      | 166,100   |             |              |
| 187-Maintenance District #7          | 348,144      | 187,080   |             |              |
| 188-Citywide Maintenance District    | 2,053,439    | 1,918,310 |             |              |
| 189-Sewer Maintenance                | 4,378,338    | 4,533,100 |             |              |
| 190-Auto Plaza Improvement District  | 64,920       | 105,390   |             |              |
| 191-General Plan Update              | 1,000,000    | 302,500   |             |              |
| 197-Measure W Stormwater             | 4,675,000    | 1,469,800 |             |              |
| 205-PEG Fund                         | -            | 300       |             |              |
| 207-OTS Grants                       | -            | -         | -           |              |
| 208-Justice Programs (OJP)           | -            | -         |             |              |
| 212-Art In Public Places             | -            | 15,300    |             |              |
| 218-Homeland Security Grant          | -            | -         | -           |              |
| 220-WC Community Svcs Foundation     | 113,300      | 110,000   |             |              |
| 221-Police Private Grants            |              | -         |             |              |
| 224-Measure R                        | 1,502,174    | 1,997,382 |             |              |
| 225-CDBG - R                         | -            | -         |             |              |
| 232-Non-Federal Grants               | -            | -         |             |              |
| 233-Taskforce Reg. Autotheft Prev.   | 193,688      | 215,000   |             |              |



Summary of Other Funds

| Fund                                 | Expenditures      | Revenue           | Transfers        |              |
|--------------------------------------|-------------------|-------------------|------------------|--------------|
|                                      |                   |                   | Transfer In      | Transfer Out |
| 234-Officer Wellness & Mental Health | 65,294            | 1,400             |                  |              |
| 235-Measure M                        | 5,020,810         | 2,307,500         |                  |              |
| 236-Measure A                        | 340,000           | 340,000           |                  |              |
| 237-SB1 - Road Maintenance Rehab     | 4,875,000         | 2,924,101         | 567,200          | -            |
| 238-Law Enforcement Tobacco Grant    | -                 | -                 |                  |              |
| 239-CA Bureau of State Comm. Corr.   |                   | -                 |                  | -            |
| 240-Measure H                        | 7,500             | 600               | -                |              |
| 241-CASP Certification & Training    |                   | 25,440            |                  |              |
| 242-Sportsplex                       | 912,068           | 159,000           | 753,068          |              |
| 375-Police Enterprise                | 688,804           | 743,600           |                  |              |
| 820-Successor Housing Agency         | 884,456           | 174,000           |                  | -            |
| <b>Grand Total</b>                   | <b>46,441,443</b> | <b>32,798,588</b> | <b>1,320,268</b> | <b>-</b>     |

**Fund 116 - State Asset Forfeiture**

|                                   | FY2021-22<br>Actual | FY2022-23<br>Actual | Original<br>Budget<br>FY2023-24 | Estimated<br>FY2023-24 | Proposed<br>Budget<br>FY2024-25 | Increase/<br>(Decrease) |
|-----------------------------------|---------------------|---------------------|---------------------------------|------------------------|---------------------------------|-------------------------|
| <b>Revenue</b>                    |                     |                     |                                 |                        |                                 |                         |
| Use of Money & Property           | 634                 | 4,340               | 1,610                           | 5,800                  | 6,100                           | 4,490                   |
| From Other Agencies               | 99,945              | -                   | -                               | -                      | -                               | -                       |
| <b>Revenue Total</b>              | <b>100,579</b>      | <b>4,340</b>        | <b>1,610</b>                    | <b>5,800</b>           | <b>6,100</b>                    | <b>4,490</b>            |
| <b>Expenditures</b>               |                     |                     |                                 |                        |                                 |                         |
| Capital Assets                    | -                   | -                   | 100,000                         | 100,000                | 100,000                         | -                       |
| <b>Expenditures Total</b>         | <b>-</b>            | <b>-</b>            | <b>100,000</b>                  | <b>100,000</b>         | <b>100,000</b>                  | <b>-</b>                |
| <b>Revenues Less Expenditures</b> | <b>100,579</b>      | <b>4,340</b>        | <b>(98,390)</b>                 | <b>(94,200)</b>        | <b>(93,900)</b>                 |                         |
| Net Transfers                     | -                   | -                   | -                               | -                      | -                               | -                       |
| <b>Net Change in Fund Balance</b> | <b>100,579</b>      | <b>4,340</b>        | <b>(98,390)</b>                 | <b>(94,200)</b>        | <b>(93,900)</b>                 |                         |
| Beginning Fund Balance            | 179,427             | 280,006             | 284,346                         | 284,346                | 190,146                         |                         |
| <b>Ending Fund Balance</b>        | <b>280,006</b>      | <b>284,346</b>      | <b>185,956</b>                  | <b>190,146</b>         | <b>96,246</b>                   |                         |

**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.

**FY2024-2025 Expenditures**

Capital expenditures this fiscal year will be used for police station repairs.



Fund 117 - Equitable Sharing-USDOJ

|                                   | FY2021-22<br>Actual | FY2022-23<br>Actual | Original<br>Budget<br>FY2023-24 | Estimated<br>FY2023-24 | Proposed<br>Budget<br>FY2024-25 | Increase/<br>(Decrease) |
|-----------------------------------|---------------------|---------------------|---------------------------------|------------------------|---------------------------------|-------------------------|
| <b>Revenue</b>                    |                     |                     |                                 |                        |                                 |                         |
| From Other Agencies               | 1,174,434           | 155,882             | -                               | 13,352                 | -                               | -                       |
| Other Revenues                    | -                   | 52,500              | -                               | -                      | -                               | -                       |
| Use of Money & Property           | 14,427              | 73,765              | 31,380                          | 80,600                 | 84,600                          | 53,220                  |
| <b>Revenue Total</b>              | <b>1,188,861</b>    | <b>282,147</b>      | <b>31,380</b>                   | <b>93,952</b>          | <b>84,600</b>                   | <b>53,220</b>           |
| <b>Expenditures</b>               |                     |                     |                                 |                        |                                 |                         |
| Capital Assets                    | 286,495             | 1,173,234           | 1,045,000                       | 1,045,000              | 1,165,000                       | 120,000                 |
| Materials & Services              | 664,070             | 534,655             | 615,000                         | 615,000                | 645,000                         | 30,000                  |
| Salaries & Benefits               | 165,407             | 89,722              | 334,339                         | 370,939                | 189,432                         | (144,907)               |
| <b>Expenditures Total</b>         | <b>1,115,972</b>    | <b>1,797,611</b>    | <b>1,994,339</b>                | <b>2,030,939</b>       | <b>1,999,432</b>                | <b>5,093</b>            |
| <b>Revenues Less Expenditures</b> | <b>72,889</b>       | <b>(1,515,464)</b>  | <b>(1,962,959)</b>              | <b>(1,936,987)</b>     | <b>(1,914,832)</b>              |                         |
| Net Transfers                     | -                   | -                   | -                               | -                      | -                               | -                       |
| <b>Net Change in Fund Balance</b> | <b>72,889</b>       | <b>(1,515,464)</b>  | <b>(1,962,959)</b>              | <b>(1,936,987)</b>     | <b>(1,914,832)</b>              |                         |
| Beginning Fund Balance            | 5,579,318           | 5,652,207           | 4,136,743                       | 4,136,743              | 2,199,756                       |                         |
| <b>Ending Fund Balance</b>        | <b>5,652,207</b>    | <b>4,136,743</b>    | <b>2,173,784</b>                | <b>2,199,756</b>       | <b>284,924</b>                  |                         |

**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 2024-25. 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.

**FY2024-2025 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.
- 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, dispatch console maintenance, information technology support services, virtualized infrastructure items, and software licenses. **\$430,000**
- Special Enforcement Team travel costs, pursuant to joint local-federal narcotics investigations. **\$15,000**
- Police vehicles and mounted equipment. **\$300,000**
- Equipment items including body-worn & in-car camera system, tactical response equipment, location tracking equipment, radio equipment, handheld ticketing equipment, and simulator training equipment. **\$515,000**
- Police supplies: GPS surveillance items to track narcotics suspects, SWAT supplies, protective gear, & other emergency response items supporting front line law enforcement. **\$100,000**

Fund 118 - Equitable Sharing-Treasury

|                                   | FY2021-22<br>Actual | FY2022-23<br>Actual | Original<br>Budget<br>FY2023-24 | Estimated<br>FY2023-24 | Proposed<br>Budget<br>FY2024-25 | Increase/<br>(Decrease) |
|-----------------------------------|---------------------|---------------------|---------------------------------|------------------------|---------------------------------|-------------------------|
| <b>Revenue</b>                    |                     |                     |                                 |                        |                                 |                         |
| From Other Agencies               | -                   | 1,163,793           | -                               | 2,131,393              | -                               | -                       |
| Use of Money & Property           | -                   | 7,539               | -                               | 40,100                 | 42,100                          | 42,100                  |
| <b>Revenue Total</b>              | <b>-</b>            | <b>1,171,332</b>    | <b>-</b>                        | <b>2,171,493</b>       | <b>42,100</b>                   | <b>42,100</b>           |
| <b>Expenditures</b>               |                     |                     |                                 |                        |                                 |                         |
| Capital Assets                    | -                   | -                   | 415,000                         | 415,000                | 575,000                         | 160,000                 |
| Materials & Services              | -                   | -                   | 65,700                          | 65,700                 | 100,000                         | 34,300                  |
| <b>Expenditures Total</b>         | <b>-</b>            | <b>-</b>            | <b>480,700</b>                  | <b>480,700</b>         | <b>675,000</b>                  | <b>194,300</b>          |
| <b>Revenues Less Expenditures</b> | <b>-</b>            | <b>1,171,332</b>    | <b>(480,700)</b>                | <b>1,690,793</b>       | <b>(632,900)</b>                |                         |
| Net Transfers                     | -                   | 42,225              | -                               | -                      | -                               | -                       |
| <b>Net Change in Fund Balance</b> | <b>-</b>            | <b>1,213,557</b>    | <b>(480,700)</b>                | <b>1,690,793</b>       | <b>(632,900)</b>                |                         |
| Beginning Fund Balance            | -                   | -                   | 1,213,557                       | 1,213,557              | 2,904,350                       |                         |
| <b>Ending Fund Balance</b>        | <b>-</b>            | <b>1,213,557</b>    | <b>732,857</b>                  | <b>2,904,350</b>       | <b>2,271,450</b>                |                         |

**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 2023-2024. 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.

**FY2024-2025 Expenditures**

- Police supplies: GPS surveillance items to track narcotics suspects, SWAT supplies, protective gear, & other emergency response items supporting front line law enforcement. **\$100,000**
- Police vehicles and mounted equipment. **\$875,000**



**Fund 119 - Air Quality Improvement Trust**

|                                   | FY2021-22<br>Actual | FY2022-23<br>Actual | Original<br>Budget<br>FY2023-24 | Estimated<br>FY2023-24 | Proposed<br>Budget<br>FY2024-25 | Increase/<br>(Decrease) |
|-----------------------------------|---------------------|---------------------|---------------------------------|------------------------|---------------------------------|-------------------------|
| <b>Revenue</b>                    |                     |                     |                                 |                        |                                 |                         |
| From Other Agencies               | 101,733             | 177,616             | 136,500                         | 136,500                | 136,500                         | -                       |
| Other Revenues                    | -                   | 17,000              | -                               | -                      | -                               | -                       |
| Use of Money & Property           | 1,334               | 6,468               | 3,400                           | 7,200                  | 7,600                           | 4,200                   |
| <b>Revenue Total</b>              | <b>103,067</b>      | <b>201,084</b>      | <b>139,900</b>                  | <b>143,700</b>         | <b>144,100</b>                  | <b>4,200</b>            |
| <b>Expenditures</b>               |                     |                     |                                 |                        |                                 |                         |
| Allocated Costs                   | 400                 | 400                 | 400                             | 400                    | 400                             | -                       |
| Capital Assets                    | -                   | 421,921             | 225,000                         | 225,000                | 225,000                         | -                       |
| Materials & Services              | 1,000               | 1,000               | 1,000                           | 1,000                  | 1,000                           | -                       |
| <b>Expenditures Total</b>         | <b>1,400</b>        | <b>423,321</b>      | <b>226,400</b>                  | <b>226,400</b>         | <b>226,400</b>                  | <b>-</b>                |
| <b>Revenues Less Expenditures</b> | <b>101,667</b>      | <b>(222,237)</b>    | <b>(86,500)</b>                 | <b>(82,700)</b>        | <b>(82,300)</b>                 |                         |
| Net Transfers                     | -                   | -                   | -                               | -                      | -                               | -                       |
| <b>Net Change in Fund Balance</b> | <b>101,667</b>      | <b>(222,237)</b>    | <b>(86,500)</b>                 | <b>(82,700)</b>        | <b>(82,300)</b>                 |                         |
| Beginning Fund Balance            | 487,795             | 589,462             | 367,225                         | 367,225                | 284,525                         |                         |
| <b>Ending Fund Balance</b>        | <b>589,462</b>      | <b>367,225</b>      | <b>280,725</b>                  | <b>284,525</b>         | <b>202,225</b>                  |                         |

**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.

**FY2024-2025 Expenditures**

Expenditures are proposed to fund 5 new vehicles.

**Fund 120 - Prop A Discretionary**

|                           | FY2021-22<br>Actual | FY2022-23<br>Actual | Original<br>Budget<br>FY2023-24 | Estimated<br>FY2023-24 | Proposed<br>Budget<br>FY2024-25 | Increase/<br>(Decrease) |
|---------------------------|---------------------|---------------------|---------------------------------|------------------------|---------------------------------|-------------------------|
| <b>Revenue</b>            |                     |                     |                                 |                        |                                 |                         |
| Use of Money & Property   | -                   | 1,867               | -                               | -                      | -                               | -                       |
| From Other Agencies       | 331,733             | -                   | 331,730                         | 331,730                | -                               | (331,730)               |
| <b>Revenue Total</b>      | <b>331,733</b>      | <b>1,867</b>        | <b>331,730</b>                  | <b>331,730</b>         | <b>-</b>                        | <b>(331,730)</b>        |
| <b>Expenditures</b>       |                     |                     |                                 |                        |                                 |                         |
| Materials & Services      | 3,200               | 59,570              | 100,000                         | 100,000                | 100,000                         | -                       |
| <b>Expenditures Total</b> | <b>3,200</b>        | <b>59,570</b>       | <b>100,000</b>                  | <b>100,000</b>         | <b>100,000</b>                  | <b>-</b>                |

|                                   |                 |                |                |                |                  |
|-----------------------------------|-----------------|----------------|----------------|----------------|------------------|
| <b>Revenues Less Expenditures</b> | <b>(57,703)</b> | <b>328,533</b> | <b>231,730</b> | <b>231,730</b> | <b>(100,000)</b> |
| Net Transfers                     | -               | -              | -              | -              | -                |
| <b>Net Change in Fund Balance</b> | <b>(57,703)</b> | <b>328,533</b> | <b>231,730</b> | <b>231,730</b> | <b>(100,000)</b> |
| Beginning Fund Balance            | 169,321         | 111,618        | 440,151        | 440,151        | 671,881          |
| <b>Ending Fund Balance</b>        | <b>111,618</b>  | <b>440,151</b> | <b>671,881</b> | <b>671,881</b> | <b>571,881</b>   |

**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.

**FY2024-2025 Expenditures**

Expenditures will be used for regional transportation professional services.



Fund 121 - Prop A

|                           | FY2021-22<br>Actual | FY2022-23<br>Actual | Original<br>Budget<br>FY2023-24 | Estimated<br>FY2023-24 | Proposed<br>Budget<br>FY2024-25 | Increase/<br>(Decrease) |
|---------------------------|---------------------|---------------------|---------------------------------|------------------------|---------------------------------|-------------------------|
| <b>Revenue</b>            |                     |                     |                                 |                        |                                 |                         |
| Other Taxes               | 2,676,793           | 2,775,481           | 3,128,339                       | 3,128,339              | 3,034,660                       | (93,679)                |
| Use of Money & Property   | 3,631               | 29,120              | 6,070                           | 26,300                 | 27,600                          | 21,530                  |
| <b>Revenue Total</b>      | <b>2,680,424</b>    | <b>2,804,601</b>    | <b>3,134,409</b>                | <b>3,154,639</b>       | <b>3,062,260</b>                | <b>(72,149)</b>         |
| <b>Expenditures</b>       |                     |                     |                                 |                        |                                 |                         |
| Materials & Services      | 2,836,993           | 2,538,818           | 3,043,500                       | 3,083,733              | 2,319,995                       | (723,505)               |
| Allocated Costs           | 5,900               | 5,900               | 5,940                           | 5,940                  | 5,940                           | -                       |
| <b>Expenditures Total</b> | <b>2,842,893</b>    | <b>2,544,718</b>    | <b>3,049,440</b>                | <b>3,089,673</b>       | <b>2,325,935</b>                | <b>(723,505)</b>        |

|                                   |                  |                |                |                |                  |
|-----------------------------------|------------------|----------------|----------------|----------------|------------------|
| <b>Revenues Less Expenditures</b> | <b>(162,469)</b> | <b>259,883</b> | <b>84,969</b>  | <b>64,966</b>  | <b>736,325</b>   |
| Net Transfers                     | -                | -              | -              | -              | -                |
| <b>Net Change in Fund Balance</b> | <b>(162,469)</b> | <b>259,883</b> | <b>84,969</b>  | <b>64,966</b>  | <b>736,325</b>   |
| Beginning Fund Balance            | 329,347          | 166,878        | 426,761        | 426,761        | 491,727          |
| <b>Ending Fund Balance</b>        | <b>166,878</b>   | <b>426,761</b> | <b>511,730</b> | <b>491,727</b> | <b>1,228,052</b> |

**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.

**FY2024-2025 Expenditures**

FY2024-2025 Expenditures are proposed to be exchanged for non-restricted General Fund dollars.

Fund 122 - Prop C

|                                    | FY2021-22<br>Actual | FY2022-23<br>Actual | Original<br>Budget<br>FY2023-24 | Estimated<br>FY2023-24 | Proposed<br>Budget<br>FY2024-25 | Increase/<br>(Decrease) |
|------------------------------------|---------------------|---------------------|---------------------------------|------------------------|---------------------------------|-------------------------|
| <b>Revenue</b>                     |                     |                     |                                 |                        |                                 |                         |
| <b>General Revenue</b>             |                     |                     |                                 |                        |                                 |                         |
| Use of Money & Property            | 5,230               | 39,421              | 28,010                          | 58,100                 | 61,000                          | 32,990                  |
| <b>General Revenue Total</b>       | <b>5,230</b>        | <b>39,421</b>       | <b>28,010</b>                   | <b>58,100</b>          | <b>61,000</b>                   | <b>32,990</b>           |
| <b>Public Works</b>                |                     |                     |                                 |                        |                                 |                         |
| Other Taxes                        | 2,220,346           | 2,302,183           | 2,594,875                       | 2,594,875              | 2,517,170                       | (77,705)                |
| Charges For Service                | 19,668              | 17,920              | -                               | 9,611                  | -                               | -                       |
| From Other Agencies                | 39,851              | 54,567              | -                               | -                      | -                               | -                       |
| <b>Public Works Total</b>          | <b>2,279,865</b>    | <b>2,374,670</b>    | <b>2,594,875</b>                | <b>2,604,486</b>       | <b>2,517,170</b>                | <b>(77,705)</b>         |
| <b>Revenue Total</b>               | <b>2,285,095</b>    | <b>2,414,091</b>    | <b>2,622,885</b>                | <b>2,662,586</b>       | <b>2,578,170</b>                | <b>(44,715)</b>         |
| <b>Expenditures</b>                |                     |                     |                                 |                        |                                 |                         |
| <b>Community Services</b>          |                     |                     |                                 |                        |                                 |                         |
| Salaries & Benefits                | 83,095              | 54,850              | 114,770                         | 114,539                | 65,898                          | (48,872)                |
| Materials & Services               | 1,111,958           | 1,410,267           | 1,936,750                       | 1,931,900              | 1,935,712                       | (1,038)                 |
| Allocated Costs                    | 128,300             | 128,300             | 149,760                         | 149,760                | 119,820                         | (29,940)                |
| <b>Community Services Total</b>    | <b>1,323,353</b>    | <b>1,593,417</b>    | <b>2,201,280</b>                | <b>2,196,199</b>       | <b>2,121,430</b>                | <b>(79,850)</b>         |
| <b>CIP</b>                         |                     |                     |                                 |                        |                                 |                         |
| Capital Assets                     | 73,180              | 21,239              | 21,581                          | 21,581                 | -                               | (21,581)                |
| <b>CIP Total</b>                   | <b>73,180</b>       | <b>21,239</b>       | <b>21,581</b>                   | <b>21,581</b>          | <b>-</b>                        | <b>(21,581)</b>         |
| <b>Community Development</b>       |                     |                     |                                 |                        |                                 |                         |
| Salaries & Benefits                | 18,343              | 18,422              | 7,191                           | 8,124                  | 6,602                           | (589)                   |
| Materials & Services               | 430,280             | 434,497             | 517,500                         | 517,500                | 517,500                         | -                       |
| <b>Community Development Total</b> | <b>448,623</b>      | <b>452,919</b>      | <b>524,691</b>                  | <b>525,624</b>         | <b>524,102</b>                  | <b>(589)</b>            |
| <b>Expenditures Total</b>          | <b>1,845,156</b>    | <b>2,067,575</b>    | <b>2,747,552</b>                | <b>2,743,404</b>       | <b>2,645,532</b>                | <b>(102,020)</b>        |
| <b>Revenues Less Expenditures</b>  | <b>439,939</b>      | <b>346,516</b>      | <b>(124,667)</b>                | <b>(80,818)</b>        | <b>(67,362)</b>                 |                         |
| Net Transfers                      | -                   | -                   | -                               | -                      | -                               | -                       |
| <b>Net Change in Fund Balance</b>  | <b>439,939</b>      | <b>346,516</b>      | <b>(124,667)</b>                | <b>(80,818)</b>        | <b>(67,362)</b>                 |                         |
| Beginning Fund Balance             | 1,540,506           | 1,980,445           | 2,326,961                       | 2,326,961              | 2,246,143                       |                         |
| <b>Ending Fund Balance</b>         | <b>1,980,445</b>    | <b>2,326,961</b>    | <b>2,202,294</b>                | <b>2,246,143</b>       | <b>2,178,781</b>                |                         |

**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.

**FY2024-2025 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**

|                                   | FY2021-22<br>Actual | FY2022-23<br>Actual | Original<br>Budget<br>FY2023-24 | Estimated<br>FY2023-24 | Proposed<br>Budget<br>FY2024-25 | Increase/<br>(Decrease) |
|-----------------------------------|---------------------|---------------------|---------------------------------|------------------------|---------------------------------|-------------------------|
| <b>Revenue</b>                    |                     |                     |                                 |                        |                                 |                         |
| Licenses & Permits                | 592                 | 208                 | 200                             | 200                    | -                               | (200)                   |
| Use of Money & Property           | 3,700               | 20,129              | 15,800                          | 20,700                 | 21,700                          | 5,900                   |
| From Other Agencies               | 2,488,292           | 2,740,515           | 3,091,904                       | 3,091,904              | 2,981,527                       | (110,377)               |
| <b>Revenue Total</b>              | <b>2,492,584</b>    | <b>2,760,852</b>    | <b>3,107,904</b>                | <b>3,112,804</b>       | <b>3,003,227</b>                | <b>(104,677)</b>        |
| <b>Expenditures</b>               |                     |                     |                                 |                        |                                 |                         |
| Salaries & Benefits               | 564,597             | 926,701             | 1,246,984                       | 898,333                | 1,186,663                       | (60,341)                |
| Materials & Services              | 1,202,710           | 1,568,518           | 1,724,039                       | 1,756,177              | 1,612,049                       | (111,990)               |
| Allocated Costs                   | 561,124             | 597,168             | 616,460                         | 561,260                | 585,615                         | (30,845)                |
| Capital Assets                    | 29,751              | 201,483             | 685,230                         | 385,230                | -                               | (685,230)               |
| <b>Expenditures Total</b>         | <b>2,358,182</b>    | <b>3,293,870</b>    | <b>4,272,713</b>                | <b>3,601,000</b>       | <b>3,384,327</b>                | <b>(888,406)</b>        |
| <b>Revenues Less Expenditures</b> | <b>134,402</b>      | <b>(533,018)</b>    | <b>(1,164,809)</b>              | <b>(488,196)</b>       | <b>(381,100)</b>                |                         |
| Net Transfers                     | -                   | -                   | -                               | -                      | -                               | -                       |
| <b>Net Change in Fund Balance</b> | <b>134,402</b>      | <b>(533,018)</b>    | <b>(1,164,809)</b>              | <b>(488,196)</b>       | <b>(381,100)</b>                |                         |
| Beginning Fund Balance            | 1,271,402           | 1,405,804           | 872,786                         | 872,786                | 384,590                         |                         |
| <b>Ending Fund Balance</b>        | <b>1,405,804</b>    | <b>872,786</b>      | <b>(292,023)</b>                | <b>384,590</b>         | <b>3,490</b>                    |                         |

**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.

**FY2024-2025 Expenditures**

Expenditures are used for street maintenance operations.

**Fund 127 - Police Donations**

|                                   | FY2021-22<br>Actual | FY2022-23<br>Actual | Original<br>Budget<br>FY2023-24 | Estimated<br>FY2023-24 | Proposed<br>Budget<br>FY2024-25 | Increase/<br>(Decrease) |
|-----------------------------------|---------------------|---------------------|---------------------------------|------------------------|---------------------------------|-------------------------|
| <b>Revenue</b>                    |                     |                     |                                 |                        |                                 |                         |
| Other Revenues                    | 2,950               | 1,320               | 1,000                           | 1,620                  | 1,500                           | 500                     |
| Use of Money & Property           | 93                  | 496                 | 370                             | 600                    | 600                             | 230                     |
| <b>Revenue Total</b>              | <b>3,043</b>        | <b>1,816</b>        | <b>1,370</b>                    | <b>2,220</b>           | <b>2,100</b>                    | <b>730</b>              |
| <b>Expenditures</b>               |                     |                     |                                 |                        |                                 |                         |
| Materials & Services              | 5,314               | 4,696               | 12,000                          | 12,000                 | 5,859                           | (6,141)                 |
| <b>Expenditures Total</b>         | <b>5,314</b>        | <b>4,696</b>        | <b>12,000</b>                   | <b>12,000</b>          | <b>5,859</b>                    | <b>(6,141)</b>          |
| <b>Revenues Less Expenditures</b> | <b>(2,271)</b>      | <b>(2,880)</b>      | <b>(10,630)</b>                 | <b>(9,780)</b>         | <b>(3,759)</b>                  |                         |
| Net Transfers                     | -                   | -                   | -                               | -                      | -                               |                         |
| <b>Net Change in Fund Balance</b> | <b>(2,271)</b>      | <b>(2,880)</b>      | <b>(10,630)</b>                 | <b>(9,780)</b>         | <b>(3,759)</b>                  |                         |
| Beginning Fund Balance            | 35,447              | 33,176              | 30,296                          | 30,296                 | 20,516                          |                         |
| <b>Ending Fund Balance</b>        | <b>33,176</b>       | <b>30,296</b>       | <b>19,666</b>                   | <b>20,516</b>          | <b>16,757</b>                   |                         |

**Fund Overview**

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

**FY2024-2025 Expenditures**

Expenditures are proposed to fund materials for various police programs.



**Fund 128 - Transportation Development Act**

|                                   | FY2021-22<br>Actual | FY2022-23<br>Actual | Original<br>Budget<br>FY2023-24 | Estimated<br>FY2023-24 | Proposed<br>Budget<br>FY2024-25 | Increase/<br>(Decrease) |
|-----------------------------------|---------------------|---------------------|---------------------------------|------------------------|---------------------------------|-------------------------|
| <b>Revenue</b>                    |                     |                     |                                 |                        |                                 |                         |
| Use of Money & Property           | -                   | -                   | -                               | 900                    | 900                             |                         |
| From Other Agencies               | 60,467              | 75,945              | 70,000                          | 175,939                | 70,000                          | -                       |
| <b>Revenue Total</b>              | <b>60,467</b>       | <b>75,945</b>       | <b>70,000</b>                   | <b>176,839</b>         | <b>70,900</b>                   | <b>-</b>                |
| <b>Expenditures</b>               |                     |                     |                                 |                        |                                 |                         |
| Capital Assets                    | -                   | 34,061              | 175,939                         | 175,939                | 70,000                          | (105,939)               |
| <b>Expenditures Total</b>         | <b>-</b>            | <b>34,061</b>       | <b>175,939</b>                  | <b>175,939</b>         | <b>70,000</b>                   | <b>(105,939)</b>        |
| <b>Revenues Less Expenditures</b> | <b>60,467</b>       | <b>41,884</b>       | <b>(105,939)</b>                | <b>900</b>             | <b>900</b>                      |                         |
| Net Transfers                     | -                   | (10)                | -                               | -                      | -                               |                         |
| <b>Net Change in Fund Balance</b> | <b>60,467</b>       | <b>41,874</b>       | <b>(105,939)</b>                | <b>900</b>             | <b>900</b>                      |                         |
| Beginning Fund Balance            | (60,457)            | 10                  | 41,884                          | 41,884                 | 42,784                          |                         |
| <b>Ending Fund Balance</b>        | <b>10</b>           | <b>41,884</b>       | <b>(64,055)</b>                 | <b>42,784</b>          | <b>43,684</b>                   |                         |

**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.

**FY2024-2025 Expenditures**

FY2024-2025 Expenditures are programmed in the CIP.

Fund 129 - AB 939

|                                   | FY2021-22<br>Actual | FY2022-23<br>Actual | Original<br>Budget<br>FY2023-24 | Estimated<br>FY2023-24 | Proposed<br>Budget<br>FY2024-25 | Increase/<br>(Decrease) |
|-----------------------------------|---------------------|---------------------|---------------------------------|------------------------|---------------------------------|-------------------------|
| <b>Revenue</b>                    |                     |                     |                                 |                        |                                 |                         |
| Charges For Service               | 272,291             | 220,042             | 292,000                         | 292,000                | 292,000                         | -                       |
| Use of Money & Property           | 2,411               | 17,303              | 12,540                          | 25,700                 | 27,000                          | 14,460                  |
| <b>Revenue Total</b>              | <b>274,702</b>      | <b>237,345</b>      | <b>304,540</b>                  | <b>317,700</b>         | <b>319,000</b>                  | <b>14,460</b>           |
| <b>Expenditures</b>               |                     |                     |                                 |                        |                                 |                         |
| Salaries & Benefits               | 34,686              | 40,947              | 28,645                          | 27,271                 | 85,517                          | 56,872                  |
| Materials & Services              | 33,294              | 20,139              | 136,900                         | 136,900                | 36,900                          | (100,000)               |
| Allocated Costs                   | 16,700              | 16,700              | 19,170                          | 19,170                 | 15,740                          | (3,430)                 |
| <b>Expenditures Total</b>         | <b>84,680</b>       | <b>77,786</b>       | <b>184,715</b>                  | <b>183,341</b>         | <b>138,157</b>                  | <b>(46,558)</b>         |
| <b>Revenues Less Expenditures</b> | <b>190,022</b>      | <b>159,559</b>      | <b>119,825</b>                  | <b>134,359</b>         | <b>180,843</b>                  |                         |
| Net Transfers                     | -                   | -                   | -                               | -                      | -                               | -                       |
| <b>Net Change in Fund Balance</b> | <b>190,022</b>      | <b>159,559</b>      | <b>119,825</b>                  | <b>134,359</b>         | <b>180,843</b>                  |                         |
| Beginning Fund Balance            | 876,926             | 1,066,948           | 1,226,507                       | 1,226,507              | 1,360,866                       |                         |
| <b>Ending Fund Balance</b>        | <b>1,066,948</b>    | <b>1,226,507</b>    | <b>1,346,332</b>                | <b>1,360,866</b>       | <b>1,541,709</b>                |                         |

**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.

**FY2024-2025 Expenditures**

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



**Fund 130 - Bureau of Justice Asst.**

|                                   | FY2021-22<br>Actual | FY2022-23<br>Actual | Original<br>Budget<br>FY2023-24 | Estimated<br>FY2023-24 | Proposed<br>Budget<br>FY2024-5 | Increase/<br>(Decrease) |
|-----------------------------------|---------------------|---------------------|---------------------------------|------------------------|--------------------------------|-------------------------|
| <b>Revenue</b>                    |                     |                     |                                 |                        |                                |                         |
| From Other Agencies               | 20,715              | 19,375              | 20,869                          | 20,869                 | -                              | (20,869)                |
| <b>Revenue Total</b>              | <b>20,715</b>       | <b>19,375</b>       | <b>20,869</b>                   | <b>20,869</b>          | <b>-</b>                       | <b>(20,869)</b>         |
| <b>Expenditures</b>               |                     |                     |                                 |                        |                                |                         |
| Materials & Services              | 20,715              | 19,375              | 20,869                          | 20,869                 | -                              | (20,869)                |
| <b>Expenditures Total</b>         | <b>20,715</b>       | <b>19,375</b>       | <b>20,869</b>                   | <b>20,869</b>          | <b>-</b>                       | <b>(20,869)</b>         |
| <b>Revenues Less Expenditures</b> | -                   | -                   | -                               | -                      | -                              | -                       |
| Net Transfers                     | -                   | -                   | -                               | -                      | -                              | -                       |
| <b>Net Change in Fund Balance</b> | <b>-</b>            | <b>-</b>            | <b>-</b>                        | <b>-</b>               | <b>-</b>                       | <b>-</b>                |
| Beginning Fund Balance            | -                   | -                   | -                               | -                      | -                              | -                       |
| <b>Ending Fund Balance</b>        | <b>-</b>            | <b>-</b>            | <b>-</b>                        | <b>-</b>               | <b>-</b>                       | <b>-</b>                |

**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.

**FY2024-2025 Expenditures**

There are not any expenditures planned for FY2024-2025.

**Fund 131 - Community Dev. Block Grant**

|                                   | FY2021-22<br>Actual | FY2022-23<br>Actual | Original<br>Budget<br>FY2023-24 | Estimated<br>FY2023-24 | Proposed<br>Budget<br>FY2024-25 | Increase/<br>(Decrease) |
|-----------------------------------|---------------------|---------------------|---------------------------------|------------------------|---------------------------------|-------------------------|
| <b>Revenue</b>                    |                     |                     |                                 |                        |                                 |                         |
| Charges For Service               | -                   | 20,000              | -                               | -                      | -                               | -                       |
| Other Revenues                    | 85,213              | 35,491              | -                               | 59,854                 | -                               | -                       |
| Use of Money & Property           | -                   | -                   | -                               | -                      | -                               | -                       |
| From Other Agencies               | 1,949,759           | 301,048             | 291,511                         | 1,136,166              | 268,989                         | (22,522)                |
| <b>Revenue Total</b>              | <b>2,034,972</b>    | <b>356,539</b>      | <b>291,511</b>                  | <b>1,196,020</b>       | <b>268,989</b>                  | <b>(22,522)</b>         |
| <b>Expenditures</b>               |                     |                     |                                 |                        |                                 |                         |
| Salaries & Benefits               | 99,500              | 100,288             | 148,851                         | 150,123                | 124,809                         | (24,042)                |
| Materials & Services              | 123,474             | 126,729             | 132,050                         | 132,218                | 131,800                         | (250)                   |
| Allocated Costs                   | 12,300              | 12,300              | 12,380                          | 12,380                 | 12,380                          | -                       |
| Capital Assets                    | 1,864,635           | 49,829              | 841,445                         | 841,445                | -                               | (841,445)               |
| <b>Expenditures Total</b>         | <b>2,099,909</b>    | <b>289,146</b>      | <b>1,134,726</b>                | <b>1,136,166</b>       | <b>268,989</b>                  | <b>(865,737)</b>        |
| <b>Revenues Less Expenditures</b> | <b>(64,937)</b>     | <b>67,393</b>       | <b>(843,215)</b>                | <b>59,854</b>          | <b>-</b>                        |                         |
| Net Transfers                     | -                   | -                   | -                               | -                      | -                               | -                       |
| <b>Net Change in Fund Balance</b> | <b>(64,937)</b>     | <b>67,393</b>       | <b>(843,215)</b>                | <b>59,854</b>          | <b>-</b>                        |                         |
| Beginning Fund Balance            | -                   | (64,937)            | 2,456                           | 2,456                  | 62,310                          |                         |
| <b>Ending Fund Balance</b>        | <b>(64,937)</b>     | <b>2,456</b>        | <b>(840,759)</b>                | <b>62,310</b>          | <b>62,310</b>                   |                         |

**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.

**FY2024-2025 Expenditures**

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



**Fund 140 - STP Local**

|                                   | FY2021-22<br>Actual | FY2022-23<br>Actual | Original<br>Budget<br>FY2023-24 | Estimated<br>FY2023-24 | Proposed<br>Budget<br>FY2024-25 | Increase/<br>(Decrease) |
|-----------------------------------|---------------------|---------------------|---------------------------------|------------------------|---------------------------------|-------------------------|
| <b>Revenue</b>                    |                     |                     |                                 |                        |                                 |                         |
| From Other Agencies               | -                   | -                   | -                               | 2,443,928              | -                               | -                       |
| <b>Revenue Total</b>              | -                   | -                   | -                               | 2,443,928              | -                               | -                       |
| <b>Expenditures</b>               |                     |                     |                                 |                        |                                 |                         |
| Capital Assets                    | -                   | 18,981              | 2,424,947                       | 2,424,947              | -                               | (2,424,947)             |
| <b>Expenditures Total</b>         | -                   | 18,981              | 2,424,947                       | 2,424,947              | -                               | (2,424,947)             |
| <b>Revenues Less Expenditures</b> | -                   | (18,981)            | (2,424,947)                     | 18,981                 | -                               |                         |
| Net Transfers                     | 28,146              | -                   | -                               | -                      | -                               |                         |
| <b>Net Change in Fund Balance</b> | 28,146              | (18,981)            | (2,424,947)                     | 18,981                 | -                               |                         |
| Beginning Fund Balance            | (28,146)            | -                   | (18,981)                        | (18,981)               | -                               |                         |
| <b>Ending Fund Balance</b>        | -                   | (18,981)            | (2,443,928)                     | -                      | -                               |                         |

**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.

**FY2024-2025 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**

|                                   | FY2021-22<br>Actual | FY2022-23<br>Actual | Original<br>Budget<br>FY2023-24 | Estimated<br>FY2023-24 | Proposed<br>Budget<br>FY2024-25 | Increase/<br>(Decrease) |
|-----------------------------------|---------------------|---------------------|---------------------------------|------------------------|---------------------------------|-------------------------|
| <b>Revenue</b>                    |                     |                     |                                 |                        |                                 |                         |
| From Other Agencies               | -                   | 473,357             | 20,200                          | 200,323                | 19,000                          | (1,200)                 |
| <b>Revenue Total</b>              | <b>-</b>            | <b>473,357</b>      | <b>20,200</b>                   | <b>200,323</b>         | <b>19,000</b>                   | <b>(1,200)</b>          |
| <b>Expenditures</b>               |                     |                     |                                 |                        |                                 |                         |
| Salaries & Benefits               | -                   | -                   | -                               | 22,738                 | -                               | -                       |
| Materials & Services              | 5,321               | (4,090)             | 19,000                          | 19,000                 | 19,000                          | -                       |
| Allocated Costs                   | -                   | -                   | 1,200                           | 91,800                 | -                               | (1,200)                 |
| Capital Assets                    | 452,593             | 19,533              | 66,785                          | 66,785                 | -                               | (66,785)                |
| <b>Expenditures Total</b>         | <b>457,914</b>      | <b>15,443</b>       | <b>86,985</b>                   | <b>200,323</b>         | <b>19,000</b>                   | <b>(67,985)</b>         |
| <b>Revenues Less Expenditures</b> | <b>(457,914)</b>    | <b>457,914</b>      | <b>(66,785)</b>                 | <b>-</b>               | <b>-</b>                        |                         |
| Net Transfers                     | -                   | -                   | -                               | -                      | -                               | -                       |
| <b>Net Change in Fund Balance</b> | <b>(457,914)</b>    | <b>457,914</b>      | <b>(66,785)</b>                 | <b>-</b>               | <b>-</b>                        |                         |
| Beginning Fund Balance            | -                   | (457,914)           | -                               | -                      | -                               | -                       |
| <b>Ending Fund Balance</b>        | <b>(457,914)</b>    | <b>-</b>            | <b>(66,785)</b>                 | <b>-</b>               | <b>-</b>                        |                         |

**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.

**FY2024-2025 Expenditures**

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



**Fund 145 - Waste Mgt Enforcement Grant**

|                                   | FY2021-22<br>Actual | FY2022-23<br>Actual | Original<br>Budget<br>FY2023-24 | Estimated<br>FY2023-24 | Proposed<br>Budget<br>FY2024-25 | Increase/<br>(Decrease) |
|-----------------------------------|---------------------|---------------------|---------------------------------|------------------------|---------------------------------|-------------------------|
| <b>Revenue</b>                    |                     |                     |                                 |                        |                                 |                         |
| Other Revenues                    | -                   | -                   | -                               | 49,000                 | -                               | -                       |
| Use of Money & Property           | 2,973               | 17,558              | 6,520                           | 23,300                 | 24,500                          | 17,980                  |
| From Other Agencies               | -                   | 15,718              | 15,719                          | 15,719                 | 15,719                          | -                       |
| <b>Revenue Total</b>              | <b>2,973</b>        | <b>33,276</b>       | <b>22,239</b>                   | <b>88,019</b>          | <b>40,219</b>                   | <b>17,980</b>           |
| <b>Expenditures</b>               |                     |                     |                                 |                        |                                 |                         |
| Materials & Services              | 80,967              | 59,692              | 115,700                         | 115,700                | 115,700                         | -                       |
| <b>Expenditures Total</b>         | <b>80,967</b>       | <b>59,692</b>       | <b>115,700</b>                  | <b>115,700</b>         | <b>115,700</b>                  | <b>-</b>                |
| <b>Revenues Less Expenditures</b> | <b>(77,994)</b>     | <b>(26,416)</b>     | <b>(93,461)</b>                 | <b>(27,681)</b>        | <b>(75,481)</b>                 |                         |
| Net Transfers                     | -                   | 15,729              | -                               | -                      | -                               | -                       |
| <b>Net Change in Fund Balance</b> | <b>(77,994)</b>     | <b>(10,687)</b>     | <b>(93,461)</b>                 | <b>(27,681)</b>        | <b>(75,481)</b>                 |                         |
| Beginning Fund Balance            | 1,035,081           | 957,087             | 946,400                         | 946,400                | 918,719                         |                         |
| <b>Ending Fund Balance</b>        | <b>957,087</b>      | <b>946,400</b>      | <b>852,939</b>                  | <b>918,719</b>         | <b>843,238</b>                  |                         |

**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.

**FY2024-2025 Expenditures**

Funding is included for Landfill regulatory compliance consultants.

**Fund 146 - Senior Meals Program**

|                                   | FY2021-22<br>Actual | FY2022-23<br>Actual | Original<br>Budget<br>FY2023-24 | Estimated<br>FY2023-24 | Proposed<br>Budget<br>FY2024-25 | Increase/<br>(Decrease) |
|-----------------------------------|---------------------|---------------------|---------------------------------|------------------------|---------------------------------|-------------------------|
| <b>Revenue</b>                    |                     |                     |                                 |                        |                                 |                         |
| Charges For Service               | 7,119               | 19,082              | 20,000                          | 20,000                 | 20,000                          | -                       |
| Use of Money & Property           | 292                 | 1,711               | 700                             | 2,000                  | 2,100                           | 1,400                   |
| From Other Agencies               | 366,531             | 345,289             | 302,000                         | 302,000                | 302,000                         | -                       |
| <b>Revenue Total</b>              | <b>373,942</b>      | <b>366,082</b>      | <b>322,700</b>                  | <b>324,000</b>         | <b>324,100</b>                  | <b>1,400</b>            |
| <b>Expenditures</b>               |                     |                     |                                 |                        |                                 |                         |
| Salaries & Benefits               | 118,250             | 129,482             | 137,522                         | 137,055                | 137,918                         | 396                     |
| Materials & Services              | 216,055             | 173,209             | 140,100                         | 140,100                | 140,100                         | -                       |
| Allocated Costs                   | 44,400              | 44,400              | 44,690                          | 44,690                 | 44,690                          | -                       |
| <b>Expenditures Total</b>         | <b>378,705</b>      | <b>347,091</b>      | <b>322,312</b>                  | <b>321,845</b>         | <b>322,708</b>                  | <b>396</b>              |
| <b>Revenues Less Expenditures</b> | <b>(4,763)</b>      | <b>18,991</b>       | <b>388</b>                      | <b>2,155</b>           | <b>1,392</b>                    |                         |
| Net Transfers                     | -                   | -                   | -                               | -                      | -                               | -                       |
| <b>Net Change in Fund Balance</b> | <b>(4,763)</b>      | <b>18,991</b>       | <b>388</b>                      | <b>2,155</b>           | <b>1,392</b>                    |                         |
| Beginning Fund Balance            | 95,009              | 90,246              | 109,237                         | 109,237                | 111,392                         |                         |
| <b>Ending Fund Balance</b>        | <b>90,246</b>       | <b>109,237</b>      | <b>109,625</b>                  | <b>111,392</b>         | <b>112,784</b>                  |                         |

**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.

**FY2024-2025 Expenditures**

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



**Fund 149 - Used Oil Block Grant**

|                                   | FY2021-22<br>Actual | FY2022-23<br>Actual | Original<br>Budget<br>FY2023-24 | Estimated<br>FY2023-24 | Proposed<br>Budget<br>FY2024-25 | Increase/<br>(Decrease) |
|-----------------------------------|---------------------|---------------------|---------------------------------|------------------------|---------------------------------|-------------------------|
| <b>Revenue</b>                    |                     |                     |                                 |                        |                                 |                         |
| From Other Agencies               | 40,732              | 16,597              | 16,600                          | 16,600                 | 16,600                          | -                       |
| <b>Revenue Total</b>              | <b>40,732</b>       | <b>16,597</b>       | <b>16,600</b>                   | <b>16,600</b>          | <b>16,600</b>                   | <b>-</b>                |
| <b>Expenditures</b>               |                     |                     |                                 |                        |                                 |                         |
| Materials & Services              | 24,299              | 12,381              | 13,000                          | 13,000                 | 13,000                          | -                       |
| Allocated Costs                   | 1,700               | 1,700               | 1,710                           | 1,710                  | 1,710                           | -                       |
| <b>Expenditures Total</b>         | <b>25,999</b>       | <b>14,081</b>       | <b>14,710</b>                   | <b>14,710</b>          | <b>14,710</b>                   | <b>-</b>                |
| <b>Revenues Less Expenditures</b> | <b>14,733</b>       | <b>2,516</b>        | <b>1,890</b>                    | <b>1,890</b>           | <b>1,890</b>                    |                         |
| Net Transfers                     | -                   | (26,365)            | -                               | -                      | -                               |                         |
| <b>Net Change in Fund Balance</b> | <b>14,733</b>       | <b>(23,849)</b>     | <b>1,890</b>                    | <b>1,890</b>           | <b>1,890</b>                    |                         |
| Beginning Fund Balance            | 17,426              | 32,159              | 8,310                           | 8,310                  | 10,200                          |                         |
| <b>Ending Fund Balance</b>        | <b>32,159</b>       | <b>8,310</b>        | <b>10,200</b>                   | <b>10,200</b>          | <b>12,090</b>                   |                         |

**Fund Overview**

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

**FY2024-2025 Expenditures**

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

**Fund 150 - Inmate Welfare**

|                                   | FY2021-22<br>Actual | FY2022-23<br>Actual | Original<br>Budget<br>FY2023-24 | Estimated<br>FY2023-24 | Proposed<br>Budget<br>FY2024-25 | Increase/<br>(Decrease) |
|-----------------------------------|---------------------|---------------------|---------------------------------|------------------------|---------------------------------|-------------------------|
| <b>Revenue</b>                    |                     |                     |                                 |                        |                                 |                         |
| Other Revenues                    | 525                 | -                   | 1,500                           | -                      | -                               | (1,500)                 |
| Use of Money & Property           | 26                  | 134                 | -                               | 200                    | 200                             | 200                     |
| <b>Revenue Total</b>              | <b>551</b>          | <b>134</b>          | <b>1,500</b>                    | <b>200</b>             | <b>200</b>                      | <b>(1,300)</b>          |
| <b>Expenditures</b>               |                     |                     |                                 |                        |                                 |                         |
| Materials & Services              | 1,500               | 1,500               | 1,500                           | 1,500                  | 4,000                           | 2,500                   |
| Capital Assets                    | -                   | -                   | -                               | -                      | -                               | -                       |
| <b>Expenditures Total</b>         | <b>1,500</b>        | <b>1,500</b>        | <b>1,500</b>                    | <b>1,500</b>           | <b>4,000</b>                    | <b>2,500</b>            |
| <b>Revenues Less Expenditures</b> | <b>(949)</b>        | <b>(1,366)</b>      | <b>-</b>                        | <b>(1,300)</b>         | <b>(3,800)</b>                  |                         |
| Net Transfers                     | -                   | -                   | -                               | -                      | -                               | -                       |
| <b>Net Change in Fund Balance</b> | <b>(949)</b>        | <b>(1,366)</b>      | <b>-</b>                        | <b>(1,300)</b>         | <b>(3,800)</b>                  |                         |
| Beginning Fund Balance            | 10,938              | 9,989               | 8,623                           | 8,623                  | 7,323                           |                         |
| <b>Ending Fund Balance</b>        | <b>9,989</b>        | <b>8,623</b>        | <b>8,623</b>                    | <b>7,323</b>           | <b>3,523</b>                    |                         |

**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.

**FY2024-2025 Expenditures**

Expenditures will be used for inmate welfare.



**Fund 153 - Public Safety Augmentation**

|                                   | FY2021-22<br>Actual | FY2022-23<br>Actual | Original<br>Budget<br>FY2023-24 | Estimated<br>FY2023-24 | Proposed<br>Budget<br>FY2024-25 | Increase/<br>(Decrease) |
|-----------------------------------|---------------------|---------------------|---------------------------------|------------------------|---------------------------------|-------------------------|
| <b>Revenue</b>                    |                     |                     |                                 |                        |                                 |                         |
| Other Taxes                       | 954,154             | 982,866             | 848,700                         | 848,700                | 861,400                         | 12,700                  |
| Use of Money & Property           | 871                 | 13,228              | 9,140                           | 10,500                 | 11,000                          | 1,860                   |
| Charges For Service               | -                   | -                   | -                               | -                      | -                               | -                       |
| <b>Revenue Total</b>              | <b>955,025</b>      | <b>996,094</b>      | <b>857,840</b>                  | <b>859,200</b>         | <b>872,400</b>                  | <b>14,560</b>           |
| <b>Expenditures</b>               |                     |                     |                                 |                        |                                 |                         |
| Salaries & Benefits               | 613,092             | 916,195             | 723,045                         | 795,981                | 874,855                         | 151,810                 |
| Capital Assets                    | -                   | 192,786             | 105,000                         | 105,000                | 207,000                         | 102,000                 |
| Materials & Services              | -                   | 36,290              | 205,000                         | 205,000                | 70,000                          | (135,000)               |
| <b>Expenditures Total</b>         | <b>613,092</b>      | <b>1,145,271</b>    | <b>1,033,045</b>                | <b>1,105,981</b>       | <b>1,151,855</b>                | <b>118,810</b>          |
| <b>Revenues Less Expenditures</b> | <b>341,933</b>      | <b>(149,177)</b>    | <b>(175,205)</b>                | <b>(246,781)</b>       | <b>(279,455)</b>                |                         |
| Net Transfers                     | -                   | -                   | -                               | -                      | -                               | -                       |
| <b>Net Change in Fund Balance</b> | <b>341,933</b>      | <b>(149,177)</b>    | <b>(175,205)</b>                | <b>(246,781)</b>       | <b>(279,455)</b>                |                         |
| Beginning Fund Balance            | 368,411             | 710,344             | 561,167                         | 561,167                | 314,386                         |                         |
| <b>Ending Fund Balance</b>        | <b>710,344</b>      | <b>561,167</b>      | <b>385,962</b>                  | <b>314,386</b>         | <b>34,931</b>                   |                         |

**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.

**FY2024-2025 Expenditures**

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

Fund 155 - COPS/SLESF

|                                   | FY2021-22<br>Actual | FY2022-23<br>Actual | Original<br>Budget<br>FY2023-24 | Estimated<br>FY2023-24 | Proposed<br>Budget<br>FY2024-25 | Increase/<br>(Decrease) |
|-----------------------------------|---------------------|---------------------|---------------------------------|------------------------|---------------------------------|-------------------------|
| <b>Revenue</b>                    |                     |                     |                                 |                        |                                 |                         |
| From Other Agencies               | 260,445             | 272,766             | 270,000                         | 347,005                | 292,000                         | 22,000                  |
| Use of Money & Property           | 1,458               | 2,574               | 3,480                           | 1,100                  | 1,200                           | (2,280)                 |
| Other Revenues                    | -                   | -                   | -                               | -                      | -                               | -                       |
| <b>Revenue Total</b>              | <b>261,903</b>      | <b>275,340</b>      | <b>273,480</b>                  | <b>348,105</b>         | <b>293,200</b>                  | <b>19,720</b>           |
| <b>Expenditures</b>               |                     |                     |                                 |                        |                                 |                         |
| Salaries & Benefits               | 285,107             | 500,496             | 170,650                         | 180,365                | 190,583                         | 19,933                  |
| Materials & Services              | 151,351             | 140,759             | 100,000                         | 138,140                | 100,000                         | -                       |
| Capital Assets                    | 33,974              | 63,032              | -                               | -                      | -                               | -                       |
| <b>Expenditures Total</b>         | <b>470,432</b>      | <b>704,287</b>      | <b>270,650</b>                  | <b>318,505</b>         | <b>290,583</b>                  | <b>19,933</b>           |
| <b>Revenues Less Expenditures</b> | <b>(208,529)</b>    | <b>(428,947)</b>    | <b>2,830</b>                    | <b>29,600</b>          | <b>2,617</b>                    |                         |
| Net Transfers                     | -                   | -                   | -                               | -                      | -                               | -                       |
| <b>Net Change in Fund Balance</b> | <b>(208,529)</b>    | <b>(428,947)</b>    | <b>2,830</b>                    | <b>29,600</b>          | <b>2,617</b>                    |                         |
| Beginning Fund Balance            | 637,476             | 428,947             | -                               | -                      | 29,600                          |                         |
| <b>Ending Fund Balance</b>        | <b>428,947</b>      | <b>-</b>            | <b>2,830</b>                    | <b>29,600</b>          | <b>32,217</b>                   |                         |

**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.

**FY2024-2025 Expenditures**

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



**Fund 158 - CRV Recycling Grant**

|                                   | FY2021-22<br>Actual | FY2022-23<br>Actual | Original<br>Budget<br>FY2023-24 | Estimated<br>FY2023-24 | Proposed<br>Budget<br>FY2024-25 | Increase/<br>(Decrease) |
|-----------------------------------|---------------------|---------------------|---------------------------------|------------------------|---------------------------------|-------------------------|
| <b>Revenue</b>                    |                     |                     |                                 |                        |                                 |                         |
| Use of Money & Property           | -                   | -                   | -                               | -                      | -                               | -                       |
| From Other Agencies               | -                   | 27,221              | 28,000                          | 28,000                 | -                               | (28,000)                |
| <b>Revenue Total</b>              | <b>-</b>            | <b>27,221</b>       | <b>28,000</b>                   | <b>28,000</b>          | <b>-</b>                        | <b>(28,000)</b>         |
| <b>Expenditures</b>               |                     |                     |                                 |                        |                                 |                         |
| Materials & Services              | 27,958              | 5,100               | 6,140                           | 6,140                  | 28,000                          | 21,860                  |
| Allocated Costs                   | -                   | -                   | -                               | -                      | -                               | -                       |
| Capital Assets                    | -                   | 25,945              | 21,860                          | 21,860                 | -                               | (21,860)                |
| <b>Expenditures Total</b>         | <b>27,958</b>       | <b>31,045</b>       | <b>28,000</b>                   | <b>28,000</b>          | <b>28,000</b>                   | <b>-</b>                |
| <b>Revenues Less Expenditures</b> | <b>(27,958)</b>     | <b>(3,824)</b>      | <b>-</b>                        | <b>-</b>               | <b>(28,000)</b>                 |                         |
| Net Transfers                     | -                   | 26,365              | -                               | -                      | -                               | -                       |
| <b>Net Change in Fund Balance</b> | <b>(27,958)</b>     | <b>22,541</b>       | <b>-</b>                        | <b>-</b>               | <b>(28,000)</b>                 |                         |
| Beginning Fund Balance            | 122,961             | 95,003              | 117,544                         | 117,544                | 117,544                         |                         |
| <b>Ending Fund Balance</b>        | <b>95,003</b>       | <b>117,544</b>      | <b>117,544</b>                  | <b>117,544</b>         | <b>89,544</b>                   |                         |

**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.

**FY2024-2025 Expenditures**

Expenditures are used for recycling activities.

**Fund 160 - Capital Projects**

|                                   | FY2021-22<br>Actual | FY2022-23<br>Actual | Original<br>Budget<br>FY2023-24 | Estimated<br>FY2023-24 | Proposed<br>Budget<br>FY2024-25 | Increase/<br>(Decrease) |
|-----------------------------------|---------------------|---------------------|---------------------------------|------------------------|---------------------------------|-------------------------|
| <b>Expenditures</b>               |                     |                     |                                 |                        |                                 |                         |
| Street                            | -                   | 7,656               | 82,344                          | 82,344                 | -                               | (82,344)                |
| CIP - Facilities                  | 7,596,094           | 911,609             | 4,575,643                       | 4,575,643              | 825,000                         | (3,750,643)             |
| CIP - Misc.                       | 176,004             | 236,988             | 769,332                         | 769,332                | -                               | (769,332)               |
| CIP - Parks                       | 38,417              | 345,327             | 2,010,572                       | 2,010,572              | 280,000                         | (1,730,572)             |
| Vehicles & Equipment              | -                   | 7,547               | 2,289                           | 2,289                  | -                               | (2,289)                 |
| <b>Expenditures Total</b>         | <b>7,810,515</b>    | <b>1,509,127</b>    | <b>7,440,180</b>                | <b>7,440,180</b>       | <b>1,105,000</b>                | <b>(6,335,180)</b>      |
| <b>Revenues Less Expenditures</b> | <b>(7,810,515)</b>  | <b>(1,509,127)</b>  | <b>(7,440,180)</b>              | <b>(7,440,180)</b>     | <b>(1,105,000)</b>              |                         |
| Net Transfers                     | 4,725,000           | 2,525,000           | 1,501,600                       | 1,501,600              | -                               |                         |
| Net Change in Fund Balance        | (3,085,515)         | 1,015,873           | (5,938,580)                     | (5,938,580)            | (1,105,000)                     |                         |
| Beginning Fund Balance            | 9,687,492           | 6,601,977           | 7,617,850                       | 7,617,850              | 1,679,270                       |                         |
| <b>Ending Fund Balance</b>        | <b>6,601,977</b>    | <b>7,617,850</b>    | <b>1,679,270</b>                | <b>1,679,270</b>       | <b>574,270</b>                  |                         |

**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.

**FY2024-2025 Expenditures**

Capital projects are outlined in the Capital Improvement Program.



**Fund 161 - Construction Tax**

|                                   | FY2021-22<br>Actual | FY2022-23<br>Actual | Original<br>Budget<br>FY2023-24 | Estimated<br>FY2023-24 | Proposed<br>Budget<br>FY2024-25 | Increase/<br>(Decrease) |
|-----------------------------------|---------------------|---------------------|---------------------------------|------------------------|---------------------------------|-------------------------|
| <b>Revenue</b>                    |                     |                     |                                 |                        |                                 |                         |
| Other Taxes                       | 563                 | 7,319               | 1,100                           | 1,100                  | 1,100                           | -                       |
| Use of Money & Property           | 3,823               | 657                 | 2,920                           | 4,900                  | 5,100                           | 2,180                   |
| <b>Revenue Total</b>              | <b>4,386</b>        | <b>7,976</b>        | <b>4,020</b>                    | <b>6,000</b>           | <b>6,200</b>                    | <b>2,180</b>            |
| <b>Expenditures</b>               |                     |                     |                                 |                        |                                 |                         |
| Salaries & Benefits               | -                   | -                   | -                               | -                      | -                               | -                       |
| Materials & Services              | 17,100              | 14,225              | 20,000                          | 20,000                 | 20,000                          | -                       |
| Capital Assets                    | -                   | -                   | -                               | -                      | -                               | -                       |
| <b>Expenditures Total</b>         | <b>17,100</b>       | <b>14,225</b>       | <b>20,000</b>                   | <b>20,000</b>          | <b>20,000</b>                   | <b>-</b>                |
| <b>Revenues Less Expenditures</b> | <b>(6,249)</b>      | <b>(12,714)</b>     | <b>(15,980)</b>                 | <b>(14,000)</b>        | <b>(13,800)</b>                 |                         |
| Net Transfers                     | -                   | -                   | -                               | -                      | -                               | -                       |
| <b>Net Change in Fund Balance</b> | <b>(6,249)</b>      | <b>(12,714)</b>     | <b>(15,980)</b>                 | <b>(14,000)</b>        | <b>(13,800)</b>                 |                         |
| Beginning Fund Balance            | 259,736             | 253,487             | 240,773                         | 240,773                | 226,773                         |                         |
| <b>Ending Fund Balance</b>        | <b>253,487</b>      | <b>240,773</b>      | <b>224,793</b>                  | <b>226,773</b>         | <b>212,973</b>                  |                         |

**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.

**FY2024-2025 Expenditures**

Expenditures will be used for construction improvements.

**Fund 162 - Information Technology**

|                                   | FY2021-22<br>Actual | FY2022-23<br>Actual | Original<br>Budget<br>FY2023-24 | Estimated<br>FY2023-24 | Proposed<br>Budget<br>FY2024-25 | Increase/<br>(Decrease) |
|-----------------------------------|---------------------|---------------------|---------------------------------|------------------------|---------------------------------|-------------------------|
| <b>Revenue</b>                    |                     |                     |                                 |                        |                                 |                         |
| Fees                              | 191,244             | 95,585              | 67,100                          | 67,100                 | 98,100                          | 31,000                  |
| From Other Agencies               | -                   | -                   | 310,000                         | 619,848                | 310,000                         | -                       |
| <b>Revenue Total</b>              | <b>191,244</b>      | <b>95,585</b>       | <b>377,100</b>                  | <b>686,948</b>         | <b>408,100</b>                  | <b>31,000</b>           |
| <b>Expenditures</b>               |                     |                     |                                 |                        |                                 |                         |
| Salaries & Benefits               | -                   | -                   | -                               | -                      | -                               | -                       |
| Materials & Services              | -                   | -                   | 179,000                         | 291,994                | 179,000                         | -                       |
| Capital Assets                    | 32,849              | 20,078              | 424,835                         | 424,835                | -                               | (424,835)               |
| <b>Expenditures Total</b>         | <b>32,849</b>       | <b>20,078</b>       | <b>603,835</b>                  | <b>716,829</b>         | <b>179,000</b>                  | <b>(424,835)</b>        |
| <b>Revenues Less Expenditures</b> | <b>75,507</b>       | <b>158,395</b>      | <b>(226,735)</b>                | <b>(29,881)</b>        | <b>229,100</b>                  |                         |
| Net Transfers                     | -                   | -                   | -                               | -                      | -                               | -                       |
| <b>Net Change in Fund Balance</b> | <b>75,507</b>       | <b>158,395</b>      | <b>(226,735)</b>                | <b>(29,881)</b>        | <b>229,100</b>                  |                         |
| Beginning Fund Balance            | 214,593             | 290,100             | 448,495                         | 448,495                | 418,614                         |                         |
| <b>Ending Fund Balance</b>        | <b>290,100</b>      | <b>448,495</b>      | <b>221,760</b>                  | <b>418,614</b>         | <b>647,714</b>                  |                         |

**Fund Overview**

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

**FY2024-2025 Expenditures**

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



**Fund 164 - Police Facilities Dev. Impact Fees**

|                                   | FY2021-22<br>Actual | FY2022-23<br>Actual | Original<br>Budget<br>FY2023-24 | Estimated<br>FY2023-24 | Proposed<br>Budget<br>FY2024-25 | Increase/<br>(Decrease) |
|-----------------------------------|---------------------|---------------------|---------------------------------|------------------------|---------------------------------|-------------------------|
| <b>Revenue</b>                    |                     |                     |                                 |                        |                                 |                         |
| Other Revenues                    | 99,859              | 31,947              | 24,000                          | 24,000                 | 44,300                          | 20,300                  |
| Use of Money & Property           | -                   | -                   | -                               | -                      | -                               | -                       |
| <b>Revenue Total</b>              | <b>99,859</b>       | <b>31,947</b>       | <b>24,000</b>                   | <b>24,000</b>          | <b>44,300</b>                   | <b>20,300</b>           |
| <b>Expenditures</b>               |                     |                     |                                 |                        |                                 |                         |
| Capital Assets                    | 131,455             | -                   | 18,545                          | 18,545                 | -                               | (18,545)                |
| <b>Expenditures Total</b>         | <b>131,455</b>      | <b>-</b>            | <b>18,545</b>                   | <b>18,545</b>          | <b>-</b>                        | <b>(18,545)</b>         |
| <b>Revenues Less Expenditures</b> | <b>31,947</b>       | <b>(31,596)</b>     | <b>5,455</b>                    | <b>5,455</b>           | <b>44,300</b>                   |                         |
| Net Transfers                     | -                   | -                   | -                               | -                      | -                               | -                       |
| <b>Net Change in Fund Balance</b> | <b>31,947</b>       | <b>(31,596)</b>     | <b>5,455</b>                    | <b>5,455</b>           | <b>44,300</b>                   |                         |
| Beginning Fund Balance            | 131,039             | 162,986             | 131,390                         | 131,390                | 136,845                         |                         |
| <b>Ending Fund Balance</b>        | <b>162,986</b>      | <b>131,390</b>      | <b>136,845</b>                  | <b>136,845</b>         | <b>181,145</b>                  |                         |

**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.

**FY2024-2025 Expenditures**

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

**Fund 165 - Fire Facilities Dev. Impact Fees**

|                                   | FY2021-22<br>Actual | FY2022-23<br>Actual | Original<br>Budget<br>FY2023-24 | Estimated<br>FY2023-24 | Proposed<br>Budget<br>FY2024-25 | Increase/<br>(Decrease) |
|-----------------------------------|---------------------|---------------------|---------------------------------|------------------------|---------------------------------|-------------------------|
| <b>Revenue</b>                    |                     |                     |                                 |                        |                                 |                         |
| Other Revenues                    | 121,402             | 38,787              | 27,200                          | 27,200                 | 53,500                          | 26,300                  |
| Use of Money & Property           | -                   | -                   | -                               | -                      | -                               | -                       |
| <b>Revenue Total</b>              | <b>121,402</b>      | <b>38,787</b>       | <b>27,200</b>                   | <b>27,200</b>          | <b>53,500</b>                   | <b>26,300</b>           |
| <b>Expenditures</b>               |                     |                     |                                 |                        |                                 |                         |
| Materials & Services              | -                   | -                   | 70,000                          | 70,000                 | -                               | (70,000)                |
| Capital Assets                    | -                   | -                   | -                               | -                      | -                               | -                       |
| <b>Expenditures Total</b>         | <b>-</b>            | <b>-</b>            | <b>70,000</b>                   | <b>70,000</b>          | <b>-</b>                        | <b>(70,000)</b>         |
| <b>Revenues Less Expenditures</b> | <b>38,787</b>       | <b>121,402</b>      | <b>(42,800)</b>                 | <b>(42,800)</b>        | <b>53,500</b>                   |                         |
| Net Transfers                     | -                   | -                   | -                               | -                      | -                               | -                       |
| <b>Net Change in Fund Balance</b> | <b>38,787</b>       | <b>121,402</b>      | <b>(42,800)</b>                 | <b>(42,800)</b>        | <b>53,500</b>                   |                         |
| Beginning Fund Balance            | 7,209               | 45,996              | 167,398                         | 167,398                | 124,598                         |                         |
| <b>Ending Fund Balance</b>        | <b>45,996</b>       | <b>167,398</b>      | <b>124,598</b>                  | <b>124,598</b>         | <b>178,098</b>                  |                         |

**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.

**FY2024-2025 Expenditures**

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



**Fund 166 - Park Facilities Dev. Impact Fees**

|                                   | FY2021-22<br>Actual | FY2022-23<br>Actual | Original<br>Budget<br>FY2023-24 | Estimated<br>FY2023-24 | Proposed<br>Budget<br>FY2024-25 | Increase/<br>(Decrease) |
|-----------------------------------|---------------------|---------------------|---------------------------------|------------------------|---------------------------------|-------------------------|
| <b>Revenue</b>                    |                     |                     |                                 |                        |                                 |                         |
| Other Revenues                    | 16,334              | 87,623              | 65,000                          | 65,000                 | 75,000                          | 10,000                  |
| Use of Money & Property           | -                   | -                   | -                               | -                      | -                               | -                       |
| <b>Revenue Total</b>              | <b>16,334</b>       | <b>87,623</b>       | <b>65,000</b>                   | <b>65,000</b>          | <b>75,000</b>                   | <b>10,000</b>           |
| <b>Expenditures</b>               |                     |                     |                                 |                        |                                 |                         |
| Capital Assets                    | 50,218              | 91,889              | 191,183                         | 191,183                | -                               | (191,183)               |
| <b>Expenditures Total</b>         | <b>50,218</b>       | <b>91,889</b>       | <b>191,183</b>                  | <b>191,183</b>         | <b>-</b>                        | <b>(191,183)</b>        |
| <b>Revenues Less Expenditures</b> | <b>(4,266)</b>      | <b>(33,884)</b>     | <b>(126,183)</b>                | <b>(126,183)</b>       | <b>75,000</b>                   |                         |
| Net Transfers                     | -                   | -                   | -                               | -                      | -                               | -                       |
| <b>Net Change in Fund Balance</b> | <b>(4,266)</b>      | <b>(33,884)</b>     | <b>(126,183)</b>                | <b>(126,183)</b>       | <b>75,000</b>                   |                         |
| Beginning Fund Balance            | 306,914             | 302,648             | 268,764                         | 268,764                | 142,581                         |                         |
| <b>Ending Fund Balance</b>        | <b>302,648</b>      | <b>268,764</b>      | <b>142,581</b>                  | <b>142,581</b>         | <b>217,581</b>                  |                         |

**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.

**FY2024-2025 Expenditures**

Capital projects are outlined in the Capital Improvement Program.

**Fund 167 - Admin. Facilities Dev. Impact Fees**

|                                   | FY2021-22<br>Actual | FY2022-23<br>Actual | Original<br>Budget<br>FY2023-24 | Estimated<br>FY2023-24 | Proposed<br>Budget<br>FY2024-25 | Increase/<br>(Decrease) |
|-----------------------------------|---------------------|---------------------|---------------------------------|------------------------|---------------------------------|-------------------------|
| <b>Revenue</b>                    |                     |                     |                                 |                        |                                 |                         |
| Other Revenues                    | 17,496              | 5,691               | 4,100                           | 4,100                  | 7,900                           | 3,800                   |
| Use of Money & Property           | -                   | -                   | -                               | -                      | -                               | -                       |
| <b>Revenue Total</b>              | <b>17,496</b>       | <b>5,691</b>        | <b>4,100</b>                    | <b>4,100</b>           | <b>7,900</b>                    | <b>3,800</b>            |
| <b>Revenues Less Expenditures</b> |                     |                     |                                 |                        |                                 |                         |
|                                   | <b>5,691</b>        | <b>17,496</b>       | <b>4,100</b>                    | <b>4,100</b>           | <b>7,900</b>                    |                         |
| Net Transfers                     | -                   | -                   | -                               | -                      | -                               | -                       |
| Net Change in Fund Balance        | 5,691               | 17,496              | 4,100                           | 4,100                  | 7,900                           |                         |
| Beginning Fund Balance            | 22,113              | 27,804              | 45,300                          | 45,300                 | 49,400                          |                         |
| <b>Ending Fund Balance</b>        | <b>27,804</b>       | <b>45,300</b>       | <b>49,400</b>                   | <b>49,400</b>          | <b>57,300</b>                   |                         |

**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.

**FY2024-2025 Expenditures**

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



**Fund 168 - PW Facilities Dev. Impact Fees**

|                                   | FY2021-22<br>Actual | FY2022-23<br>Actual | Original<br>Budget<br>FY2023-24 | Estimated<br>FY2023-24 | Proposed<br>Budget<br>FY2024-25 | Increase/<br>(Decrease) |
|-----------------------------------|---------------------|---------------------|---------------------------------|------------------------|---------------------------------|-------------------------|
| <b>Revenue</b>                    |                     |                     |                                 |                        |                                 |                         |
| Other Revenues                    | 8,822               | 2,532               | 1,800                           | 1,800                  | 3,700                           | 1,900                   |
| Use of Money & Property           | -                   | -                   | -                               | -                      | -                               | -                       |
| <b>Revenue Total</b>              | <b>8,822</b>        | <b>2,532</b>        | <b>1,800</b>                    | <b>1,800</b>           | <b>3,700</b>                    | <b>1,900</b>            |
| <b>Revenues Less Expenditures</b> |                     |                     |                                 |                        |                                 |                         |
|                                   | <b>2,532</b>        | <b>8,822</b>        | <b>1,800</b>                    | <b>1,800</b>           | <b>3,700</b>                    |                         |
| Net Transfers                     | -                   | -                   | -                               | -                      | -                               | -                       |
| Net Change in Fund Balance        | 2,532               | 8,822               | 1,800                           | 1,800                  | 3,700                           |                         |
| Beginning Fund Balance            | 9,930               | 12,462              | 21,284                          | 21,284                 | 23,084                          |                         |
| <b>Ending Fund Balance</b>        | <b>12,462</b>       | <b>21,284</b>       | <b>23,084</b>                   | <b>23,084</b>          | <b>26,784</b>                   |                         |

**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.

**FY2024-2025 Expenditures**

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

**Fund 169 - Park Acquisition Fund**

|                                   | FY2021-22<br>Actual | FY2022-23<br>Actual | Original<br>Budget<br>FY2023-24 | Estimated<br>FY2023-24 | Proposed<br>Budget<br>FY2024-25 | Increase/<br>(Decrease) |
|-----------------------------------|---------------------|---------------------|---------------------------------|------------------------|---------------------------------|-------------------------|
| <b>Revenue</b>                    |                     |                     |                                 |                        |                                 |                         |
| Charges For Service               | -                   | -                   | -                               | -                      | -                               | -                       |
| Other Revenues                    | -                   | -                   | -                               | -                      | -                               | -                       |
| Use of Money & Property           | 33,704              | 5,651               | 25,140                          | 45,100                 | 47,400                          | 22,260                  |
| <b>Revenue Total</b>              | <b>33,704</b>       | <b>5,651</b>        | <b>25,140</b>                   | <b>45,100</b>          | <b>47,400</b>                   | <b>22,260</b>           |
| <b>Expenditures</b>               |                     |                     |                                 |                        |                                 |                         |
| Materials & Services              | -                   | -                   | -                               | -                      | -                               | -                       |
| Capital Assets                    | 21,215              | 75,497              | 104,795                         | 104,795                | -                               | (104,795)               |
| Debt Service                      | -                   | -                   | -                               | -                      | -                               | -                       |
| <b>Expenditures Total</b>         | <b>21,215</b>       | <b>75,497</b>       | <b>104,795</b>                  | <b>104,795</b>         | <b>-</b>                        | <b>(104,795)</b>        |
| <b>Revenues Less Expenditures</b> | <b>(69,846)</b>     | <b>12,489</b>       | <b>(79,655)</b>                 | <b>(59,695)</b>        | <b>47,400</b>                   |                         |
| Net Transfers                     | -                   | -                   | -                               | -                      | -                               | -                       |
| <b>Net Change in Fund Balance</b> | <b>(69,846)</b>     | <b>12,489</b>       | <b>(79,655)</b>                 | <b>(59,695)</b>        | <b>47,400</b>                   |                         |
| Beginning Fund Balance            | 2,251,481           | 2,181,635           | 2,194,124                       | 2,194,124              | 2,134,429                       |                         |
| <b>Ending Fund Balance</b>        | <b>2,181,635</b>    | <b>2,194,124</b>    | <b>2,114,469</b>                | <b>2,134,429</b>       | <b>2,181,829</b>                |                         |

**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.

**FY2024-2025 Expenditures**

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



Fund 170 - PDF A - Del Norte

|                                   | FY2021-22<br>Actual | FY2022-23<br>Actual | Original<br>Budget<br>FY2023-24 | Estimated<br>FY2023-24 | Proposed<br>Budget<br>FY2024-25 | Increase/<br>(Decrease) |
|-----------------------------------|---------------------|---------------------|---------------------------------|------------------------|---------------------------------|-------------------------|
| <b>Revenue</b>                    |                     |                     |                                 |                        |                                 |                         |
| Other Revenues                    | -                   | 1,379,700           | -                               | -                      | -                               | -                       |
| Use of Money & Property           | 21,119              | 1,585               | -                               | 28,100                 | 29,500                          | 29,500                  |
| <b>Revenue Total</b>              | <b>21,119</b>       | <b>1,381,285</b>    | <b>-</b>                        | <b>28,100</b>          | <b>29,500</b>                   | <b>29,500</b>           |
| <b>Expenditures</b>               |                     |                     |                                 |                        |                                 |                         |
| Capital Assets                    | -                   | -                   | 1,300,000                       | 1,300,000              | -                               | (1,300,000)             |
| <b>Expenditures Total</b>         | <b>-</b>            | <b>-</b>            | <b>1,300,000</b>                | <b>1,300,000</b>       | <b>-</b>                        | <b>(1,300,000)</b>      |
| <b>Revenues Less Expenditures</b> | <b>1,381,285</b>    | <b>21,119</b>       | <b>(1,300,000)</b>              | <b>(1,271,900)</b>     | <b>29,500</b>                   |                         |
| Net Transfers                     | -                   | (33,375)            | -                               | -                      | -                               | -                       |
| <b>Net Change in Fund Balance</b> | <b>1,381,285</b>    | <b>(12,256)</b>     | <b>(1,300,000)</b>              | <b>(1,271,900)</b>     | <b>29,500</b>                   |                         |
| Beginning Fund Balance            | -                   | 1,381,285           | 1,369,029                       | 1,369,029              | 97,129                          |                         |
| <b>Ending Fund Balance</b>        | <b>1,381,285</b>    | <b>1,369,029</b>    | <b>69,029</b>                   | <b>97,129</b>          | <b>126,629</b>                  |                         |

**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.

**FY2024-2025 Expenditures**

Capital projects are outlined in the Capital Improvement Program.

Fund 171 - PDF B Palm View

|                                   | FY2021-22<br>Actual | FY2022-23<br>Actual | Original<br>Budget<br>FY2023-24 | Estimated<br>FY2023-24 | Proposed<br>Budget<br>FY2024-25 | Increase/<br>(Decrease) |
|-----------------------------------|---------------------|---------------------|---------------------------------|------------------------|---------------------------------|-------------------------|
| <b>Revenue</b>                    |                     |                     |                                 |                        |                                 |                         |
| Other Revenues                    | -                   | 1,750,000           | -                               | -                      | -                               | -                       |
| Use of Money & Property           | 25,782              | 665                 | -                               | 33,300                 | 35,000                          | 35,000                  |
| <b>Revenue Total</b>              | <b>25,782</b>       | <b>1,750,665</b>    | <b>-</b>                        | <b>33,300</b>          | <b>35,000</b>                   | <b>35,000</b>           |
| <b>Expenditures</b>               |                     |                     |                                 |                        |                                 |                         |
| Capital Assets                    | -                   | 82,434              | -                               | -                      | -                               | -                       |
| <b>Expenditures Total</b>         | <b>-</b>            | <b>82,434</b>       | <b>-</b>                        | <b>-</b>               | <b>-</b>                        | <b>-</b>                |
| <b>Revenues Less Expenditures</b> | <b>1,668,231</b>    | <b>25,782</b>       | <b>-</b>                        | <b>33,300</b>          | <b>35,000</b>                   |                         |
| Net Transfers                     | -                   | (75,000)            | -                               | -                      | -                               | -                       |
| <b>Net Change in Fund Balance</b> | <b>1,668,231</b>    | <b>(49,218)</b>     | <b>-</b>                        | <b>33,300</b>          | <b>35,000</b>                   |                         |
| Beginning Fund Balance            | -                   | 1,668,231           | 1,619,013                       | 1,619,013              | 1,652,313                       |                         |
| <b>Ending Fund Balance</b>        | <b>1,668,231</b>    | <b>1,619,013</b>    | <b>1,619,013</b>                | <b>1,652,313</b>       | <b>1,687,313</b>                |                         |

**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.

**FY2024-2025 Expenditures**

Capital projects are outlined in the Capital Improvement Program.



Fund 172 - PDF C Orangewood - Ca

|                                   | FY2021-22<br>Actual | FY2022-23<br>Actual | Original<br>Budget<br>FY2023-24 | Estimated<br>FY2023-24 | Proposed<br>Budget<br>FY2024-25 | Increase/<br>(Decrease) |
|-----------------------------------|---------------------|---------------------|---------------------------------|------------------------|---------------------------------|-------------------------|
| <b>Revenue</b>                    |                     |                     |                                 |                        |                                 |                         |
| Other Revenues                    | -                   | 919,800             | -                               | 427,050                | -                               | -                       |
| Use of Money & Property           | 19,412              | 2,572               | 7,200                           | 33,600                 | 35,300                          | 28,100                  |
| <b>Revenue Total</b>              | <b>19,412</b>       | <b>922,372</b>      | <b>7,200</b>                    | <b>460,650</b>         | <b>35,300</b>                   | <b>28,100</b>           |
| <b>Expenditures</b>               |                     |                     |                                 |                        |                                 |                         |
| Capital Assets                    | -                   | 24,225              | 375,775                         | 375,775                | -                               | (375,775)               |
| <b>Expenditures Total</b>         | <b>-</b>            | <b>24,225</b>       | <b>375,775</b>                  | <b>375,775</b>         | <b>-</b>                        | <b>(375,775)</b>        |
| <b>Revenues Less Expenditures</b> | <b>898,147</b>      | <b>19,412</b>       | <b>(368,575)</b>                | <b>84,875</b>          | <b>35,300</b>                   |                         |
| Net Transfers                     | (316,000)           | -                   | -                               | -                      | -                               |                         |
| <b>Net Change in Fund Balance</b> | <b>582,147</b>      | <b>19,412</b>       | <b>(368,575)</b>                | <b>84,875</b>          | <b>35,300</b>                   |                         |
| Beginning Fund Balance            | 670,254             | 1,252,401           | 1,271,813                       | 1,271,813              | 1,356,688                       |                         |
| <b>Ending Fund Balance</b>        | <b>1,252,401</b>    | <b>1,271,813</b>    | <b>903,238</b>                  | <b>1,356,688</b>       | <b>1,391,988</b>                |                         |

**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.

**FY2024-2025 Expenditures**

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

Fund 173 - PDF D Walmerado-Cam.

|                                   | FY2021-22<br>Actual | FY2022-23<br>Actual | Original<br>Budget<br>FY2023-24 | Estimated<br>FY2023-24 | Proposed<br>Budget<br>FY2024-25 | Increase/<br>(Decrease) |
|-----------------------------------|---------------------|---------------------|---------------------------------|------------------------|---------------------------------|-------------------------|
| <b>Revenue</b>                    |                     |                     |                                 |                        |                                 |                         |
| Other Revenues                    | -                   | -                   | -                               | -                      | -                               | -                       |
| Use of Money & Property           | 1,581               | 193                 | 1,160                           | -                      | -                               | (1,160)                 |
| <b>Revenue Total</b>              | <b>1,581</b>        | <b>193</b>          | <b>1,160</b>                    | <b>-</b>               | <b>-</b>                        | <b>(1,160)</b>          |
| <b>Expenditures</b>               |                     |                     |                                 |                        |                                 |                         |
| Salaries & Benefits               | -                   | -                   | -                               | -                      | -                               | -                       |
| Capital Assets                    | 345,641             | 34,782              | -                               | -                      | -                               | -                       |
| <b>Expenditures Total</b>         | <b>345,641</b>      | <b>34,782</b>       | <b>-</b>                        | <b>-</b>               | <b>-</b>                        | <b>-</b>                |
| <b>Revenues Less Expenditures</b> | <b>(34,589)</b>     | <b>(344,060)</b>    | <b>1,160</b>                    | <b>-</b>               | <b>-</b>                        |                         |
| Net Transfers                     | 316,000             | 33,375              | -                               | -                      | -                               |                         |
| <b>Net Change in Fund Balance</b> | <b>281,411</b>      | <b>(310,685)</b>    | <b>1,160</b>                    | <b>-</b>               | <b>-</b>                        |                         |
| Beginning Fund Balance            | 29,274              | 310,685             | -                               | -                      | -                               |                         |
| <b>Ending Fund Balance</b>        | <b>310,685</b>      | <b>-</b>            | <b>1,160</b>                    | <b>-</b>               | <b>-</b>                        |                         |

**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.

**FY2024-2025 Expenditures**

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



Fund 174 - PDF E - Cortez

|                                   | FY2021-22<br>Actual | FY2022-23<br>Actual | Original<br>Budget<br>FY2023-24 | Estimated<br>FY2023-24 | Proposed<br>Budget<br>FY2024-25 | Increase/<br>(Decrease) |
|-----------------------------------|---------------------|---------------------|---------------------------------|------------------------|---------------------------------|-------------------------|
| <b>Revenue</b>                    |                     |                     |                                 |                        |                                 |                         |
| Other Revenues                    | -                   | 43,800              | -                               | -                      | -                               | -                       |
| Use of Money & Property           | 910                 | 165                 | 100                             | 700                    | 700                             | 600                     |
| <b>Revenue Total</b>              | <b>910</b>          | <b>43,965</b>       | <b>100</b>                      | <b>700</b>             | <b>700</b>                      | <b>600</b>              |
| <b>Expenditures</b>               |                     |                     |                                 |                        |                                 |                         |
| Capital Assets                    | -                   | 27,472              | 12,528                          | 12,528                 | -                               | (12,528)                |
| <b>Expenditures Total</b>         | <b>-</b>            | <b>27,472</b>       | <b>12,528</b>                   | <b>12,528</b>          | <b>-</b>                        | <b>(12,528)</b>         |
| <b>Revenues Less Expenditures</b> | <b>16,493</b>       | <b>910</b>          | <b>(12,428)</b>                 | <b>(11,828)</b>        | <b>700</b>                      |                         |
| Net Transfers                     | -                   | -                   | -                               | -                      | -                               | -                       |
| <b>Net Change in Fund Balance</b> | <b>16,493</b>       | <b>910</b>          | <b>(12,428)</b>                 | <b>(11,828)</b>        | <b>700</b>                      |                         |
| Beginning Fund Balance            | 42,232              | 58,725              | 59,635                          | 59,635                 | 47,807                          |                         |
| <b>Ending Fund Balance</b>        | <b>58,725</b>       | <b>59,635</b>       | <b>47,207</b>                   | <b>47,807</b>          | <b>48,507</b>                   |                         |

**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.

**FY2024-2025 Expenditures**

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

Fund 175 - PDF F - Gal-Wogrov-Cam

|                                   | FY2021-22<br>Actual | FY2022-23<br>Actual | Estimated<br>FY2022-23 | Estimated<br>FY2023-24 | Proposed<br>Budget<br>FY2024-25 | Increase/<br>(Decrease) |
|-----------------------------------|---------------------|---------------------|------------------------|------------------------|---------------------------------|-------------------------|
| <b>Revenue</b>                    |                     |                     |                        |                        |                                 |                         |
| Other Revenues                    | -                   | -                   | -                      | -                      | -                               | -                       |
| Use of Money & Property           | 4,820               | 779                 | 6,500                  | 3,570                  | 6,800                           | 3,230                   |
| <b>Revenue Total</b>              | <b>4,820</b>        | <b>779</b>          | <b>6,500</b>           | <b>3,570</b>           | <b>6,800</b>                    | <b>3,230</b>            |
| <b>Expenditures</b>               |                     |                     |                        |                        |                                 |                         |
| Salaries & Benefits               | -                   | -                   | -                      | -                      | -                               | -                       |
| Capital Assets                    | -                   | -                   | 150,000                | 150,000                | -                               | (150,000)               |
| <b>Expenditures Total</b>         | <b>-</b>            | <b>-</b>            | <b>150,000</b>         | <b>150,000</b>         | <b>-</b>                        | <b>(150,000)</b>        |
| <b>Revenues Less Expenditures</b> | <b>779</b>          | <b>4,820</b>        | <b>(146,430)</b>       | <b>(143,500)</b>       | <b>6,800</b>                    |                         |
| Net Transfers                     | -                   | -                   | -                      | -                      | -                               |                         |
| <b>Net Change in Fund Balance</b> | <b>779</b>          | <b>4,820</b>        | <b>(146,430)</b>       | <b>(143,500)</b>       | <b>6,800</b>                    |                         |
| Beginning Fund Balance            | 310,202             | 310,981             | 315,801                | 315,801                | 172,301                         |                         |
| <b>Ending Fund Balance</b>        | <b>310,981</b>      | <b>315,801</b>      | <b>169,371</b>         | <b>172,301</b>         | <b>179,101</b>                  |                         |

**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.

**FY2024-2025 Expenditures**

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



Fund 179 - ARPA Local Fiscal Recovery Funds

|                                   | FY2021-22<br>Actual | FY2022-23<br>Actual | Original<br>Budget<br>FY2023-24 | Estimated<br>FY2023-24 | Proposed<br>Budget<br>FY2024-25 | Increase/<br>(Decrease) |
|-----------------------------------|---------------------|---------------------|---------------------------------|------------------------|---------------------------------|-------------------------|
| <b>Revenue</b>                    |                     |                     |                                 |                        |                                 |                         |
| Use of Money & Property           | -                   | -                   | -                               | -                      | -                               | -                       |
| From Other Agencies               | 1,931,560           | 9,197,139           | -                               | -                      | -                               | -                       |
| <b>Revenue Total</b>              | <b>1,931,560</b>    | <b>9,197,139</b>    | -                               | -                      | -                               | -                       |
| <b>Expenditures</b>               |                     |                     |                                 |                        |                                 |                         |
| Salaries & Benefits               | 335,000             | 466,453             | -                               | -                      | -                               | -                       |
| Materials & Services              | 77,500              | 20,833              | -                               | -                      | -                               | -                       |
| Capital Assets                    | 1,519,060           | 8,704,067           | -                               | -                      | -                               | -                       |
| <b>Expenditures Total</b>         | <b>1,931,560</b>    | <b>9,191,353</b>    | -                               | -                      | -                               | -                       |
| <b>Revenues Less Expenditures</b> | <b>5,786</b>        | -                   | -                               | -                      | -                               | -                       |
| Net Transfers                     | (5,786)             | -                   | -                               | -                      | -                               | -                       |
| Net Change in Fund Balance        | -                   | -                   | -                               | -                      | -                               | -                       |
| Beginning Fund Balance            | -                   | -                   | -                               | -                      | -                               | -                       |
| <b>Ending Fund Balance</b>        | <b>-</b>            | <b>-</b>            | <b>-</b>                        | <b>-</b>               | <b>-</b>                        | <b>-</b>                |

**Fund Overview**

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

**FY2024-2025 Expenditures**

| Project No., Name                          | Total             | ARPA Category                     |
|--|-------------------|-----------------------------------|
| <b>CIP Projects</b>                        |                   |                                   |
| 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 |
| <b>Subtotal CIP</b>                        | <b>18,603,741</b> |                                   |
| <b>Non-CIP</b>                             |                   |                                   |
| Hazard Pay for Public Safety               | 801,453           | 4-Premium Pay                     |
| LA CADA Contract for Homeless Services     | 160,833           | 1-Public Health                   |
| <b>Subtotal Non-CIP</b>                    | <b>962,286</b>    |                                   |
| <b>Total ARPA Expenditures</b>             | <b>19,566,026</b> |                                   |

**Fund 180 - Future Street Improvements**

|                                   | FY2021-22<br>Actual | FY2022-23<br>Actual | Original<br>Budget<br>FY2023-24 | Estimated<br>FY2023-24 | Proposed<br>Budget<br>FY2024-25 | Increase/<br>(Decrease) |
|-----------------------------------|---------------------|---------------------|---------------------------------|------------------------|---------------------------------|-------------------------|
| <b>Revenue</b>                    |                     |                     |                                 |                        |                                 |                         |
| Capital Assets                    | 171,358             | 25,564              | 171,400                         | 171,400                | 171,400                         | -                       |
| <b>Revenue Total</b>              | <b>171,358</b>      | <b>25,564</b>       | <b>171,400</b>                  | <b>171,400</b>         | <b>171,400</b>                  | <b>-</b>                |
| <b>Revenues Less Expenditures</b> | <b>25,564</b>       | <b>171,358</b>      | <b>-</b>                        | <b>-</b>               | <b>-</b>                        |                         |
| Net Transfers                     | -                   | -                   | -                               | -                      | -                               | -                       |
| <b>Net Change in Fund Balance</b> | <b>25,564</b>       | <b>171,358</b>      | <b>-</b>                        | <b>-</b>               | <b>-</b>                        |                         |
| Beginning Fund Balance            | 231,250             | 256,814             | 428,172                         | 428,172                | 428,172                         |                         |
| <b>Ending Fund Balance</b>        | <b>256,814</b>      | <b>428,172</b>      | <b>428,172</b>                  | <b>428,172</b>         | <b>428,172</b>                  |                         |

**Fund Overview**

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

**FY2024-2025 Expenditures**

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



Fund 181 - Maintenance District #1

|  | FY2021-22<br>Actual | FY2022-23<br>Actual | Original<br>Budget<br>FY2022-23 | Estimated<br>FY2023-24 | Proposed<br>Budget<br>FY2024-25 | Increase/<br>(Decrease) |
|--|---------------------|---------------------|---------------------------------|------------------------|---------------------------------|-------------------------|
| <b>Revenue</b>   |                     |                     |                                 |                        |                                 |                         |
| <b>Revenue</b>   |                     |                     |                                 |                        |                                 |                         |
| Property Tax   | 665,829             | 704,806             | 679,100                         | 679,100                | 692,700                         | 13,600                  |
| Use of Money & Property  | 8,006               | 55,774              | 38,000                          | 79,700                 | 83,700                          | 45,700                  |
| <b>Revenue Total</b>   | <b>673,835</b>      | <b>760,580</b>      | <b>717,100</b>                  | <b>758,800</b>         | <b>776,400</b>                  | <b>59,300</b>           |
| <b>Revenue Total</b>   | <b>673,835</b>      | <b>760,580</b>      | <b>717,100</b>                  | <b>758,800</b>         | <b>776,400</b>                  | <b>59,300</b>           |
| <b>Expenditures</b>  |                     |                     |                                 |                        |                                 |                         |
| <b>National Pollutant Discharge Elimination System (NPDES)</b> |                     |                     |                                 |                        |                                 |                         |
| Materials & Services   | 10,000              | 10,000              | 10,000                          | 10,000                 | 10,000                          | -                       |
| <b>National Pollutant Discharge Elimin</b>                     | <b>10,000</b>       | <b>10,000</b>       | <b>10,000</b>                   | <b>10,000</b>          | <b>10,000</b>                   | <b>-</b>                |
| <b>Maintenance Service</b>                                     |                     |                     |                                 |                        |                                 |                         |
| Materials & Services   | -                   | -                   | 100,000                         | 100,000                | 100,000                         | -                       |
| <b>Maintenance Service Total</b>                               | <b>-</b>            | <b>-</b>            | <b>100,000</b>                  | <b>100,000</b>         | <b>100,000</b>                  | <b>-</b>                |
| <b>Vehicles</b>  |                     |                     |                                 |                        |                                 |                         |
| Capital Assets   | -                   | -                   | 374,130                         | 374,130                | 100,000                         | (274,130)               |
| <b>Vehicles Total</b>  | <b>-</b>            | <b>-</b>            | <b>374,130</b>                  | <b>374,130</b>         | <b>100,000</b>                  | <b>(274,130)</b>        |
| <b>District Maintenance</b>                                    |                     |                     |                                 |                        |                                 |                         |
| Allocated Costs  | 57,000              | 57,000              | 61,840                          | 61,840                 | 135,890                         | 74,050                  |
| Materials & Services   | 136,761             | 138,337             | 293,560                         | 294,660                | 295,460                         | 1,900                   |
| Salaries & Benefits  | 42,772              | 46,842              | 44,222                          | 47,889                 | 64,150                          | 19,928                  |
| <b>District Maintenance Total</b>                              | <b>236,533</b>      | <b>242,179</b>      | <b>399,622</b>                  | <b>404,389</b>         | <b>495,500</b>                  | <b>95,878</b>           |
| <b>District Engineering</b>                                    |                     |                     |                                 |                        |                                 |                         |
| Materials & Services   | 3,188               | 3,188               | 6,390                           | 6,390                  | 6,390                           | -                       |
| <b>District Engineering Total</b>                              | <b>3,188</b>        | <b>3,188</b>        | <b>6,390</b>                    | <b>6,390</b>           | <b>6,390</b>                    | <b>-</b>                |
| <b>Expenditures Total</b>                                      | <b>249,721</b>      | <b>255,367</b>      | <b>890,142</b>                  | <b>894,909</b>         | <b>711,890</b>                  | <b>(178,252)</b>        |
| <b>Revenues Less Expenditures</b>                              | <b>424,114</b>      | <b>505,213</b>      | <b>(173,042)</b>                | <b>(136,109)</b>       | <b>64,510</b>                   |                         |
| Net Transfers  | -                   | -                   | -                               | -                      | -                               | -                       |
| <b>Net Change in Fund Balance</b>                              | <b>424,114</b>      | <b>505,213</b>      | <b>(173,042)</b>                | <b>(136,109)</b>       | <b>64,510</b>                   |                         |
| Beginning Fund Balance   | 2,957,334           | 3,381,448           | 3,886,661                       | 3,886,661              | 3,750,552                       |                         |
| <b>Ending Fund Balance</b>                                     | <b>3,381,448</b>    | <b>3,886,661</b>    | <b>3,713,619</b>                | <b>3,750,552</b>       | <b>3,815,062</b>                |                         |

**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.

**FY2024-2025 Expenditures**

Expenditures will be used for ongoing maintenance within the District.



Fund 182 - Maintenance District #2

|  | FY2021-22<br>Actual | FY2022-23<br>Actual | Original<br>Budget<br>FY2023-24 | Estimated<br>FY2023-24 | Proposed<br>Budget<br>FY2024-25 | Increase/<br>(Decrease) |
|--|---------------------|---------------------|---------------------------------|------------------------|---------------------------------|-------------------------|
| <b>Revenue</b>   |                     |                     |                                 |                        |                                 |                         |
| <b>Revenue</b>   |                     |                     |                                 |                        |                                 |                         |
| Property Tax   | 234,663             | 230,755             | 249,500                         | 249,500                | 254,500                         | 5,000                   |
| Use of Money & Property  | 14,761              | 2,034               | 7,550                           | 21,100                 | 22,200                          | 14,650                  |
| <b>Revenue Total</b>   | <b>249,424</b>      | <b>232,789</b>      | <b>257,050</b>                  | <b>270,600</b>         | <b>276,700</b>                  | <b>19,650</b>           |
| <b>Revenue Total</b>   | <b>249,424</b>      | <b>232,789</b>      | <b>257,050</b>                  | <b>270,600</b>         | <b>276,700</b>                  | <b>19,650</b>           |
| <b>Expenditures</b>  |                     |                     |                                 |                        |                                 |                         |
| <b>National Pollutant Discharge Elimination System (NPDES)</b> |                     |                     |                                 |                        |                                 |                         |
| Materials & Services   | 2,000               | 2,000               | 5,000                           | 5,000                  | 5,000                           | -                       |
| <b>National Pollutant Discharge Elimin</b>                     | <b>2,000</b>        | <b>2,000</b>        | <b>5,000</b>                    | <b>5,000</b>           | <b>5,000</b>                    | <b>-</b>                |
| <b>Maintenance Service</b>                                     |                     |                     |                                 |                        |                                 |                         |
| Materials & Services   | -                   | -                   | 200,000                         | 200,000                | 200,000                         | -                       |
| <b>Maintenance Service Total</b>                               | <b>-</b>            | <b>-</b>            | <b>200,000</b>                  | <b>200,000</b>         | <b>200,000</b>                  | <b>-</b>                |
| <b>Vehicles</b>  |                     |                     |                                 |                        |                                 |                         |
| Capital Assets   | -                   | -                   | 171,092                         | 171,092                | 100,000                         | (71,092)                |
| <b>Vehicles Total</b>  | <b>-</b>            | <b>-</b>            | <b>171,092</b>                  | <b>171,092</b>         | <b>100,000</b>                  | <b>(71,092)</b>         |
| <b>District Maintenance</b>                                    |                     |                     |                                 |                        |                                 |                         |
| Allocated Costs  | 24,600              | 24,600              | 26,920                          | 26,920                 | 64,230                          | 37,310                  |
| Materials & Services   | 18,263              | 23,680              | 90,320                          | 90,220                 | 90,420                          | 100                     |
| Salaries & Benefits  | 33,593              | 40,121              | 29,692                          | 31,648                 | 49,888                          | 20,196                  |
| <b>District Maintenance Total</b>                              | <b>76,456</b>       | <b>88,401</b>       | <b>146,932</b>                  | <b>148,788</b>         | <b>204,538</b>                  | <b>57,606</b>           |
| <b>District Engineering</b>                                    |                     |                     |                                 |                        |                                 |                         |
| Materials & Services   | 2,543               | 2,543               | 5,140                           | 5,140                  | 5,140                           | -                       |
| <b>District Engineering Total</b>                              | <b>2,543</b>        | <b>2,543</b>        | <b>5,140</b>                    | <b>5,140</b>           | <b>5,140</b>                    | <b>-</b>                |
| <b>Expenditures Total</b>                                      | <b>80,999</b>       | <b>92,944</b>       | <b>528,164</b>                  | <b>530,020</b>         | <b>514,678</b>                  | <b>(13,486)</b>         |
| <b>Revenues Less Expenditures</b>                              | <b>139,845</b>      | <b>168,425</b>      | <b>(271,114)</b>                | <b>(259,420)</b>       | <b>(237,978)</b>                |                         |
| Net Transfers  | (9,000)             | -                   | -                               | -                      | -                               | -                       |
| <b>Net Change in Fund Balance</b>                              | <b>130,845</b>      | <b>168,425</b>      | <b>(271,114)</b>                | <b>(259,420)</b>       | <b>(237,978)</b>                |                         |
| Beginning Fund Balance   | 752,859             | 883,704             | 1,052,129                       | 1,052,129              | 792,709                         |                         |
| <b>Ending Fund Balance</b>                                     | <b>883,704</b>      | <b>1,052,129</b>    | <b>781,015</b>                  | <b>792,709</b>         | <b>554,731</b>                  |                         |

**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.

**FY2024-2025 Expenditures**

Expenditures will be used for ongoing maintenance within the District.



Fund 183 - WC CSS CFD

|  | FY2021-22<br>Actual | FY2022-23<br>Actual | Original<br>Budget<br>FY2023-24 | Estimated<br>FY2023-24 | Proposed<br>Budget<br>FY2024-25 | Increase/<br>(Decrease) |
|--|---------------------|---------------------|---------------------------------|------------------------|---------------------------------|-------------------------|
| <b>Revenue</b>   |                     |                     |                                 |                        |                                 |                         |
| <b>Revenue</b>   |                     |                     |                                 |                        |                                 |                         |
| Other Taxes  | 89,427              | 107,649             | 98,500                          | 98,500                 | 100,400                         | 1,900                   |
| Use of Money & Property  | 1,095               | 7,153               | 4,550                           | 10,200                 | 10,700                          | 6,150                   |
| <b>Revenue Total</b>   | <b>90,522</b>       | <b>114,802</b>      | <b>103,050</b>                  | <b>108,700</b>         | <b>111,100</b>                  | <b>8,050</b>            |
| <b>Revenue Total</b>   | <b>90,522</b>       | <b>114,802</b>      | <b>103,050</b>                  | <b>108,700</b>         | <b>111,100</b>                  | <b>8,050</b>            |
| <b>Expenditures</b>  |                     |                     |                                 |                        |                                 |                         |
| <b>National Pollutant Discharge Elimination System (NPDES)</b> |                     |                     |                                 |                        |                                 |                         |
| Materials & Services   | 8,000               | 8,000               | 8,000                           | 8,000                  | 8,000                           | -                       |
| <b>National Pollutant Discharge Elimir</b>                     | <b>8,000</b>        | <b>8,000</b>        | <b>8,000</b>                    | <b>8,000</b>           | <b>8,000</b>                    | <b>-</b>                |
| <b>District Maintenance</b>                                    |                     |                     |                                 |                        |                                 |                         |
| Materials & Services   | 36,317              | 36,354              | 72,400                          | 72,500                 | 75,900                          | 3,500                   |
| Allocated Costs  | 11,200              | 11,200              | 12,350                          | 12,350                 | 53,360                          | 41,010                  |
| <b>District Maintenance Total</b>                              | <b>47,517</b>       | <b>47,554</b>       | <b>84,750</b>                   | <b>84,850</b>          | <b>129,260</b>                  | <b>44,510</b>           |
| <b>District Engineering</b>                                    |                     |                     |                                 |                        |                                 |                         |
| Materials & Services   | 5,130               | 5,130               | 10,300                          | 10,300                 | 10,300                          | -                       |
| <b>District Engineering Total</b>                              | <b>5,130</b>        | <b>5,130</b>        | <b>10,300</b>                   | <b>10,300</b>          | <b>10,300</b>                   | <b>-</b>                |
| <b>Expenditures Total</b>                                      | <b>60,647</b>       | <b>60,684</b>       | <b>103,050</b>                  | <b>103,150</b>         | <b>147,560</b>                  | <b>44,510</b>           |
| <b>Revenues Less Expenditures</b>                              | <b>29,875</b>       | <b>54,118</b>       | <b>-</b>                        | <b>5,550</b>           | <b>(36,460)</b>                 |                         |
| Net Transfers  | -                   | -                   | -                               | -                      | -                               | -                       |
| <b>Net Change in Fund Balance</b>                              | <b>29,875</b>       | <b>54,118</b>       | <b>-</b>                        | <b>5,550</b>           | <b>(36,460)</b>                 |                         |
| Beginning Fund Balance   | 405,651             | 435,526             | 489,644                         | 489,644                | 495,194                         |                         |
| <b>Ending Fund Balance</b>                                     | <b>435,526</b>      | <b>489,644</b>      | <b>489,644</b>                  | <b>495,194</b>         | <b>458,734</b>                  |                         |

**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).

**FY2024-2025 Expenditures**

Expenditures will be used for ongoing maintenance within the District.

**Fund 184 - Maintenance District #4**

|  | FY2021-22<br>Actual | FY2022-23<br>Actual | Original<br>Budget<br>FY2023-24 | Estimated<br>FY2023-24 | Proposed<br>Budget<br>FY2024-25 | Increase/<br>(Decrease) |
|--|---------------------|---------------------|---------------------------------|------------------------|---------------------------------|-------------------------|
| <b>Revenue</b>   |                     |                     |                                 |                        |                                 |                         |
| <b>Revenue</b>   |                     |                     |                                 |                        |                                 |                         |
| Charges For Service  | 1,003,441           | 995,517             | 1,013,390                       | 1,013,390              | 1,023,520                       | 10,130                  |
| Use of Money & Property  | 5,468               | 32,299              | 17,960                          | 39,200                 | 41,200                          | 23,240                  |
| <b>Revenue Total</b>   | <b>1,008,909</b>    | <b>1,027,816</b>    | <b>1,031,350</b>                | <b>1,052,590</b>       | <b>1,064,720</b>                | <b>33,370</b>           |
| <b>Revenue Total</b>   | <b>1,008,909</b>    | <b>1,027,816</b>    | <b>1,031,350</b>                | <b>1,052,590</b>       | <b>1,064,720</b>                | <b>33,370</b>           |
| <b>Expenditures</b>  |                     |                     |                                 |                        |                                 |                         |
| <b>National Pollutant Discharge Elimination System (NPDES)</b> |                     |                     |                                 |                        |                                 |                         |
| Materials & Services   | 75,000              | 75,000              | 75,000                          | 75,000                 | 75,000                          | -                       |
| <b>National Pollutant Discharge Elimination</b>                | <b>75,000</b>       | <b>75,000</b>       | <b>75,000</b>                   | <b>75,000</b>          | <b>75,000</b>                   | <b>-</b>                |
| <b>Vehicles</b>  |                     |                     |                                 |                        |                                 |                         |
| Capital Assets   | -                   | -                   | 185,053                         | 185,053                | 100,000                         | (85,053)                |
| <b>Vehicles Total</b>  | <b>-</b>            | <b>-</b>            | <b>185,053</b>                  | <b>185,053</b>         | <b>100,000</b>                  | <b>(85,053)</b>         |
| <b>District Maintenance</b>                                    |                     |                     |                                 |                        |                                 |                         |
| Salaries & Benefits  | 68,999              | 73,949              | 69,737                          | 72,855                 | 88,329                          | 18,592                  |
| Materials & Services   | 646,706             | 803,696             | 1,132,760                       | 1,135,360              | 982,200                         | (150,560)               |
| Allocated Costs  | 197,600             | 197,600             | 210,850                         | 210,850                | 214,490                         | 3,640                   |
| <b>District Maintenance Total</b>                              | <b>913,305</b>      | <b>1,075,245</b>    | <b>1,413,347</b>                | <b>1,419,065</b>       | <b>1,285,019</b>                | <b>(128,328)</b>        |
| <b>District Engineering</b>                                    |                     |                     |                                 |                        |                                 |                         |
| Materials & Services   | 3,993               | 8,370               | 19,650                          | 19,650                 | 19,650                          | -                       |
| <b>District Engineering Total</b>                              | <b>3,993</b>        | <b>8,370</b>        | <b>19,650</b>                   | <b>19,650</b>          | <b>19,650</b>                   | <b>-</b>                |
| <b>Expenditures Total</b>                                      | <b>992,298</b>      | <b>1,158,615</b>    | <b>1,693,050</b>                | <b>1,698,768</b>       | <b>1,479,669</b>                | <b>(213,381)</b>        |
| <b>Revenues Less Expenditures</b>                              | <b>16,611</b>       | <b>(130,799)</b>    | <b>(661,700)</b>                | <b>(646,178)</b>       | <b>(414,949)</b>                |                         |
| Net Transfers  | 9,000               | -                   | -                               | -                      | -                               |                         |
| <b>Net Change in Fund Balance</b>                              | <b>25,611</b>       | <b>(130,799)</b>    | <b>(661,700)</b>                | <b>(646,178)</b>       | <b>(414,949)</b>                |                         |
| Beginning Fund Balance   | 2,147,449           | 2,173,060           | 2,042,261                       | 2,042,261              | 1,396,083                       |                         |
| <b>Ending Fund Balance</b>                                     | <b>2,173,060</b>    | <b>2,042,261</b>    | <b>1,380,561</b>                | <b>1,396,083</b>       | <b>981,134</b>                  |                         |

**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.

**FY2024-2025 Expenditures**

Expenditures will be used for ongoing maintenance within the District.



**Fund 186 - Maintenance District #6**

|  | FY2021-22<br>Actual | FY2022-23<br>Actual | Original<br>Budget<br>FY2023-24 | Estimated<br>FY2023-24 | Proposed<br>Budget<br>FY2024-25 | Increase/<br>(Decrease) |
|--|---------------------|---------------------|---------------------------------|------------------------|---------------------------------|-------------------------|
| <b>Revenue</b>   |                     |                     |                                 |                        |                                 |                         |
| <b>Revenue</b>   |                     |                     |                                 |                        |                                 |                         |
| Charges For Service  | 158,578             | 155,758             | 158,220                         | 158,220                | 159,800                         | 1,580                   |
| Use of Money & Property  | 671                 | 4,446               | 2,060                           | 6,000                  | 6,300                           | 4,240                   |
| <b>Revenue Total</b>   | <b>159,249</b>      | <b>160,204</b>      | <b>160,280</b>                  | <b>164,220</b>         | <b>166,100</b>                  | <b>5,820</b>            |
| <b>Revenue Total</b>   | <b>159,249</b>      | <b>160,204</b>      | <b>160,280</b>                  | <b>164,220</b>         | <b>166,100</b>                  | <b>5,820</b>            |
| <b>Expenditures</b>  |                     |                     |                                 |                        |                                 |                         |
| <b>National Pollutant Discharge Elimination System (NPDES)</b> |                     |                     |                                 |                        |                                 |                         |
| Materials & Services   | 5,000               | 5,000               | 5,000                           | 5,000                  | 5,000                           | -                       |
| <b>National Pollutant Discharge Elimin</b>                     | <b>5,000</b>        | <b>5,000</b>        | <b>5,000</b>                    | <b>5,000</b>           | <b>5,000</b>                    | <b>-</b>                |
| <b>Maintenance Service</b>                                     |                     |                     |                                 |                        |                                 |                         |
| Materials & Services   | -                   | -                   | 100,000                         | 100,000                | 75,000                          | (25,000)                |
| <b>Maintenance Service Total</b>                               | <b>-</b>            | <b>-</b>            | <b>100,000</b>                  | <b>100,000</b>         | <b>75,000</b>                   | <b>(25,000)</b>         |
| <b>Vehicles</b>  |                     |                     |                                 |                        |                                 |                         |
| Capital Assets   | -                   | -                   | 7,098                           | 7,098                  | -                               | (7,098)                 |
| <b>Vehicles Total</b>  | <b>-</b>            | <b>-</b>            | <b>7,098</b>                    | <b>7,098</b>           | <b>-</b>                        | <b>(7,098)</b>          |
| <b>District Maintenance</b>                                    |                     |                     |                                 |                        |                                 |                         |
| Salaries & Benefits  | 19,074              | 19,926              | 21,096                          | 22,852                 | 41,554                          | 20,458                  |
| Materials & Services   | 70,137              | 64,136              | 151,720                         | 151,420                | 118,620                         | (33,100)                |
| Allocated Costs  | 32,600              | 32,600              | 34,710                          | 34,710                 | 50,530                          | 15,820                  |
| <b>District Maintenance Total</b>                              | <b>121,811</b>      | <b>116,662</b>      | <b>207,526</b>                  | <b>208,982</b>         | <b>210,704</b>                  | <b>3,178</b>            |
| <b>District Engineering</b>                                    |                     |                     |                                 |                        |                                 |                         |
| Materials & Services   | 2,320               | 4,457               | 12,420                          | 12,420                 | 12,420                          | -                       |
| <b>District Engineering Total</b>                              | <b>2,320</b>        | <b>4,457</b>        | <b>12,420</b>                   | <b>12,420</b>          | <b>12,420</b>                   | <b>-</b>                |
| <b>Expenditures Total</b>                                      | <b>129,131</b>      | <b>126,119</b>      | <b>332,044</b>                  | <b>333,500</b>         | <b>303,124</b>                  | <b>(28,920)</b>         |
| <b>Revenues Less Expenditures</b>                              | <b>30,118</b>       | <b>34,085</b>       | <b>(171,764)</b>                | <b>(169,280)</b>       | <b>(137,024)</b>                |                         |
| Net Transfers  | -                   | -                   | -                               | -                      | -                               | -                       |
| <b>Net Change in Fund Balance</b>                              | <b>30,118</b>       | <b>34,085</b>       | <b>(171,764)</b>                | <b>(169,280)</b>       | <b>(137,024)</b>                |                         |
| Beginning Fund Balance   | 246,883             | 277,001             | 311,086                         | 311,086                | 141,806                         |                         |
| <b>Ending Fund Balance</b>                                     | <b>277,001</b>      | <b>311,086</b>      | <b>139,322</b>                  | <b>141,806</b>         | <b>4,782</b>                    |                         |

**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.

**FY2024-2025 Expenditures**

Expenditures will be used for ongoing maintenance within the District.



Fund 187 - Maintenance District #7

|  | FY2021-22<br>Actual | FY2022-23<br>Actual | Original<br>Budget<br>FY2023-24 | Estimated<br>FY2023-24 | Proposed<br>Budget<br>FY2024-25 | Increase/<br>(Decrease) |
|--|---------------------|---------------------|---------------------------------|------------------------|---------------------------------|-------------------------|
| <b>Revenue</b>   |                     |                     |                                 |                        |                                 |                         |
| <b>Revenue</b>   |                     |                     |                                 |                        |                                 |                         |
| Charges For Service  | 172,757             | 172,568             | 176,220                         | 176,220                | 177,980                         | 1,760                   |
| Use of Money & Property  | 942                 | 6,257               | 3,130                           | 8,700                  | 9,100                           | 5,970                   |
| <b>Revenue Total</b>   | <b>173,699</b>      | <b>178,825</b>      | <b>179,350</b>                  | <b>184,920</b>         | <b>187,080</b>                  | <b>7,730</b>            |
| <b>Revenue Total</b>   | <b>173,699</b>      | <b>178,825</b>      | <b>179,350</b>                  | <b>184,920</b>         | <b>187,080</b>                  | <b>7,730</b>            |
| <b>Expenditures</b>  |                     |                     |                                 |                        |                                 |                         |
| <b>National Pollutant Discharge Elimination System (NPDES)</b> |                     |                     |                                 |                        |                                 |                         |
| Materials & Services   | 5,000               | 5,000               | 5,000                           | 5,000                  | 5,000                           | -                       |
| <b>National Pollutant Discharge Elimin</b>                     | <b>5,000</b>        | <b>5,000</b>        | <b>5,000</b>                    | <b>5,000</b>           | <b>5,000</b>                    | <b>-</b>                |
| <b>Maintenance Service</b>                                     |                     |                     |                                 |                        |                                 |                         |
| Materials & Services   | -                   | -                   | 100,000                         | 100,000                | 100,000                         | -                       |
| <b>Maintenance Service Total</b>                               | <b>-</b>            | <b>-</b>            | <b>100,000</b>                  | <b>100,000</b>         | <b>100,000</b>                  | <b>-</b>                |
| <b>Vehicles</b>  |                     |                     |                                 |                        |                                 |                         |
| Capital Assets   | -                   | -                   | 16,370                          | 16,370                 | -                               | (16,370)                |
| <b>Vehicles Total</b>  | <b>-</b>            | <b>-</b>            | <b>16,370</b>                   | <b>16,370</b>          | <b>-</b>                        | <b>(16,370)</b>         |
| <b>District Maintenance</b>                                    |                     |                     |                                 |                        |                                 |                         |
| Salaries & Benefits  | 18,276              | 18,995              | 21,096                          | 22,405                 | 41,554                          | 20,458                  |
| Materials & Services   | 82,304              | 60,469              | 139,220                         | 138,920                | 139,220                         | -                       |
| Allocated Costs  | 31,900              | 31,900              | 34,010                          | 34,010                 | 49,830                          | 15,820                  |
| <b>District Maintenance Total</b>                              | <b>132,480</b>      | <b>111,364</b>      | <b>194,326</b>                  | <b>195,335</b>         | <b>230,604</b>                  | <b>36,278</b>           |
| <b>District Engineering</b>                                    |                     |                     |                                 |                        |                                 |                         |
| Materials & Services   | 2,345               | 6,619               | 12,540                          | 12,540                 | 12,540                          | -                       |
| <b>District Engineering Total</b>                              | <b>2,345</b>        | <b>6,619</b>        | <b>12,540</b>                   | <b>12,540</b>          | <b>12,540</b>                   | <b>-</b>                |
| <b>Expenditures Total</b>                                      | <b>139,825</b>      | <b>122,983</b>      | <b>328,236</b>                  | <b>329,245</b>         | <b>348,144</b>                  | <b>19,908</b>           |
| <b>Revenues Less Expenditures</b>                              | <b>33,874</b>       | <b>55,842</b>       | <b>(148,886)</b>                | <b>(144,325)</b>       | <b>(161,064)</b>                |                         |
| Net Transfers  | -                   | -                   | -                               | -                      | -                               | -                       |
| <b>Net Change in Fund Balance</b>                              | <b>33,874</b>       | <b>55,842</b>       | <b>(148,886)</b>                | <b>(144,325)</b>       | <b>(161,064)</b>                |                         |
| Beginning Fund Balance   | 352,439             | 386,313             | 442,155                         | 442,155                | 297,830                         |                         |
| <b>Ending Fund Balance</b>                                     | <b>386,313</b>      | <b>442,155</b>      | <b>293,269</b>                  | <b>297,830</b>         | <b>136,766</b>                  |                         |

**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.

**FY2024-2025 Expenditures**

Expenditures will be used for ongoing maintenance within the District.



Fund 188 - Citywide Maintenance District

|                                    | FY2021-22<br>Actual | FY2022-23<br>Actual | Original<br>Budget<br>FY2023-24 | Estimated<br>FY2023-24 | Proposed<br>Budget<br>FY2024-25 | Increase/<br>(Decrease) |
|------------------------------------|---------------------|---------------------|---------------------------------|------------------------|---------------------------------|-------------------------|
| <b>Revenue</b>                     |                     |                     |                                 |                        |                                 |                         |
| <b>Revenue</b>                     |                     |                     |                                 |                        |                                 |                         |
| Charges For Service                | 1,806,500           | 1,826,113           | 1,868,880                       | 1,923,405              | 1,905,710                       | 36,830                  |
| Use of Money & Property            | 3,217               | 16,485              | 8,140                           | 12,000                 | 12,600                          | 4,460                   |
| <b>Revenue Total</b>               | <b>1,809,717</b>    | <b>1,842,598</b>    | <b>1,877,020</b>                | <b>1,935,405</b>       | <b>1,918,310</b>                | <b>41,290</b>           |
| <b>Revenue Total</b>               | <b>1,809,717</b>    | <b>1,842,598</b>    | <b>1,877,020</b>                | <b>1,935,405</b>       | <b>1,918,310</b>                | <b>41,290</b>           |
| <b>Expenditures</b>                |                     |                     |                                 |                        |                                 |                         |
| <b>Maintenance Service</b>         |                     |                     |                                 |                        |                                 |                         |
| Materials & Services               | -                   | -                   | 100,000                         | 50,000                 | -                               | (100,000)               |
| <b>Maintenance Service Total</b>   | <b>-</b>            | <b>-</b>            | <b>100,000</b>                  | <b>50,000</b>          | <b>-</b>                        | <b>(100,000)</b>        |
| <b>Landscape Maintenance</b>       |                     |                     |                                 |                        |                                 |                         |
| Salaries & Benefits                | 43,706              | 49,893              | 64,828                          | 52,370                 | 86,749                          | 21,921                  |
| Materials & Services               | 364,226             | 441,253             | 523,100                         | 523,100                | 523,100                         | -                       |
| Allocated Costs                    | 19,900              | 19,900              | 28,270                          | 28,270                 | 44,700                          | 16,430                  |
| <b>Landscape Maintenance Total</b> | <b>427,832</b>      | <b>511,046</b>      | <b>616,198</b>                  | <b>603,740</b>         | <b>654,549</b>                  | <b>38,351</b>           |
| <b>Street Lighting</b>             |                     |                     |                                 |                        |                                 |                         |
| Salaries & Benefits                | 23,921              | 26,885              | 24,719                          | 24,538                 | 25,190                          | 471                     |
| Materials & Services               | 1,077,059           | 1,341,266           | 1,000,300                       | 1,065,100              | 1,085,385                       | 85,085                  |
| Allocated Costs                    | 115,606             | 120,812             | 134,620                         | 126,420                | 171,899                         | 37,279                  |
| <b>Street Lighting Total</b>       | <b>1,216,586</b>    | <b>1,488,963</b>    | <b>1,159,639</b>                | <b>1,216,058</b>       | <b>1,282,474</b>                | <b>122,835</b>          |
| <b>Streets</b>                     |                     |                     |                                 |                        |                                 |                         |
| Capital Assets                     | 81,350              | 406,741             | 511,909                         | 511,909                | 100,000                         | (411,909)               |
| <b>Streets Total</b>               | <b>81,350</b>       | <b>406,741</b>      | <b>511,909</b>                  | <b>511,909</b>         | <b>100,000</b>                  | <b>(411,909)</b>        |
| <b>Vehicles</b>                    |                     |                     |                                 |                        |                                 |                         |
| Capital Assets                     | -                   | 7,558               | 143,849                         | 30,200                 | -                               | (143,849)               |
| <b>Vehicles Total</b>              | <b>-</b>            | <b>7,558</b>        | <b>143,849</b>                  | <b>30,200</b>          | <b>-</b>                        | <b>(143,849)</b>        |
| <b>District Engineering</b>        |                     |                     |                                 |                        |                                 |                         |
| Salaries & Benefits                | 2,589               | 1,140               | 300                             | 822                    | 116                             | (184)                   |
| Materials & Services               | 9,145               | 18,023              | 16,300                          | 16,300                 | 16,300                          | -                       |
| <b>District Engineering Total</b>  | <b>11,734</b>       | <b>19,163</b>       | <b>16,600</b>                   | <b>17,122</b>          | <b>16,416</b>                   | <b>(184)</b>            |
| <b>Expenditures Total</b>          | <b>1,737,502</b>    | <b>2,433,471</b>    | <b>2,548,195</b>                | <b>2,429,029</b>       | <b>2,053,439</b>                | <b>(494,756)</b>        |
| <b>Revenues Less Expenditures</b>  | <b>72,215</b>       | <b>(590,873)</b>    | <b>(671,175)</b>                | <b>(493,624)</b>       | <b>(135,129)</b>                |                         |
| Net Transfers                      | -                   | -                   | -                               | -                      | -                               | -                       |
| Net Change in Fund Balance         | 72,215              | (590,873)           | (671,175)                       | (493,624)              | (135,129)                       |                         |
| Beginning Fund Balance             | 1,223,144           | 1,295,359           | 704,486                         | 704,486                | 210,862                         |                         |
| <b>Ending Fund Balance</b>         | <b>1,295,359</b>    | <b>704,486</b>      | <b>33,311</b>                   | <b>210,862</b>         | <b>75,733</b>                   |                         |

**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.

**FY2024-2025 Expenditures**

Expenditures will be used for ongoing maintenance within the District.



Fund 189 - Sewer Maintenance

|  | FY2021-22<br>Actual | FY2022-23<br>Actual | Original<br>Budget<br>FY2023-24 | Estimated<br>FY2023-24 | Proposed<br>Budget<br>FY2024-25 | Increase/<br>(Decrease) |
|--|---------------------|---------------------|---------------------------------|------------------------|---------------------------------|-------------------------|
| <b>Revenue</b>   |                     |                     |                                 |                        |                                 |                         |
| <b>Revenue</b>   |                     |                     |                                 |                        |                                 |                         |
| Property Tax   | 367,976             | 392,790             | 344,000                         | 344,000                | 351,100                         | 7,100                   |
| Charges For Service  | 3,899,450           | 3,851,697           | 3,898,300                       | 3,898,300              | 3,937,300                       | 39,000                  |
| Licenses & Permits   | 17,237              | -                   | -                               | -                      | -                               | -                       |
| Use of Money & Property  | 25,744              | 161,493             | 109,900                         | 233,000                | 244,700                         | 134,800                 |
| <b>Revenue Total</b>   | <b>4,310,407</b>    | <b>4,405,980</b>    | <b>4,352,200</b>                | <b>4,475,300</b>       | <b>4,533,100</b>                | <b>180,900</b>          |
| <b>Revenue Total</b>   | <b>4,310,407</b>    | <b>4,405,980</b>    | <b>4,352,200</b>                | <b>4,475,300</b>       | <b>4,533,100</b>                | <b>180,900</b>          |
| <b>Expenditures</b>  |                     |                     |                                 |                        |                                 |                         |
| <b>National Pollutant Discharge Elimination System (NPDES)</b> |                     |                     |                                 |                        |                                 |                         |
| Materials & Services   | 92,434              | 82,090              | 123,700                         | 123,700                | 123,700                         | -                       |
| <b>National Pollutant Discharge Elimir</b>                     | <b>92,434</b>       | <b>82,090</b>       | <b>123,700</b>                  | <b>123,700</b>         | <b>123,700</b>                  | <b>-</b>                |
| <b>Code Enforcement</b>  |                     |                     |                                 |                        |                                 |                         |
| Salaries & Benefits  | 16,948              | 16,648              | 200                             | 3,801                  | 22                              | (178)                   |
| <b>Code Enforcement Total</b>                                  | <b>16,948</b>       | <b>16,648</b>       | <b>200</b>                      | <b>3,801</b>           | <b>22</b>                       | <b>(178)</b>            |
| <b>Utilities</b>   |                     |                     |                                 |                        |                                 |                         |
| Capital Assets   | 2,408,018           | 1,175,436           | 4,413,810                       | 4,413,810              | 2,078,400                       | (2,335,410)             |
| <b>Utilities Total</b>   | <b>2,408,018</b>    | <b>1,175,436</b>    | <b>4,413,810</b>                | <b>4,413,810</b>       | <b>2,078,400</b>                | <b>(2,335,410)</b>      |
| <b>Vehicles</b>  |                     |                     |                                 |                        |                                 |                         |
| Capital Assets   | -                   | -                   | 200,000                         | 200,000                | 200,000                         | -                       |
| <b>Vehicles Total</b>  | <b>-</b>            | <b>-</b>            | <b>200,000</b>                  | <b>200,000</b>         | <b>200,000</b>                  | <b>-</b>                |
| <b>District Engineering</b>                                    |                     |                     |                                 |                        |                                 |                         |
| Salaries & Benefits  | 18,158              | 17,966              | 38,111                          | 38,070                 | 36,754                          | (1,357)                 |
| Materials & Services   | 7,776               | 11,955              | 16,100                          | 16,100                 | 16,100                          | -                       |
| Allocated Costs  | 12,700              | 12,700              | 18,040                          | 18,040                 | 10,410                          | (7,630)                 |
| <b>District Engineering Total</b>                              | <b>38,634</b>       | <b>42,621</b>       | <b>72,251</b>                   | <b>72,210</b>          | <b>63,264</b>                   | <b>(8,987)</b>          |
| <b>Sewer Maintenance</b>                                       |                     |                     |                                 |                        |                                 |                         |
| Salaries & Benefits  | 749,582             | 1,157,981           | 1,295,316                       | 1,280,587              | 1,365,646                       | 70,330                  |
| Materials & Services   | 144,032             | 213,581             | 272,670                         | 272,900                | 274,303                         | 1,633                   |
| Allocated Costs  | 162,480             | 161,121             | 194,570                         | 182,470                | 273,003                         | 78,433                  |
| Capital Assets   | -                   | -                   | -                               | 5,069                  | -                               | -                       |
| <b>Sewer Maintenance Total</b>                                 | <b>1,056,094</b>    | <b>1,532,683</b>    | <b>1,762,556</b>                | <b>1,741,026</b>       | <b>1,912,952</b>                | <b>150,396</b>          |
| <b>Expenditures Total</b>                                      | <b>3,612,128</b>    | <b>2,849,478</b>    | <b>6,572,517</b>                | <b>6,554,547</b>       | <b>4,378,338</b>                | <b>(2,194,179)</b>      |
| <b>Revenues Less Expenditures</b>                              | <b>698,279</b>      | <b>1,556,502</b>    | <b>(2,220,317)</b>              | <b>(2,079,247)</b>     | <b>154,762</b>                  |                         |
| Net Transfers  | -                   | -                   | -                               | -                      | -                               | -                       |
| <b>Net Change in Fund Balance</b>                              | <b>698,279</b>      | <b>1,556,502</b>    | <b>(2,220,317)</b>              | <b>(2,079,247)</b>     | <b>154,762</b>                  |                         |
| Beginning Fund Balance   | 8,882,135           | 9,580,414           | 11,136,916                      | 11,136,916             | 9,057,669                       |                         |
| <b>Ending Fund Balance</b>                                     | <b>9,580,414</b>    | <b>11,136,916</b>   | <b>8,916,599</b>                | <b>9,057,669</b>       | <b>9,212,431</b>                |                         |

**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.

**FY2024-2025 Expenditures**

Expenditures will be used for ongoing maintenance within the District.



**Fund 190 - Auto Plaza Improvement District**

|                                   | FY2021-22<br>Actual | FY2022-23<br>Actual | Original<br>Budget<br>FY2023-24 | Estimated<br>FY2023-24 | Proposed<br>Budget<br>FY2024-25 | Increase/<br>(Decrease) |
|-----------------------------------|---------------------|---------------------|---------------------------------|------------------------|---------------------------------|-------------------------|
| <b>Revenue</b>                    |                     |                     |                                 |                        |                                 |                         |
| Other Taxes                       | 99,092              | 116,694             | 101,080                         | 101,080                | 102,090                         | 1,010                   |
| Use of Money & Property           | 432                 | 2,446               | 1,290                           | 3,100                  | 3,300                           | 2,010                   |
| <b>Revenue Total</b>              | <b>99,524</b>       | <b>119,140</b>      | <b>102,370</b>                  | <b>104,180</b>         | <b>105,390</b>                  | <b>3,020</b>            |
| <b>Expenditures</b>               |                     |                     |                                 |                        |                                 |                         |
| Materials & Services              | 60,061              | 45,123              | 59,320                          | 60,420                 | 60,720                          | 1,400                   |
| Debt Service                      | 5,323               | 4,244               | 4,200                           | 4,200                  | 4,200                           | -                       |
| <b>Expenditures Total</b>         | <b>65,384</b>       | <b>49,367</b>       | <b>63,520</b>                   | <b>64,620</b>          | <b>64,920</b>                   | <b>1,400</b>            |
| <b>Revenues Less Expenditures</b> | <b>34,140</b>       | <b>69,773</b>       | <b>38,850</b>                   | <b>39,560</b>          | <b>40,470</b>                   |                         |
| Net Transfers                     | -                   | -                   | -                               | -                      | -                               | -                       |
| Net Change in Fund Balance        | 34,140              | 69,773              | 38,850                          | 39,560                 | 40,470                          |                         |
| Beginning Fund Balance            | (109,936)           | (75,796)            | (6,023)                         | (6,023)                | 33,537                          |                         |
| <b>Ending Fund Balance</b>        | <b>(75,796)</b>     | <b>(6,023)</b>      | <b>32,827</b>                   | <b>33,537</b>          | <b>74,007</b>                   |                         |

**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.

**FY2024-2025 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 10 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     |
|--------------|----------------|--------------|
| 2024         | 55,884         | 3,143        |
| 2025         | 57,007         | 2,020        |
| 2026         | 57,860         | 874          |
| <b>TOTAL</b> | <b>170,751</b> | <b>6,036</b> |

Fund 191 - General Plan Update

|                                   | FY2021-22<br>Actual | FY2022-23<br>Actual | Original<br>Budget<br>FY2023-24 | Estimated<br>FY2023-24 | Proposed<br>Budget<br>FY2024-25 | Increase/<br>(Decrease) |
|-----------------------------------|---------------------|---------------------|---------------------------------|------------------------|---------------------------------|-------------------------|
| <b>Revenue</b>                    |                     |                     |                                 |                        |                                 |                         |
| Charges For Service               | 205,924             | 399,825             | 302,500                         | 302,500                | 302,500                         | -                       |
| <b>Revenue Total</b>              | <b>205,924</b>      | <b>399,825</b>      | <b>302,500</b>                  | <b>302,500</b>         | <b>302,500</b>                  | <b>-</b>                |
| <b>Expenditures</b>               |                     |                     |                                 |                        |                                 |                         |
| Materials & Services              | -                   | -                   | 500,000                         | 500,000                | 500,000                         | -                       |
| Capital Assets                    | -                   | -                   | -                               | -                      | 500,000                         | 500,000                 |
| <b>Expenditures Total</b>         | <b>-</b>            | <b>-</b>            | <b>500,000</b>                  | <b>500,000</b>         | <b>1,000,000</b>                | <b>500,000</b>          |
| <b>Revenues Less Expenditures</b> | <b>205,924</b>      | <b>399,825</b>      | <b>(197,500)</b>                | <b>(197,500)</b>       | <b>(697,500)</b>                |                         |
| Net Transfers                     | -                   | -                   | -                               | -                      | -                               | -                       |
| <b>Net Change in Fund Balance</b> | <b>205,924</b>      | <b>399,825</b>      | <b>(197,500)</b>                | <b>(197,500)</b>       | <b>(697,500)</b>                |                         |
| Beginning Fund Balance            | 537,260             | 743,184             | 1,143,009                       | 1,143,009              | 945,509                         |                         |
| <b>Ending Fund Balance</b>        | <b>743,184</b>      | <b>1,143,009</b>    | <b>945,509</b>                  | <b>945,509</b>         | <b>248,009</b>                  |                         |

**Fund Overview**

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

**FY2024-2025 Expenditures**

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



**Fund 197 - Measure W Stormwater**

|                                   | FY2021-22<br>Actual | FY2022-23<br>Actual | Original<br>Budget<br>FY2023-24 | Estimated<br>FY2023-24 | Proposed<br>Budget<br>FY2024-25 | Increase/<br>(Decrease) |
|-----------------------------------|---------------------|---------------------|---------------------------------|------------------------|---------------------------------|-------------------------|
| <b>Revenue</b>                    |                     |                     |                                 |                        |                                 |                         |
| Property Tax                      | -                   | 2,706,375           | 1,370,000                       | 1,370,000              | 1,370,000                       | -                       |
| Other Revenues                    | -                   | 1,259,987           | -                               | -                      | -                               | -                       |
| Use of Money & Property           | 2,394               | 51,119              | 11,520                          | 95,000                 | 99,800                          | 88,280                  |
| <b>Revenue Total</b>              | <b>2,394</b>        | <b>4,017,481</b>    | <b>1,381,520</b>                | <b>1,465,000</b>       | <b>1,469,800</b>                | <b>88,280</b>           |
| <b>Expenditures</b>               |                     |                     |                                 |                        |                                 |                         |
| Materials & Services              | 267,884             | 258,897             | 290,200                         | 290,200                | 1,275,000                       | 984,800                 |
| Capital Assets                    | 1,189               | 264                 | 1,418,547                       | 1,418,547              | 3,400,000                       | 1,981,453               |
| <b>Expenditures Total</b>         | <b>269,073</b>      | <b>259,161</b>      | <b>1,708,747</b>                | <b>1,708,747</b>       | <b>4,675,000</b>                | <b>2,966,253</b>        |
| <b>Revenues Less Expenditures</b> | <b>(266,679)</b>    | <b>3,758,320</b>    | <b>(327,227)</b>                | <b>(243,747)</b>       | <b>(3,205,200)</b>              |                         |
| Net Transfers                     | -                   | -                   | -                               | -                      | -                               | -                       |
| <b>Net Change in Fund Balance</b> | <b>(266,679)</b>    | <b>3,758,320</b>    | <b>(327,227)</b>                | <b>(243,747)</b>       | <b>(3,205,200)</b>              |                         |
| Beginning Fund Balance            | 1,130,118           | 863,439             | 4,621,759                       | 4,621,759              | 4,378,012                       |                         |
| <b>Ending Fund Balance</b>        | <b>863,439</b>      | <b>4,621,759</b>    | <b>4,294,532</b>                | <b>4,378,012</b>       | <b>1,172,812</b>                |                         |

**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.

**FY2024-2025 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 |
|--|-----------------|---------|--------------------|
| Catch Basin Maintenance  | Existing        | Program | 200,000            |
| 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                               | New             | Program | 900,000            |
| Safe Clean Water Program Administration, including Stakeholder and Community Outreach/Engagement | New             | Program | 25,000             |
| Street Sweeping Parking Restriction Signs & Equipment  | New             | Project | 1,200,000          |
| Trash Capture Device Installations   | New             | Project | 2,000,000          |
| Water Quality Programs Administration and Coordination   | Existing        | Program | 30,000             |
| <b>TOTAL</b>   |                 |         | <b>4,675,000</b>   |

**Fund 205 - PEG Fund**

|                                   | FY2021-22<br>Actual | FY2022-23<br>Actual | Original<br>Budget<br>FY2023-24 | Estimated<br>FY2023-24 | Proposed<br>Budget<br>FY2024-25 | Increase/<br>(Decrease) |
|-----------------------------------|---------------------|---------------------|---------------------------------|------------------------|---------------------------------|-------------------------|
| <b>Revenue</b>                    |                     |                     |                                 |                        |                                 |                         |
| Use of Money & Property           | 201                 | 51                  | 70                              | 300                    | 300                             | 230                     |
| <b>Revenue Total</b>              | <b>201</b>          | <b>51</b>           | <b>70</b>                       | <b>300</b>             | <b>300</b>                      | <b>230</b>              |
| <b>Expenditures</b>               |                     |                     |                                 |                        |                                 |                         |
| Materials & Services              | -                   | 15,830              | -                               | -                      | -                               | -                       |
| Capital Assets                    | -                   | -                   | -                               | -                      | -                               | -                       |
| <b>Expenditures Total</b>         | <b>-</b>            | <b>15,830</b>       | <b>-</b>                        | <b>-</b>               | <b>-</b>                        | <b>-</b>                |
| <b>Revenues Less Expenditures</b> | <b>(15,779)</b>     | <b>201</b>          | <b>70</b>                       | <b>300</b>             | <b>300</b>                      |                         |
| Net Transfers                     | -                   | -                   | -                               | -                      | -                               | -                       |
| <b>Net Change in Fund Balance</b> | <b>(15,779)</b>     | <b>201</b>          | <b>70</b>                       | <b>300</b>             | <b>300</b>                      |                         |
| Beginning Fund Balance            | 28,743              | 12,964              | 13,165                          | 13,165                 | 13,465                          |                         |
| <b>Ending Fund Balance</b>        | <b>12,964</b>       | <b>13,165</b>       | <b>13,235</b>                   | <b>13,465</b>          | <b>13,765</b>                   |                         |

**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.

**FY2024-2025 Expenditures**

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



**Fund 212 - Art In Public Places**

|                                   | FY2021-22<br>Actual | FY2022-23<br>Actual | Original<br>Budget<br>FY2023-24 | Estimated<br>FY2023-24 | Proposed<br>Budget<br>FY2024-25 | Increase/<br>(Decrease) |
|-----------------------------------|---------------------|---------------------|---------------------------------|------------------------|---------------------------------|-------------------------|
| <b>Revenue</b>                    |                     |                     |                                 |                        |                                 |                         |
| Other Revenues                    | 207,608             | 188,845             | -                               | -                      | -                               | -                       |
| Use of Money & Property           | 852                 | 10,572              | 3,750                           | 14,600                 | 15,300                          | 11,550                  |
| <b>Revenue Total</b>              | <b>208,460</b>      | <b>199,417</b>      | <b>3,750</b>                    | <b>14,600</b>          | <b>15,300</b>                   | <b>11,550</b>           |
| <b>Expenditures</b>               |                     |                     |                                 |                        |                                 |                         |
| Capital Assets                    | -                   | -                   | 199,998                         | 199,998                | -                               | (199,998)               |
| <b>Expenditures Total</b>         | <b>-</b>            | <b>-</b>            | <b>199,998</b>                  | <b>199,998</b>         | <b>-</b>                        | <b>(199,998)</b>        |
| <b>Revenues Less Expenditures</b> | <b>208,460</b>      | <b>199,417</b>      | <b>(196,248)</b>                | <b>(185,398)</b>       | <b>15,300</b>                   |                         |
| Net Transfers                     | -                   | -                   | -                               | -                      | -                               | -                       |
| <b>Net Change in Fund Balance</b> | <b>208,460</b>      | <b>199,417</b>      | <b>(196,248)</b>                | <b>(185,398)</b>       | <b>15,300</b>                   |                         |
| Beginning Fund Balance            | 297,823             | 506,283             | 705,700                         | 705,700                | 520,302                         |                         |
| <b>Ending Fund Balance</b>        | <b>506,283</b>      | <b>705,700</b>      | <b>509,452</b>                  | <b>520,302</b>         | <b>535,602</b>                  |                         |

**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.

**FY2024-2025 Expenditures**

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

**Fund 220 - WC Community Svcs Foundation**

|                                   | FY2021-22<br>Actual | FY2022-23<br>Actual | Original<br>Budget<br>FY2023-24 | Estimated<br>FY2023-24 | Proposed<br>Budget<br>FY2024-25 | Increase/<br>(Decrease) |
|-----------------------------------|---------------------|---------------------|---------------------------------|------------------------|---------------------------------|-------------------------|
| <b>Revenue</b>                    |                     |                     |                                 |                        |                                 |                         |
| Revenue                           | 164,402             | 213,376             | 141,900                         | 91,666                 | 110,000                         | (31,900)                |
| <b>Revenue Total</b>              | <b>164,402</b>      | <b>213,376</b>      | <b>141,900</b>                  | <b>91,666</b>          | <b>110,000</b>                  | <b>(31,900)</b>         |
| <b>Expenditures</b>               |                     |                     |                                 |                        |                                 |                         |
| Cameron Community Center          | -                   | -                   | -                               | -                      | -                               | -                       |
| City Manager                      | -                   | 220,407             | -                               | -                      | 60,000                          | 60,000                  |
| Community Services Administrati   | 69,853              | 9,428               | 59,000                          | -                      | -                               | (59,000)                |
| Finance Administration            | 10                  | -                   | -                               | -                      | -                               | -                       |
| Fire Administration               | 1,875               | 2,895               | -                               | 1,084                  | -                               | -                       |
| Police Administration             | 3,909               | 63,753              | 3,300                           | -                      | 3,300                           | -                       |
| Recreation Services               | -                   | -                   | -                               | -                      | -                               | -                       |
| Senior Citizen Center             | 6,625               | 7,729               | 10,000                          | 4,443                  | -                               | (10,000)                |
| Shadow Oak Community Center       | -                   | -                   | -                               | -                      | -                               | -                       |
| Special Events                    | 97,820              | 123,169             | 200,000                         | 153,943                | 50,000                          | (150,000)               |
| Youth Council                     | -                   | -                   | -                               | -                      | -                               | -                       |
| <b>Expenditures Total</b>         | <b>180,092</b>      | <b>427,381</b>      | <b>272,300</b>                  | <b>159,470</b>         | <b>113,300</b>                  | <b>(159,000)</b>        |
| <b>Revenues Less Expenditures</b> | <b>(15,690)</b>     | <b>(214,005)</b>    | <b>(130,400)</b>                | <b>(67,804)</b>        | <b>(3,300)</b>                  |                         |
| Net Transfers                     | -                   | -                   | -                               | -                      | -                               | -                       |
| <b>Net Change in Fund Balance</b> | <b>(15,690)</b>     | <b>(214,005)</b>    | <b>(130,400)</b>                | <b>(67,804)</b>        | <b>(3,300)</b>                  |                         |
| Beginning Fund Balance            | 306,357             | 290,667             | 76,662                          | 76,662                 | 8,858                           |                         |
| <b>Ending Fund Balance</b>        | <b>290,667</b>      | <b>76,662</b>       | <b>(53,738)</b>                 | <b>8,858</b>           | <b>5,558</b>                    |                         |

**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.

**FY2024-2025 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 service and improve community image.



**Fund 224 - Measure R**

|                                   | FY2021-22<br>Actual | FY2022-23<br>Actual | Original<br>Budget<br>FY2023-24 | Estimated<br>FY2023-24 | Proposed<br>Budget<br>FY2024-25 | Increase/<br>(Decrease) |
|-----------------------------------|---------------------|---------------------|---------------------------------|------------------------|---------------------------------|-------------------------|
| <b>Revenue</b>                    |                     |                     |                                 |                        |                                 |                         |
| Other Taxes                       | 1,664,991           | 1,726,138           | 1,946,156                       | 1,946,156              | 1,887,882                       | (58,274)                |
| Charges For Service               | 2,286               | 517                 | -                               | 1,754                  | -                               | -                       |
| Use of Money & Property           | 9,710               | 71,093              | 49,830                          | 104,300                | 109,500                         | 59,670                  |
| <b>Revenue Total</b>              | <b>1,676,987</b>    | <b>1,797,748</b>    | <b>1,995,986</b>                | <b>2,052,210</b>       | <b>1,997,382</b>                | <b>1,396</b>            |
| <b>Expenditures</b>               |                     |                     |                                 |                        |                                 |                         |
| Salaries & Benefits               | 55,348              | 68,700              | 92,742                          | 92,897                 | 50,494                          | (42,248)                |
| Materials & Services              | 763,725             | 809,046             | 1,012,840                       | 1,012,840              | 1,042,840                       | 30,000                  |
| Allocated Costs                   | 64,000              | 64,000              | 76,760                          | 76,760                 | 58,840                          | (17,920)                |
| Capital Assets                    | 69,444              | 264,705             | 1,109,268                       | 1,109,268              | 350,000                         | (759,268)               |
| <b>Expenditures Total</b>         | <b>952,517</b>      | <b>1,206,451</b>    | <b>2,291,610</b>                | <b>2,291,765</b>       | <b>1,502,174</b>                | <b>(789,436)</b>        |
| <b>Revenues Less Expenditures</b> | <b>724,470</b>      | <b>591,297</b>      | <b>(295,624)</b>                | <b>(239,555)</b>       | <b>495,208</b>                  |                         |
| Net Transfers                     | -                   | -                   | -                               | -                      | -                               | -                       |
| <b>Net Change in Fund Balance</b> | <b>724,470</b>      | <b>591,297</b>      | <b>(295,624)</b>                | <b>(239,555)</b>       | <b>495,208</b>                  |                         |
| Beginning Fund Balance            | 3,310,521           | 4,034,991           | 4,626,288                       | 4,626,288              | 4,386,733                       |                         |
| <b>Ending Fund Balance</b>        | <b>4,034,991</b>    | <b>4,626,288</b>    | <b>4,330,664</b>                | <b>4,386,733</b>       | <b>4,881,941</b>                |                         |

**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).

**FY2024-2025 Expenditures**

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

Fund 225 - CDBG - R

|                                   | FY2021-22<br>Actual | FY2022-23<br>Actual | Original<br>Budget<br>FY2023-24 | Estimated<br>FY2023-24 | Proposed<br>Budget<br>FY2024-25 | Increase/<br>(Decrease) |
|-----------------------------------|---------------------|---------------------|---------------------------------|------------------------|---------------------------------|-------------------------|
| <b>Revenue</b>                    |                     |                     |                                 |                        |                                 |                         |
| From Other Agencies               | 28,373              | 166,446             | -                               | 6,748                  | -                               | -                       |
| <b>Revenue Total</b>              | <b>28,373</b>       | <b>166,446</b>      | <b>-</b>                        | <b>6,748</b>           | <b>-</b>                        | <b>-</b>                |
| <b>Expenditures</b>               |                     |                     |                                 |                        |                                 |                         |
| Materials & Services              | 48,373              | 151,259             | -                               | -                      | -                               | -                       |
| Capital Assets                    | -                   | -                   | 50,000                          | 1,935                  | -                               | (50,000)                |
| <b>Expenditures Total</b>         | <b>48,373</b>       | <b>151,259</b>      | <b>50,000</b>                   | <b>1,935</b>           | <b>-</b>                        | <b>(50,000)</b>         |
| <b>Revenues Less Expenditures</b> | <b>(20,000)</b>     | <b>15,187</b>       | <b>(50,000)</b>                 | <b>4,813</b>           | <b>-</b>                        | <b>-</b>                |
| Net Transfers                     | -                   | -                   | -                               | -                      | -                               | -                       |
| <b>Net Change in Fund Balance</b> | <b>(20,000)</b>     | <b>15,187</b>       | <b>(50,000)</b>                 | <b>4,813</b>           | <b>-</b>                        | <b>-</b>                |
| Beginning Fund Balance            | -                   | (20,000)            | (4,813)                         | (4,813)                | -                               | -                       |
| <b>Ending Fund Balance</b>        | <b>(20,000)</b>     | <b>(4,813)</b>      | <b>(54,813)</b>                 | <b>-</b>               | <b>-</b>                        | <b>-</b>                |

**Fund Overview**

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).

**FY2024-2025 Expenditures**

The grant was available for COVID-19; there are not any expenditures planned for the current fiscal year.



**Fund 232 - Non-Federal Grants**

|                                   | FY2021-22<br>Actual | FY2022-23<br>Actual | Original<br>Budget<br>FY2023-24 | Estimated<br>FY2023-24 | Proposed<br>Budget<br>FY2024-25 | Increase/<br>(Decrease) |
|-----------------------------------|---------------------|---------------------|---------------------------------|------------------------|---------------------------------|-------------------------|
| <b>Revenue</b>                    |                     |                     |                                 |                        |                                 |                         |
| Revenue                           | 499,933             | 395,479             | 500,000                         | 722,883                | -                               | (500,000)               |
| <b>Revenue Total</b>              | <b>499,933</b>      | <b>395,479</b>      | <b>500,000</b>                  | <b>722,883</b>         | <b>-</b>                        | <b>(500,000)</b>        |
| <b>Expenditures</b>               |                     |                     |                                 |                        |                                 |                         |
| Fire Administration               | 17,858              | 223,757             | 108,385                         | 108,385                | -                               | (108,385)               |
| Maintenance Service               | -                   | 105,481             | 46,200                          | 46,200                 | -                               | (46,200)                |
| Parks                             | 244,109             | -                   | -                               | -                      | -                               | -                       |
| Planning                          | 175,694             | 112,811             | 500,000                         | 500,000                | -                               | (500,000)               |
| Streets                           | 10,571              | 69,272              | 4,157                           | 4,157                  | -                               | (4,157)                 |
| <b>Expenditures Total</b>         | <b>448,232</b>      | <b>511,321</b>      | <b>658,742</b>                  | <b>658,742</b>         | <b>-</b>                        | <b>(658,742)</b>        |
| <b>Revenues Less Expenditures</b> | <b>51,701</b>       | <b>(115,842)</b>    | <b>(158,742)</b>                | <b>64,141</b>          | <b>-</b>                        |                         |
| Net Transfers                     | -                   | -                   | -                               | -                      | -                               | -                       |
| <b>Net Change in Fund Balance</b> | <b>51,701</b>       | <b>(115,842)</b>    | <b>(158,742)</b>                | <b>64,141</b>          | <b>-</b>                        |                         |
| Beginning Fund Balance            | -                   | 51,701              | (64,141)                        | (64,141)               | -                               | -                       |
| <b>Ending Fund Balance</b>        | <b>51,701</b>       | <b>(64,141)</b>     | <b>(222,883)</b>                | <b>-</b>               | <b>-</b>                        |                         |

**Fund Overview**

This fund is used to account for miscellaneous grants that are reimbursed through state, local or private funded/reimbursed.

**FY2024-2025 Expenditures**

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

**Fund 233 - Taskforce Reg. Autotheft Prev.**

|                                   | FY2021-22<br>Actual | FY2022-23<br>Actual | Original<br>Budget<br>FY2023-24 | Estimated<br>FY2023-24 | Proposed<br>Budget<br>FY2024-25 | Increase/<br>(Decrease) |
|-----------------------------------|---------------------|---------------------|---------------------------------|------------------------|---------------------------------|-------------------------|
| <b>Revenue</b>                    |                     |                     |                                 |                        |                                 |                         |
| From Other Agencies               | 206,410             | 193,313             | 215,000                         | 215,000                | 215,000                         | -                       |
| <b>Revenue Total</b>              | <b>206,410</b>      | <b>193,313</b>      | <b>215,000</b>                  | <b>215,000</b>         | <b>215,000</b>                  | <b>-</b>                |
| <b>Expenditures</b>               |                     |                     |                                 |                        |                                 |                         |
| Salaries & Benefits               | 205,593             | 193,313             | 209,968                         | 218,899                | 193,688                         | (16,280)                |
| <b>Expenditures Total</b>         | <b>205,593</b>      | <b>193,313</b>      | <b>209,968</b>                  | <b>218,899</b>         | <b>193,688</b>                  | <b>(16,280)</b>         |
| <b>Revenues Less Expenditures</b> | <b>817</b>          | <b>-</b>            | <b>5,032</b>                    | <b>(3,899)</b>         | <b>21,312</b>                   |                         |
| Net Transfers                     | -                   | -                   | -                               | -                      | -                               |                         |
| <b>Net Change in Fund Balance</b> | <b>817</b>          | <b>-</b>            | <b>5,032</b>                    | <b>(3,899)</b>         | <b>21,312</b>                   |                         |
| Beginning Fund Balance            | 5,488               | 6,305               | 6,305                           | 6,305                  | 2,406                           |                         |
| <b>Ending Fund Balance</b>        | <b>6,305</b>        | <b>6,305</b>        | <b>11,337</b>                   | <b>2,406</b>           | <b>23,718</b>                   |                         |

**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.

**FY2024-2025 Expenditures**

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



**Fund 234 - Officer Wellness & Mental Health**

|                                   | FY2021-22<br>Actual | FY2022-23<br>Actual | Original<br>Budget<br>FY2023-24 | Estimated<br>FY2023-24 | Proposed<br>Budget<br>FY2024-25 | Increase/<br>(Decrease) |
|-----------------------------------|---------------------|---------------------|---------------------------------|------------------------|---------------------------------|-------------------------|
| <b>Revenue</b>                    |                     |                     |                                 |                        |                                 |                         |
| Use of Money & Property           | -                   | 340                 | -                               | 1,300                  | 1,400                           | 1,400                   |
| From Other Agencies               | -                   | 65,294              | -                               | -                      | -                               | -                       |
| <b>Revenue Total</b>              | -                   | <b>65,634</b>       | -                               | <b>1,300</b>           | <b>1,400</b>                    | <b>1,400</b>            |
| <b>Expenditures</b>               |                     |                     |                                 |                        |                                 |                         |
| Materials & Services              | -                   | -                   | 62,294                          | -                      | 65,294                          | 3,000                   |
| <b>Expenditures Total</b>         | -                   | -                   | <b>62,294</b>                   | -                      | <b>65,294</b>                   | <b>3,000</b>            |
| <b>Revenues Less Expenditures</b> | -                   | <b>65,634</b>       | <b>(62,294)</b>                 | <b>1,300</b>           | <b>(63,894)</b>                 |                         |
| Net Transfers                     | -                   | -                   | -                               | -                      | -                               | -                       |
| <b>Net Change in Fund Balance</b> | -                   | <b>65,634</b>       | <b>(62,294)</b>                 | <b>1,300</b>           | <b>(63,894)</b>                 |                         |
| Beginning Fund Balance            | -                   | -                   | 65,634                          | 65,634                 | 66,934                          |                         |
| <b>Ending Fund Balance</b>        | -                   | <b>65,634</b>       | <b>3,340</b>                    | <b>66,934</b>          | <b>3,040</b>                    |                         |

**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.

**FY2024-2025 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**

|                                   | FY2021-22<br>Actual | FY2022-23<br>Actual | Original<br>Budget<br>FY2023-24 | Estimated<br>FY2023-24 | Proposed<br>Budget<br>FY2024-25 | Increase/<br>(Decrease) |
|-----------------------------------|---------------------|---------------------|---------------------------------|------------------------|---------------------------------|-------------------------|
| <b>Revenue</b>                    |                     |                     |                                 |                        |                                 |                         |
| Other Taxes                       | 1,884,129           | 1,952,632           | 2,205,644                       | 2,205,644              | 2,139,600                       | (66,044)                |
| Use of Money & Property           | 12,882              | 104,159             | 71,610                          | 159,900                | 167,900                         | 96,290                  |
| <b>Revenue Total</b>              | <b>1,897,011</b>    | <b>2,056,791</b>    | <b>2,277,254</b>                | <b>2,365,544</b>       | <b>2,307,500</b>                | <b>30,246</b>           |
| <b>Expenditures</b>               |                     |                     |                                 |                        |                                 |                         |
| Salaries & Benefits               | 6,828               | -                   | -                               | -                      | -                               | -                       |
| Allocated Costs                   | 32,600              | 32,600              | 32,810                          | 32,810                 | 32,810                          | -                       |
| Capital Assets                    | 268,578             | 468,757             | 4,618,869                       | 4,618,869              | 4,988,000                       | 369,131                 |
| <b>Expenditures Total</b>         | <b>308,006</b>      | <b>501,357</b>      | <b>4,651,679</b>                | <b>4,651,679</b>       | <b>5,020,810</b>                | <b>369,131</b>          |
| <b>Revenues Less Expenditures</b> | <b>1,589,005</b>    | <b>1,555,434</b>    | <b>(2,374,425)</b>              | <b>(2,286,135)</b>     | <b>(2,713,310)</b>              |                         |
| Net Transfers                     | -                   | -                   | -                               | -                      | -                               | -                       |
| <b>Net Change in Fund Balance</b> | <b>1,589,005</b>    | <b>1,555,434</b>    | <b>(2,374,425)</b>              | <b>(2,286,135)</b>     | <b>(2,713,310)</b>              |                         |
| Beginning Fund Balance            | 4,048,091           | 5,637,096           | 7,192,530                       | 7,192,530              | 4,906,395                       |                         |
| <b>Ending Fund Balance</b>        | <b>5,637,096</b>    | <b>7,192,530</b>    | <b>4,818,105</b>                | <b>4,906,395</b>       | <b>2,193,085</b>                |                         |

**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.

**FY2024-2025 Expenditures**

Projects are outlined in the Capital Improvement Program.



**Fund 236 - Measure A**

|                                   | FY2021-22<br>Actual | FY2022-23<br>Actual | Original<br>Budget<br>FY2023-24 | Estimated<br>FY2023-24 | Proposed<br>Budget<br>FY2024-25 | Increase/<br>(Decrease) |
|-----------------------------------|---------------------|---------------------|---------------------------------|------------------------|---------------------------------|-------------------------|
| <b>Revenue</b>                    |                     |                     |                                 |                        |                                 |                         |
| Property Tax                      | -                   | -                   | -                               | -                      | 340,000                         | 340,000                 |
| From Other Agencies               | 3,230               | -                   | -                               | -                      | -                               | -                       |
| <b>Revenue Total</b>              | <b>3,230</b>        | <b>-</b>            | <b>-</b>                        | <b>-</b>               | <b>340,000</b>                  | <b>340,000</b>          |
| <b>Expenditures</b>               |                     |                     |                                 |                        |                                 |                         |
| Capital Assets                    | 3,230               | -                   | -                               | -                      | 340,000                         | 340,000                 |
| <b>Expenditures Total</b>         | <b>3,230</b>        | <b>-</b>            | <b>-</b>                        | <b>-</b>               | <b>340,000</b>                  | <b>340,000</b>          |
| <b>Revenues Less Expenditures</b> | <b>-</b>            | <b>-</b>            | <b>-</b>                        | <b>-</b>               | <b>-</b>                        | <b>-</b>                |
| Net Transfers                     | -                   | -                   | -                               | -                      | -                               | -                       |
| Net Change in Fund Balance        | -                   | -                   | -                               | -                      | -                               | -                       |
| Beginning Fund Balance            | -                   | -                   | -                               | -                      | -                               | -                       |
| <b>Ending Fund Balance</b>        | <b>-</b>            | <b>-</b>            | <b>-</b>                        | <b>-</b>               | <b>-</b>                        | <b>-</b>                |

**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.

**FY2024-2025 Expenditures**

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

**Fund 237 - SB1 - Road Maintenance Rehab**

|                                   | FY2021-22<br>Actual | FY2022-23<br>Actual | Original<br>Budget<br>FY2023-24 | Estimated<br>FY2023-24 | Proposed<br>Budget<br>FY2024-25 | Increase/<br>(Decrease) |
|-----------------------------------|---------------------|---------------------|---------------------------------|------------------------|---------------------------------|-------------------------|
| <b>Revenue</b>                    |                     |                     |                                 |                        |                                 |                         |
| Use of Money & Property           | 12,977              | 96,156              | 32,800                          | 113,300                | 119,000                         | 86,200                  |
| From Other Agencies               | 2,155,426           | 2,446,155           | 2,709,511                       | 2,709,511              | 2,805,101                       | 95,590                  |
| <b>Revenue Total</b>              | <b>2,168,403</b>    | <b>2,542,311</b>    | <b>2,742,311</b>                | <b>2,822,811</b>       | <b>2,924,101</b>                | <b>181,790</b>          |
| <b>Expenditures</b>               |                     |                     |                                 |                        |                                 |                         |
| Capital Assets                    | 2,000,640           | 3,691,173           | 6,515,933                       | 6,515,933              | 4,875,000                       | (1,640,933)             |
| <b>Expenditures Total</b>         | <b>2,000,640</b>    | <b>3,691,173</b>    | <b>6,515,933</b>                | <b>6,515,933</b>       | <b>4,875,000</b>                | <b>(1,640,933)</b>      |
| <b>Revenues Less Expenditures</b> | <b>167,763</b>      | <b>(1,148,862)</b>  | <b>(3,773,622)</b>              | <b>(3,693,122)</b>     | <b>(1,950,899)</b>              |                         |
| Net Transfers                     | 539,002             | 567,200             | 567,200                         | 567,200                | 567,200                         |                         |
| Net Change in Fund Balance        | 706,765             | (581,662)           | (3,206,422)                     | (3,125,922)            | (1,383,699)                     |                         |
| Beginning Fund Balance            | 4,454,515           | 5,161,280           | 4,579,618                       | 4,579,618              | 1,453,696                       |                         |
| <b>Ending Fund Balance</b>        | <b>5,161,280</b>    | <b>4,579,618</b>    | <b>1,373,196</b>                | <b>1,453,696</b>       | <b>69,997</b>                   |                         |

**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.

**FY2024-2025 Expenditures**

Projects are outlined in the Capital Improvement Program.



**Fund 240 - Measure H**

|                                   | FY2021-22<br>Actual | FY2022-23<br>Actual | Original<br>Budget<br>FY2023-24 | Estimated<br>FY2023-24 | Proposed<br>Budget<br>FY2024-25 | Increase/<br>(Decrease) |
|-----------------------------------|---------------------|---------------------|---------------------------------|------------------------|---------------------------------|-------------------------|
| <b>Revenue</b>                    |                     |                     |                                 |                        |                                 |                         |
| Other Revenues                    | -                   | 59,891              | -                               | 29,164                 | -                               | -                       |
| Use of Money & Property           | -                   | 265                 | -                               | 600                    | 600                             | 600                     |
| From Other Agencies               | 302,826             | 57,615              | -                               | -                      | -                               | -                       |
| <b>Revenue Total</b>              | <b>302,826</b>      | <b>117,771</b>      | <b>-</b>                        | <b>29,764</b>          | <b>600</b>                      | <b>600</b>              |
| <b>Expenditures</b>               |                     |                     |                                 |                        |                                 |                         |
| Salaries & Benefits               | 23,917              | -                   | -                               | -                      | -                               | -                       |
| Materials & Services              | 249,644             | 114,541             | 50,000                          | 8,260                  | 7,500                           | (42,500)                |
| <b>Expenditures Total</b>         | <b>273,561</b>      | <b>114,541</b>      | <b>50,000</b>                   | <b>8,260</b>           | <b>7,500</b>                    | <b>(42,500)</b>         |
| <b>Revenues Less Expenditures</b> | <b>29,265</b>       | <b>3,230</b>        | <b>(50,000)</b>                 | <b>21,504</b>          | <b>(6,900)</b>                  |                         |
| Net Transfers                     | 33,000              | -                   | -                               | -                      | -                               | -                       |
| <b>Net Change in Fund Balance</b> | <b>62,265</b>       | <b>3,230</b>        | <b>(50,000)</b>                 | <b>21,504</b>          | <b>(6,900)</b>                  |                         |
| Beginning Fund Balance            | (57,776)            | 4,489               | 7,719                           | 7,719                  | 29,223                          |                         |
| <b>Ending Fund Balance</b>        | <b>4,489</b>        | <b>7,719</b>        | <b>(42,281)</b>                 | <b>29,223</b>          | <b>22,323</b>                   |                         |

**Fund Overview**

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

**FY2024-2025 Expenditures**

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

**Fund 241 - CASP Certification & Training**

|                                   | FY2021-22<br>Actual | FY2022-23<br>Actual | Original<br>Budget<br>FY2023-24 | Estimated<br>FY2023-24 | Proposed<br>Budget<br>FY2024-25 | Increase/<br>(Decrease) |
|-----------------------------------|---------------------|---------------------|---------------------------------|------------------------|---------------------------------|-------------------------|
| <b>Revenue</b>                    |                     |                     |                                 |                        |                                 |                         |
| Use of Money & Property           | -                   | -                   | -                               | 2,500                  | 2,600                           |                         |
| From Other Agencies               | 21,413              | 24,333              | 22,610                          | 22,610                 | 22,840                          | 230                     |
| <b>Revenue Total</b>              | <b>21,413</b>       | <b>24,333</b>       | <b>22,610</b>                   | <b>25,110</b>          | <b>25,440</b>                   | <b>230</b>              |
| <b>Revenues Less Expenditures</b> |                     |                     |                                 |                        |                                 |                         |
| Revenues Less Expenditures        | 24,333              | 21,413              | 22,610                          | 25,110                 | 25,440                          |                         |
| Net Transfers                     | -                   | -                   | -                               | -                      | -                               |                         |
| Net Change in Fund Balance        | 24,333              | 21,413              | 22,610                          | 25,110                 | 25,440                          |                         |
| Beginning Fund Balance            | 83,459              | 107,792             | 129,205                         | 129,205                | 154,315                         |                         |
| <b>Ending Fund Balance</b>        | <b>107,792</b>      | <b>129,205</b>      | <b>151,815</b>                  | <b>154,315</b>         | <b>179,755</b>                  |                         |

**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.

**FY2024-2025 Expenditures**

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



Fund 242 - Sportsplex

|                                   | FY2021-22<br>Actual | FY2022-23<br>Actual | Original<br>Budget<br>FY2023-24 | Estimated<br>FY2023-24 | Proposed<br>Budget<br>FY2024-25 | Increase/<br>(Decrease) |
|-----------------------------------|---------------------|---------------------|---------------------------------|------------------------|---------------------------------|-------------------------|
| <b>Revenue</b>                    |                     |                     |                                 |                        |                                 |                         |
| Charges For Service               | 147,102             | 81,312              | 224,000                         | 57,106                 | 57,000                          | (167,000)               |
| Other Revenues                    | 5,851               | 900                 | 800                             | 2,400                  | 2,400                           | 1,600                   |
| Use of Money & Property           | 70,928              | 88,019              | 114,900                         | 98,117                 | 99,600                          | (15,300)                |
| <b>Revenue Total</b>              | <b>223,881</b>      | <b>170,231</b>      | <b>339,700</b>                  | <b>157,623</b>         | <b>159,000</b>                  | <b>(180,700)</b>        |
| <b>Expenditures</b>               |                     |                     |                                 |                        |                                 |                         |
| Salaries & Benefits               | 400,127             | 232,548             | 511,263                         | 566,813                | 574,668                         | 63,405                  |
| Materials & Services              | 582,137             | 482,687             | 421,200                         | 304,130                | 337,400                         | (83,800)                |
| Capital Assets                    | -                   | 7,743               | 25,000                          | -                      | -                               | (25,000)                |
| <b>Expenditures Total</b>         | <b>982,264</b>      | <b>722,978</b>      | <b>957,463</b>                  | <b>870,943</b>         | <b>912,068</b>                  | <b>(45,395)</b>         |
| <b>Revenues Less Expenditures</b> | <b>(758,383)</b>    | <b>(552,747)</b>    | <b>(617,763)</b>                | <b>(713,320)</b>       | <b>(753,068)</b>                |                         |
| Net Transfers                     | 754,253             | 556,877             | 617,763                         | 713,320                | 753,068                         |                         |
| Net Change in Fund Balance        | (4,130)             | 4,130               | -                               | -                      | -                               |                         |
| Beginning Fund Balance            | -                   | (4,130)             | -                               | -                      | -                               |                         |
| <b>Ending Fund Balance</b>        | <b>(4,130)</b>      | <b>-</b>            | <b>-</b>                        | <b>-</b>               | <b>-</b>                        |                         |

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.

FY2024-2025 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 2021-22<br>Actual | FY 2022-23<br>Actual | FY 2023-24<br>Estimate | FY 2024-25<br>Proposed | Change   |
|---------------------------------|----------------------|----------------------|------------------------|------------------------|----------|
| <b>Full-Time</b>                |                      |                      |                        |                        |          |
| Community Services Coord.       | 1                    | 1                    | 1                      | 1                      | 0        |
| Maintenance Worker II           | 0                    | 3                    | 3                      | 3                      | 0        |
| Maintenance Worker III          | 0                    | 1                    | 1                      | 1                      | 0        |
| <b>Full-Time Total</b>          | <b>1</b>             | <b>5</b>             | <b>5</b>               | <b>5</b>               | <b>0</b> |
| <b>Limited-Service PT</b>       |                      |                      |                        |                        |          |
| Recreation Leader               | 8                    | 6                    | 6                      | 6                      | 0        |
| Recreation Site Coordinator     | 0                    | 1                    | 1                      | 1                      | 0        |
| <b>Limited-Service PT Total</b> | <b>8</b>             | <b>7</b>             | <b>7</b>               | <b>7</b>               | <b>0</b> |
| <b>Grand Total</b>              | <b>9</b>             | <b>12</b>            | <b>12</b>              | <b>12</b>              | <b>0</b> |



**Fund 361 - Self Insurance General/Auto Liab**

|                                   | FY2021-22<br>Actual | FY2022-23<br>Actual | Original<br>Budget<br>FY2023-24 | Estimated<br>FY2023-24 | Proposed<br>Budget<br>FY2024-25 | Increase/<br>(Decrease) |
|-----------------------------------|---------------------|---------------------|---------------------------------|------------------------|---------------------------------|-------------------------|
| <b>Revenue</b>                    |                     |                     |                                 |                        |                                 |                         |
| Charges For Service               | 15,911              | 908                 | -                               | -                      | -                               | -                       |
| Interdept Charges                 | 2,201,598           | 2,201,600           | 3,127,700                       | 3,127,700              | 4,469,600                       | 1,341,900               |
| Other Revenues                    | 70,478              | 28                  | -                               | 416                    | -                               | -                       |
| <b>Revenue Total</b>              | <b>2,287,987</b>    | <b>2,202,536</b>    | <b>3,127,700</b>                | <b>3,128,116</b>       | <b>4,469,600</b>                | <b>1,341,900</b>        |
| <b>Expenditures</b>               |                     |                     |                                 |                        |                                 |                         |
| Materials & Services              | 3,453,322           | 5,454,280           | 4,852,700                       | 5,600,313              | 4,469,600                       | (383,100)               |
| <b>Expenditures Total</b>         | <b>3,453,322</b>    | <b>5,454,280</b>    | <b>4,852,700</b>                | <b>5,600,313</b>       | <b>4,469,600</b>                | <b>(383,100)</b>        |
| <b>Revenues Less Expenditures</b> | <b>(1,165,335)</b>  | <b>(3,251,744)</b>  | <b>(1,725,000)</b>              | <b>(2,472,197)</b>     | <b>-</b>                        |                         |
| Net Transfers                     | 1,148,243           | 2,422,115           | 1,725,000                       | 2,472,197              | -                               | -                       |
| Net Change in Fund Balance        | (17,092)            | (829,629)           | -                               | -                      | -                               | -                       |
| Beginning Fund Balance            | 17,092              | -                   | (829,629)                       | (829,629)              | (829,629)                       |                         |
| <b>Ending Fund Balance</b>        | <b>-</b>            | <b>(829,629)</b>    | <b>(829,629)</b>                | <b>(829,629)</b>       | <b>(829,629)</b>                |                         |

**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.

**FY2024-2025 Expenditures**

The allocation percentages for FY2024-25 are proposed to remain the same. FY2024-2025 expenses are based on Projected Ultimate Limited Losses for 2023/24 from latest Actuarial Report.



**Fund 363 - Self-Insurance Workers' Comp**

|                                       | FY2021-22<br>Actual | FY2022-23<br>Actual | Original<br>Budget<br>FY2023-24 | Estimated<br>FY2023-24 | Proposed<br>Budget<br>FY2024-25 | Increase/<br>(Decrease) |
|---------------------------------------|---------------------|---------------------|---------------------------------|------------------------|---------------------------------|-------------------------|
| <b>Revenue</b>                        |                     |                     |                                 |                        |                                 |                         |
| <b>Interdept Charges</b>              |                     |                     |                                 |                        |                                 |                         |
| Interfund Charges                     | 1,885,129           | 1,793,341           | 1,497,039                       | 1,497,039              | 2,772,200                       | 1,275,161               |
| <b>Interdept Charges Total</b>        | <b>1,885,129</b>    | <b>1,793,341</b>    | <b>1,497,039</b>                | <b>1,497,039</b>       | <b>2,772,200</b>                | <b>1,275,161</b>        |
| <b>Revenue Total</b>                  | <b>1,885,129</b>    | <b>1,793,341</b>    | <b>1,497,039</b>                | <b>1,785,327</b>       | <b>2,772,200</b>                | <b>1,275,161</b>        |
| <b>Expenditures</b>                   |                     |                     |                                 |                        |                                 |                         |
| <b>Materials &amp; Services</b>       |                     |                     |                                 |                        |                                 |                         |
| Actuarial Adjustment                  | (69,922)            | 7,008,598           | -                               | -                      | -                               | -                       |
| Claim Paid                            | 1,264,758           | 2,175,880           | 2,549,002                       | 3,152,500              | 2,241,000                       | (308,002)               |
| Insurance                             | 495,854             | 498,369             | 505,952                         | 505,952                | 531,200                         | 25,248                  |
| Miscellaneous Expenses                | 60,376              | 57,869              | -                               | -                      | -                               | -                       |
| Professional Services                 | -                   | 35,519              | -                               | -                      | -                               | -                       |
| <b>Materials &amp; Services Total</b> | <b>1,751,066</b>    | <b>9,776,235</b>    | <b>3,054,954</b>                | <b>3,658,452</b>       | <b>2,772,200</b>                | <b>(282,754)</b>        |
| <b>Expenditures Total</b>             | <b>1,751,066</b>    | <b>9,776,235</b>    | <b>3,054,954</b>                | <b>3,658,452</b>       | <b>2,772,200</b>                | <b>(282,754)</b>        |
| <b>Revenues Less Expenditures</b>     | <b>134,063</b>      | <b>(7,982,894)</b>  | <b>(1,557,915)</b>              | <b>(1,873,125)</b>     | <b>-</b>                        | <b>-</b>                |
| Net Transfers                         | (448,243)           | 250,000             | 1,000,000                       | 1,873,125              | -                               | -                       |
| Net Change in Fund Balance            | (314,180)           | (7,732,894)         | (557,915)                       | -                      | -                               | -                       |
| Beginning Fund Balance                | 2,555,597           | 2,241,417           | (5,491,477)                     | (5,491,477)            | (5,491,477)                     | -                       |
| <b>Ending Fund Balance</b>            | <b>2,241,417</b>    | <b>(5,491,477)</b>  | <b>(6,049,392)</b>              | <b>(5,491,477)</b>     | <b>(5,491,477)</b>              | <b>-</b>                |

**Fund Overview**

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

**FY2024-2025 Expenditures**

FY2024-2025 expenses are based on Projected Ultimate Limited Losses for 2023/24 from latest Actuarial Report.

**Fund 365 - Fleet Management**

|                                   | FY2021-22<br>Actual | FY2022-23<br>Actual | Original<br>Budget<br>FY2023-24 | Estimated<br>FY2023-24 | Proposed<br>Budget<br>FY2024-25 | Increase/<br>(Decrease) |
|-----------------------------------|---------------------|---------------------|---------------------------------|------------------------|---------------------------------|-------------------------|
| <b>Revenue</b>                    |                     |                     |                                 |                        |                                 |                         |
| Charges For Service               | -                   | 64,177              | -                               | 91,106                 | -                               | -                       |
| Interdept Charges                 | 1,515,130           | 1,641,862           | 1,586,200                       | 1,586,200              | 1,765,341                       | 179,141                 |
| Other Revenues                    | 5,257               | -                   | -                               | -                      | -                               | -                       |
| Use of Money & Property           | 44,398              | -                   | -                               | -                      | -                               | -                       |
| <b>Revenue Total</b>              | <b>1,564,785</b>    | <b>1,706,039</b>    | <b>1,586,200</b>                | <b>1,677,306</b>       | <b>1,765,341</b>                | <b>179,141</b>          |
| <b>Expenditures</b>               |                     |                     |                                 |                        |                                 |                         |
| Salaries & Benefits               | 81,555              | 83,270              | 2,800                           | 67,059                 | 4,964                           | 2,164                   |
| Materials & Services              | 1,430,777           | 1,624,395           | 1,580,300                       | 1,518,628              | 1,757,920                       | 177,620                 |
| Allocated Costs                   | 2,482               | 1,556               | 3,100                           | 5,200                  | 2,457                           | (643)                   |
| <b>Expenditures Total</b>         | <b>1,514,814</b>    | <b>1,709,221</b>    | <b>1,586,200</b>                | <b>1,590,887</b>       | <b>1,765,341</b>                | <b>179,141</b>          |
| <b>Revenues Less Expenditures</b> | <b>49,971</b>       | <b>(3,182)</b>      | <b>-</b>                        | <b>86,419</b>          | <b>-</b>                        |                         |
| Net Transfers                     | -                   | -                   | -                               | -                      | -                               | -                       |
| <b>Net Change in Fund Balance</b> | <b>49,971</b>       | <b>(3,182)</b>      | <b>-</b>                        | <b>86,419</b>          | <b>-</b>                        |                         |
| Beginning Fund Balance            | 178,550             | 228,521             | 225,339                         | 225,339                | 311,758                         |                         |
| <b>Ending Fund Balance</b>        | <b>228,521</b>      | <b>225,339</b>      | <b>225,339</b>                  | <b>311,758</b>         | <b>311,758</b>                  |                         |

**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.

**FY2024-2025 Expenditures**

Funding includes fuel and vehicle repair costs.



**Fund 367 - Vehicle Replacement**

|                                   | FY2021-22<br>Actual | FY2022-23<br>Actual | Original<br>Budget<br>FY2023-24 | Estimated<br>FY2023-24 | Proposed<br>Budget<br>FY2024-25 | Increase/<br>(Decrease) |
|-----------------------------------|---------------------|---------------------|---------------------------------|------------------------|---------------------------------|-------------------------|
| <b>Revenue</b>                    |                     |                     |                                 |                        |                                 |                         |
| Other Revenues                    | -                   | 37,545              | -                               |                        |                                 | -                       |
| Use of Money & Property           | -                   | 4,820               | -                               | 5,700                  | 6,000                           | 6,000                   |
| <b>Revenue Total</b>              | <b>-</b>            | <b>42,365</b>       | <b>-</b>                        | <b>5,700</b>           | <b>6,000</b>                    | <b>6,000</b>            |
| <b>Expenditures</b>               |                     |                     |                                 |                        |                                 |                         |
| Capital Assets                    | 79,842              | 310,190             | 445,991                         | 445,991                | 200,000                         | (245,991)               |
| <b>Expenditures Total</b>         | <b>79,842</b>       | <b>310,190</b>      | <b>445,991</b>                  | <b>445,991</b>         | <b>200,000</b>                  | <b>(245,991)</b>        |
| <b>Revenues Less Expenditures</b> | <b>(79,842)</b>     | <b>(267,825)</b>    | <b>(445,991)</b>                | <b>(440,291)</b>       | <b>(194,000)</b>                |                         |
| Net Transfers                     | 142,342             | 714,000             | 375,400                         | 375,400                | -                               |                         |
| <b>Net Change in Fund Balance</b> | <b>62,500</b>       | <b>446,175</b>      | <b>(70,591)</b>                 | <b>(64,891)</b>        | <b>(194,000)</b>                |                         |
| Beginning Fund Balance            | (62,452)            | 48                  | 446,223                         | 446,223                | 381,332                         |                         |
| <b>Ending Fund Balance</b>        | <b>48</b>           | <b>446,223</b>      | <b>375,632</b>                  | <b>381,332</b>         | <b>187,332</b>                  |                         |

**Fund Overview**

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

**FY2024-2025 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<br>Assets | Total Estimated<br>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                                |
| <b>Grand Total</b>     | <b>171</b>          | <b>\$15,625,100</b>                    |

**Fund 368 - Retirement Health Savings Plan**

|                                   | FY2021-22<br>Actual | FY2022-23<br>Actual | Original<br>Budget<br>FY2023-24 | Estimated<br>FY2023-24 | Proposed<br>Budget<br>FY2024-25 | Increase/<br>(Decrease) |
|-----------------------------------|---------------------|---------------------|---------------------------------|------------------------|---------------------------------|-------------------------|
| <b>Revenue</b>                    |                     |                     |                                 |                        |                                 |                         |
| Use of Money & Property           | 867                 | 5,323               | 1,990                           | 7,100                  | 7,500                           | 5,510                   |
| <b>Revenue Total</b>              | <b>867</b>          | <b>5,323</b>        | <b>1,990</b>                    | <b>7,100</b>           | <b>7,500</b>                    | <b>5,510</b>            |
| <b>Expenditures</b>               |                     |                     |                                 |                        |                                 |                         |
| Salaries & Benefits               | -                   | 3,900               | 4,000                           | 4,000                  | 4,100                           | 100                     |
| <b>Expenditures Total</b>         | <b>-</b>            | <b>3,900</b>        | <b>4,000</b>                    | <b>4,000</b>           | <b>4,100</b>                    | <b>100</b>              |
| <b>Revenues Less Expenditures</b> | <b>867</b>          | <b>1,423</b>        | <b>(2,010)</b>                  | <b>3,100</b>           | <b>3,400</b>                    |                         |
| Net Transfers                     | -                   | -                   | -                               | -                      | -                               |                         |
| <b>Net Change in Fund Balance</b> | <b>867</b>          | <b>1,423</b>        | <b>(2,010)</b>                  | <b>3,100</b>           | <b>3,400</b>                    |                         |
| Beginning Fund Balance            | 345,368             | 346,235             | 347,658                         | 347,658                | 350,758                         |                         |
| <b>Ending Fund Balance</b>        | <b>346,235</b>      | <b>347,658</b>      | <b>345,648</b>                  | <b>350,758</b>         | <b>354,158</b>                  |                         |

**Fund Overview**

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

**FY2024-2025 Expenditures**

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



**Fund 375 - Police Enterprise**

|                           | FY2021-22<br>Actual | FY2022-23<br>Actual | Original<br>Budget<br>FY2023-24 | Estimated<br>FY2023-24 | Proposed<br>Budget<br>FY2024-25 | Increase/<br>(Decrease) |
|---------------------------|---------------------|---------------------|---------------------------------|------------------------|---------------------------------|-------------------------|
| <b>Revenue</b>            |                     |                     |                                 |                        |                                 |                         |
| Charges For Service       | 43                  | -                   | -                               | -                      | -                               | -                       |
| Sales                     | 916,416             | 686,731             | 647,200                         | 647,200                | 743,600                         | 96,400                  |
| Use of Money & Property   | 429                 | 30                  | 80                              | -                      | -                               | (80)                    |
| <b>Revenue Total</b>      | <b>916,888</b>      | <b>686,761</b>      | <b>647,280</b>                  | <b>647,200</b>         | <b>743,600</b>                  | <b>96,320</b>           |
| <b>Expenditures</b>       |                     |                     |                                 |                        |                                 |                         |
| Salaries & Benefits       | 129,639             | 134,869             | 133,798                         | 133,798                | 27,304                          | (106,494)               |
| Materials & Services      | 66,705              | 80,197              | 83,800                          | 83,800                 | 85,000                          | 1,200                   |
| Allocated Costs           | 523,568             | 465,168             | 468,400                         | 468,400                | 576,500                         | 108,100                 |
| <b>Expenditures Total</b> | <b>719,912</b>      | <b>680,234</b>      | <b>685,998</b>                  | <b>685,998</b>         | <b>688,804</b>                  | <b>2,806</b>            |

|                                   |                |                |                 |                 |                |
|-----------------------------------|----------------|----------------|-----------------|-----------------|----------------|
| <b>Revenues Less Expenditures</b> | <b>196,976</b> | <b>6,527</b>   | <b>(38,718)</b> | <b>(38,798)</b> | <b>54,796</b>  |
| Net Transfers                     | -              | -              | -               | -               | -              |
| <b>Net Change in Fund Balance</b> | <b>196,976</b> | <b>6,527</b>   | <b>(38,718)</b> | <b>(38,798)</b> | <b>54,796</b>  |
| Beginning Fund Balance            | (55,030)       | 141,946        | 148,473         | 148,473         | 109,675        |
| <b>Ending Fund Balance</b>        | <b>141,946</b> | <b>148,473</b> | <b>109,755</b>  | <b>109,675</b>  | <b>164,471</b> |

**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.

**FY2024-2025 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.**

|                                   | FY2021-22<br>Actual | FY2022-23<br>Actual | Original<br>Budget<br>FY2023-24 | Estimated<br>FY2023-24 | Proposed<br>Budget<br>FY2024-25 | Increase/<br>(Decrease) |
|-----------------------------------|---------------------|---------------------|---------------------------------|------------------------|---------------------------------|-------------------------|
| <b>Revenue</b>                    |                     |                     |                                 |                        |                                 |                         |
| Property Tax                      | 5,427,012           | 3,151,490           | 2,583,344                       | 2,583,344              | 2,583,344                       | -                       |
| Use of Money & Property           | 18,594              | 124,095             | 14,600                          | 57,300                 | 33,600                          | 19,000                  |
| <b>Revenue Total</b>              | <b>5,445,606</b>    | <b>3,275,585</b>    | <b>2,597,944</b>                | <b>2,640,644</b>       | <b>2,616,944</b>                | <b>19,000</b>           |
| <b>Expenditures</b>               |                     |                     |                                 |                        |                                 |                         |
| Salaries & Benefits               | -                   | -                   | -                               | 2,371                  | -                               | -                       |
| Materials & Services              | 2,311,720           | 107,864             | 128,702                         | 128,702                | 120,000                         | (8,702)                 |
| Debt Service                      | 1,876,851           | 1,640,058           | 1,441,906                       | 1,532,609              | 1,307,856                       | (134,050)               |
| <b>Expenditures Total</b>         | <b>4,188,571</b>    | <b>1,747,922</b>    | <b>1,570,608</b>                | <b>1,663,682</b>       | <b>1,427,856</b>                | <b>(142,752)</b>        |
| <b>Revenues Less Expenditures</b> | <b>1,257,035</b>    | <b>1,527,663</b>    | <b>1,027,336</b>                | <b>976,962</b>         | <b>1,189,088</b>                |                         |
| Net Transfers                     | (2,113,270)         | (1,611,426)         | (1,681,880)                     | (1,681,880)            | (1,679,295)                     |                         |
| Net Change in Fund Balance        | (856,235)           | (83,763)            | (654,544)                       | (704,918)              | (490,207)                       |                         |
| Beginning Fund Balance            | 5,143,404           | 4,287,169           | 4,203,406                       | 4,203,406              | 3,498,488                       |                         |
| <b>Ending Fund Balance</b>        | <b>4,287,169</b>    | <b>4,203,406</b>    | <b>3,548,862</b>                | <b>3,498,488</b>       | <b>3,008,281</b>                |                         |

**Fund Overview**

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

**FY2024-2025 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                | 1,429,295        |
| 10   | CSS - CFD                                | 100,000          |
| 12   | SA Administrative Budget                 | 250,000          |
| 45   | 1998 - 2006 Bonds                        | 8,000            |
| 60   | Special Assessments on RDA-owned parcels | 200              |
| 117  | Bond Disclosure                          | 1,000            |
| 119  | Interim Arbitrage Report                 | 2,000            |
| 140  | 2017 Tax Allocation Refunding Bonds      | 1,295,156        |
| 141  | 2017 Tax Allocation Refunding Bonds      | 1,500            |
| 144  | Anticipated/Existing Litigation          | 20,000           |
| <b>RPTTF Authorized including Administrative Costs</b> |  | <b>3,107,151</b> |
| <b>ROPS 21-22 Prior Period Adjustment (PPA)</b>        |  | <b>(422,204)</b> |
| <b>Total RPTTF Approved for Distribution</b>           |  | <b>2,684,947</b> |



**Fund 815 - Successor Agency Admin.**

|                                   | FY2021-22<br>Actual | FY2022-23<br>Actual | Original<br>Budget<br>FY2023-24 | Estimated<br>FY2023-24 | Proposed<br>Budget<br>FY2024-25 | Increase/<br>(Decrease) |
|-----------------------------------|---------------------|---------------------|---------------------------------|------------------------|---------------------------------|-------------------------|
| <b>Expenditures</b>               |                     |                     |                                 |                        |                                 |                         |
| Salaries & Benefits               | 71,845              | 68,733              | 52,242                          | 52,968                 | 58,313                          | 6,071                   |
| Materials & Services              | 41,354              | 47,374              | 40,000                          | 40,000                 | 46,000                          | 6,000                   |
| <b>Expenditures Total</b>         | <b>113,199</b>      | <b>116,107</b>      | <b>92,242</b>                   | <b>92,968</b>          | <b>104,313</b>                  | <b>12,071</b>           |
| <b>Revenues Less Expenditures</b> |                     |                     |                                 |                        |                                 |                         |
|                                   | <b>(113,199)</b>    | <b>(116,107)</b>    | <b>(92,242)</b>                 | <b>(92,968)</b>        | <b>(104,313)</b>                |                         |
| Net Transfers                     | 113,199             | 116,107             | 90,238                          | 92,968                 | 104,313                         |                         |
| Net Change in Fund Balance        | -                   | -                   | (2,004)                         | -                      | -                               |                         |
| Beginning Fund Balance            | -                   | -                   | -                               | -                      | -                               |                         |
| <b>Ending Fund Balance</b>        | <b>-</b>            | <b>-</b>            | <b>(2,004)</b>                  | <b>-</b>               | <b>-</b>                        |                         |

**Fund Overview**

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

**FY2024-2025 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**

|                                   | FY2021-22<br>Actual | FY2022-23<br>Actual | Original<br>Budget<br>FY2023-24 | Estimated<br>FY2023-24 | Proposed<br>Budget<br>FY2024-25 | Increase/<br>(Decrease) |
|-----------------------------------|---------------------|---------------------|---------------------------------|------------------------|---------------------------------|-------------------------|
| <b>Revenue</b>                    |                     |                     |                                 |                        |                                 |                         |
| Other Revenues                    | 20,100              | 169,200             | -                               | -                      | -                               | -                       |
| Use of Money & Property           | 335,322             | 446,194             | 72,000                          | 165,700                | 174,000                         | 102,000                 |
| <b>Revenue Total</b>              | <b>355,422</b>      | <b>615,394</b>      | <b>72,000</b>                   | <b>165,700</b>         | <b>174,000</b>                  | <b>102,000</b>          |
| <b>Expenditures</b>               |                     |                     |                                 |                        |                                 |                         |
| Salaries & Benefits               | 513,174             | 663,032             | 416,848                         | 493,593                | 363,786                         | (53,062)                |
| Materials & Services              | 371,914             | 206,814             | 564,948                         | 564,948                | 520,670                         | (44,278)                |
| <b>Expenditures Total</b>         | <b>885,088</b>      | <b>869,846</b>      | <b>981,796</b>                  | <b>1,058,541</b>       | <b>884,456</b>                  | <b>(97,340)</b>         |
| <b>Revenues Less Expenditures</b> | <b>(529,666)</b>    | <b>(254,452)</b>    | <b>(909,796)</b>                | <b>(892,841)</b>       | <b>(710,456)</b>                |                         |
| Net Transfers                     | (33,000)            | -                   | -                               | -                      | -                               | -                       |
| <b>Net Change in Fund Balance</b> | <b>(562,666)</b>    | <b>(254,452)</b>    | <b>(909,796)</b>                | <b>(892,841)</b>       | <b>(710,456)</b>                |                         |
| Beginning Fund Balance            | 24,008,322          | 23,445,656          | 23,191,204                      | 23,191,204             | 22,298,363                      |                         |
| <b>Ending Fund Balance</b>        | <b>23,445,656</b>   | <b>23,191,204</b>   | <b>22,281,408</b>               | <b>22,298,363</b>      | <b>21,587,907</b>               |                         |

**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.

**FY2024-2025 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 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

In FY 2023-24, the Council approved a reorganization of departments, each with a director overseeing each department. The new organizational chart included three new classifications: Community Services Deputy Director, Community Development Deputy Director, and a Project Manager.

**Administration:** Economic Development was moved under Administration and the Public Services Manager, previously under Public Services, was moved and reprogrammed to an Assistant to the City Manager. An Assistant City Manager position was downgraded to a Deputy Director under Community Services.

**Community Development:** A Project manager was added, and the Planning Manager position was upgraded to a Deputy Director.

**Community Services:** An Administrative Assistant II position was reprogrammed to a Coordinator and a Deputy Director was added.

**Finance:** Human Resources was moved to Finance and the HR Director position was downgraded to a Technician.

**Police:** A User Support Specialist position was eliminated under the West Covina Service Group.

#### Summary of Positions

|                           | FY 2021-22<br>Actual | FY2022-23<br>Actual | Original<br>Budget<br>FY2023-24 | Estimated<br>FY2023-24 | Proposed<br>Budget<br>FY2024-25 | Change    |
|---------------------------|----------------------|---------------------|---------------------------------|------------------------|---------------------------------|-----------|
| <b>Full-Time</b>          |                      |                     |                                 |                        |                                 |           |
| Sworn                     | 173                  | 172                 | 172                             | 172                    | 172                             | 0         |
| Non-Sworn                 | 127                  | 144                 | 144                             | 144                    | 144                             | 0         |
| <b>Subtotal Full-Time</b> | <b>300</b>           | <b>316</b>          | <b>316</b>                      | <b>316</b>             | <b>316</b>                      | <b>0</b>  |
| <b>Part-Time</b>          |                      |                     |                                 |                        |                                 |           |
| Limited-Service PT        | 64                   | 64                  | 60                              | 61                     | 60                              | -1        |
| Part-Time                 | 35                   | 27                  | 28                              | 31                     | 31                              | 0         |
| <b>Subtotal Part-Time</b> | <b>99</b>            | <b>91</b>           | <b>88</b>                       | <b>92</b>              | <b>91</b>                       | <b>-1</b> |
| <b>Grand Total</b>        | <b>399</b>           | <b>407</b>          | <b>404</b>                      | <b>408</b>             | <b>407</b>                      | <b>-1</b> |

|                    | Admin.   | City<br>Clerk | Code<br>Enforcement | Comm.<br>Dev. | Comm.<br>Services | Finance   | Fire      | Police     | Public<br>Works | Grand<br>Total |
|--------------------|----------|---------------|---------------------|---------------|-------------------|-----------|-----------|------------|-----------------|----------------|
| Full-Time Sworn    |          |               |                     |               |                   |           | 70        | 102        |                 | 172            |
| Full-Time          | 8        | 2             | 6                   | 7             | 9                 | 19        | 5         | 48         | 40              | 144            |
| Part-Time          |          | 1             | 7                   | 3             | 1                 | 4         | 1         | 10         | 4               | 31             |
| Limited-Service PT |          |               |                     |               | 51                |           |           | 9          |                 | 60             |
| <b>Grand Total</b> | <b>8</b> | <b>3</b>      | <b>13</b>           | <b>10</b>     | <b>61</b>         | <b>23</b> | <b>76</b> | <b>169</b> | <b>44</b>       | <b>407</b>     |



Schedule of Positions

|                                | FY2021-22<br>Actual | FY2022-23<br>Actual | Original<br>Budget<br>FY2023-24 | Estimated<br>FY2023-24 | Proposed<br>Budget<br>FY2024-25 | Change    |
|--------------------------------|---------------------|---------------------|---------------------------------|------------------------|---------------------------------|-----------|
| <b>Administration</b>          |                     |                     |                                 |                        |                                 |           |
| <b><u>Full-Time</u></b>        |                     |                     |                                 |                        |                                 |           |
| Assistant City Manager         | 2                   | 2                   | 2                               | 2                      | 1                               | 0         |
| Asst. to the City Manager      | 0                   | 0                   | 0                               | 1                      | 1                               | -1        |
| City Manager                   | 1                   | 1                   | 1                               | 1                      | 1                               | 0         |
| Econ Dev Housing Manager       | 1                   | 1                   | 1                               | 1                      | 1                               | 0         |
| Econ Dev Project Coordinator   | 1                   | 1                   | 1                               | 2                      | 1                               | -1        |
| Econ Dev Project Manager       | 0                   | 0                   | 1                               | 0                      | 1                               | 1         |
| Economic Dev Specialist        | 1                   | 1                   | 0                               | 0                      | 0                               | 0         |
| Exec Assistant To City Manager | 1                   | 1                   | 1                               | 1                      | 1                               | 0         |
| Sr Administrative Assistant    | 1                   | 1                   | 1                               | 1                      | 1                               | 0         |
| <b>Full-Time Total</b>         | <b>8</b>            | <b>8</b>            | <b>8</b>                        | <b>9</b>               | <b>8</b>                        | <b>-1</b> |
| <b>Administration Total</b>    | <b>8</b>            | <b>8</b>            | <b>8</b>                        | <b>9</b>               | <b>8</b>                        | <b>-1</b> |
| <b>City Clerk</b>              |                     |                     |                                 |                        |                                 |           |
| <b><u>Full-Time</u></b>        |                     |                     |                                 |                        |                                 |           |
| Assistant City Clerk           | 1                   | 1                   | 1                               | 1                      | 1                               | 0         |
| Deputy City Clerk              | 1                   | 1                   | 1                               | 1                      | 1                               | 0         |
| <b>Full-Time Total</b>         | <b>2</b>            | <b>2</b>            | <b>2</b>                        | <b>2</b>               | <b>2</b>                        | <b>0</b>  |
| <b><u>Part-Time</u></b>        |                     |                     |                                 |                        |                                 |           |
| Office Aide II                 | 1                   | 1                   | 1                               | 1                      | 1                               | 0         |
| <b>Part-Time Total</b>         | <b>1</b>            | <b>1</b>            | <b>1</b>                        | <b>1</b>               | <b>1</b>                        | <b>0</b>  |
| <b>City Clerk Total</b>        | <b>3</b>            | <b>3</b>            | <b>3</b>                        | <b>3</b>               | <b>3</b>                        | <b>0</b>  |



Schedule of Positions

|                                    | FY2021-22<br>Actual | FY2022-23<br>Actual | Original<br>Budget<br>FY2023-24 | Estimated<br>FY2023-24 | Proposed<br>Budget<br>FY2024-25 | Change    |
|------------------------------------|---------------------|---------------------|---------------------------------|------------------------|---------------------------------|-----------|
| <b>Code Enforcement</b>            |                     |                     |                                 |                        |                                 |           |
| <b>Full-Time</b>                   |                     |                     |                                 |                        |                                 |           |
| Code Enforcement Director          | 0                   | 0                   | 1                               | 0                      | 1                               | 1         |
| Code Enforcement Manager           | 1                   | 1                   | 0                               | 1                      | 0                               | -1        |
| Code Enforcement Officer           | 0                   | 4                   | 4                               | 4                      | 4                               | 0         |
| Code Enforcement Supervisor        | 1                   | 1                   | 1                               | 1                      | 1                               | 0         |
| <b>Full-Time Total</b>             | <b>2</b>            | <b>6</b>            | <b>6</b>                        | <b>6</b>               | <b>6</b>                        | <b>0</b>  |
| <b>Part-Time</b>                   |                     |                     |                                 |                        |                                 |           |
| Code Enforcement Officer           | 14                  | 6                   | 7                               | 6                      | 7                               | 1         |
| <b>Part-Time Total</b>             | <b>14</b>           | <b>6</b>            | <b>7</b>                        | <b>6</b>               | <b>7</b>                        | <b>1</b>  |
| <b>Code Enforcement Total</b>      | <b>16</b>           | <b>12</b>           | <b>13</b>                       | <b>12</b>              | <b>13</b>                       | <b>1</b>  |
| <b>Community Development</b>       |                     |                     |                                 |                        |                                 |           |
| <b>Full-Time</b>                   |                     |                     |                                 |                        |                                 |           |
| Administrative Assistant I         | 1                   | 1                   | 2                               | 2                      | 2                               | 0         |
| Comm. Dev. Deputy Director         | 0                   | 0                   | 0                               | 1                      | 1                               | -1        |
| Planning Assistant                 | 1                   | 1                   | 1                               | 1                      | 1                               | 0         |
| Planning Associate                 | 1                   | 1                   | 1                               | 1                      | 1                               | 0         |
| Planning Manager                   | 1                   | 1                   | 1                               | 0                      | 0                               | 1         |
| Project Manager                    | 0                   | 0                   | 0                               | 1                      | 1                               | -1        |
| Sr Administrative Assistant        | 2                   | 2                   | 1                               | 1                      | 1                               | 0         |
| <b>Full-Time Total</b>             | <b>6</b>            | <b>6</b>            | <b>6</b>                        | <b>7</b>               | <b>7</b>                        | <b>-1</b> |
| <b>Part-Time</b>                   |                     |                     |                                 |                        |                                 |           |
| Office Aide III                    | 1                   | 1                   | 1                               | 1                      | 1                               | 0         |
| Planning Aide                      | 0                   | 1                   | 1                               | 1                      | 1                               | 0         |
| Planning Intern                    | 1                   | 1                   | 1                               | 1                      | 1                               | 0         |
| <b>Part-Time Total</b>             | <b>2</b>            | <b>3</b>            | <b>3</b>                        | <b>3</b>               | <b>3</b>                        | <b>0</b>  |
| <b>Community Development Total</b> | <b>8</b>            | <b>9</b>            | <b>9</b>                        | <b>10</b>              | <b>10</b>                       | <b>-1</b> |

Schedule of Positions

|                                  | FY2021-22<br>Actual | FY2022-23<br>Actual | Original<br>Budget<br>FY2023-24 | Estimated<br>FY2023-24 | Proposed<br>Budget<br>FY2024-25 | Change    |
|----------------------------------|---------------------|---------------------|---------------------------------|------------------------|---------------------------------|-----------|
| <b>Community Services</b>        |                     |                     |                                 |                        |                                 |           |
| <b><u>Full-Time</u></b>          |                     |                     |                                 |                        |                                 |           |
| Administrative Assistant I       | 1                   | 1                   | 1                               | 1                      | 1                               | 0         |
| Administrative Assistant II      | 1                   | 1                   | 1                               | 0                      | 0                               | 1         |
| Comm Services Deputy Director    | 0                   | 0                   | 0                               | 0                      | 1                               | 0         |
| Community Services Coordinator   | 4                   | 4                   | 3                               | 5                      | 5                               | -2        |
| Head Cook                        | 1                   | 1                   | 1                               | 1                      | 1                               | 0         |
| Office Assistant II              | 1                   | 1                   | 1                               | 0                      | 0                               | 1         |
| Public Services Manager          | 1                   | 1                   | 1                               | 0                      | 0                               | 1         |
| Recreation Services Supervisor   | 0                   | 0                   | 1                               | 1                      | 1                               | 0         |
| <b>Full-Time Total</b>           | <b>9</b>            | <b>9</b>            | <b>9</b>                        | <b>8</b>               | <b>9</b>                        | <b>1</b>  |
| <b><u>Part-Time</u></b>          |                     |                     |                                 |                        |                                 |           |
| Assistant Cook                   | 1                   | 1                   | 1                               | 1                      | 1                               | 0         |
| <b>Part-Time Total</b>           | <b>1</b>            | <b>1</b>            | <b>1</b>                        | <b>1</b>               | <b>1</b>                        | <b>0</b>  |
| <b><u>Limited-Service PT</u></b> |                     |                     |                                 |                        |                                 |           |
| Day Care Director                | 3                   | 3                   | 3                               | 3                      | 3                               | 0         |
| Day Care Teacher                 | 5                   | 5                   | 3                               | 5                      | 3                               | -2        |
| Office Aide I                    | 1                   | 1                   | 1                               | 0                      | 1                               | 1         |
| Recreation Assistant             | 1                   | 1                   | 0                               | 0                      | 0                               | 0         |
| Recreation Leader                | 38                  | 38                  | 35                              | 35                     | 35                              | 0         |
| Recreation Site Coordinator      | 9                   | 9                   | 9                               | 9                      | 9                               | 0         |
| <b>Limited-Service PT Total</b>  | <b>57</b>           | <b>57</b>           | <b>51</b>                       | <b>52</b>              | <b>51</b>                       | <b>-1</b> |
| <b>Community Services Total</b>  | <b>67</b>           | <b>67</b>           | <b>61</b>                       | <b>61</b>              | <b>61</b>                       | <b>0</b>  |



Schedule of Positions

|                                | FY2021-22<br>Actual | FY2022-23<br>Actual | Original<br>Budget<br>FY2023-24 | Estimated<br>FY2023-24 | Proposed<br>Budget<br>FY2024-25 | Change   |
|--------------------------------|---------------------|---------------------|---------------------------------|------------------------|---------------------------------|----------|
| <b>Finance</b>                 |                     |                     |                                 |                        |                                 |          |
| <b><u>Full-Time</u></b>        |                     |                     |                                 |                        |                                 |          |
| Account Clerk                  | 1                   | 1                   | 1                               | 0                      | 0                               | 1        |
| Accountant                     | 2                   | 2                   | 2                               | 2                      | 2                               | 0        |
| Accounting Technician II       | 0                   | 0                   | 0                               | 2                      | 2                               | -2       |
| Administrative Assistant II    | 1                   | 1                   | 0                               | 0                      | 0                               | 0        |
| Assistant Finance Director     | 1                   | 1                   | 1                               | 1                      | 1                               | 0        |
| Computer Services Technician   | 1                   | 2                   | 1                               | 1                      | 1                               | 0        |
| Finance Director               | 1                   | 1                   | 1                               | 1                      | 1                               | 0        |
| GIS Analyst                    | 0                   | 0                   | 1                               | 1                      | 1                               | 0        |
| Human Resources Analyst I      | 0                   | 0                   | 1                               | 1                      | 1                               | 0        |
| Human Resources Director       | 1                   | 1                   | 1                               | 1                      | 0                               | 0        |
| Human Resources Manager        | 1                   | 1                   | 1                               | 1                      | 1                               | 0        |
| Human Resources Technician     | 1                   | 1                   | 0                               | 0                      | 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 Account Clerk           | 1                   | 1                   | 1                               | 0                      | 0                               | 1        |
| Senior Accountant              | 1                   | 1                   | 1                               | 1                      | 1                               | 0        |
| Sr Administrative Assistant    | 1                   | 1                   | 1                               | 1                      | 1                               | 0        |
| Sr. Human Resources Technician | 0                   | 0                   | 1                               | 1                      | 1                               | 0        |
| <b>Full-Time Total</b>         | <b>18</b>           | <b>19</b>           | <b>19</b>                       | <b>19</b>              | <b>19</b>                       | <b>0</b> |
| <b><u>Part-Time</u></b>        |                     |                     |                                 |                        |                                 |          |
| Cable Production Assistant     | 1                   | 1                   | 1                               | 1                      | 1                               | 0        |
| Intern - It                    | 2                   | 1                   | 1                               | 1                      | 1                               | 0        |
| Management Analyst I           | 1                   | 0                   | 0                               | 0                      | 0                               | 0        |
| Office Aide III                | 0                   | 1                   | 1                               | 1                      | 1                               | 0        |
| Sr Communications Technician   | 1                   | 1                   | 1                               | 1                      | 1                               | 0        |
| <b>Part-Time Total</b>         | <b>5</b>            | <b>4</b>            | <b>4</b>                        | <b>4</b>               | <b>4</b>                        | <b>0</b> |
| <b>Finance Total</b>           | <b>23</b>           | <b>23</b>           | <b>23</b>                       | <b>23</b>              | <b>23</b>                       | <b>0</b> |



Schedule of Positions

|                               | FY2021-22<br>Actual | FY2022-23<br>Actual | Original<br>Budget<br>FY2023-24 | Estimated<br>FY2023-24 | Proposed<br>Budget<br>FY2024-25 | Change    |
|-------------------------------|---------------------|---------------------|---------------------------------|------------------------|---------------------------------|-----------|
| <b>Fire</b>                   |                     |                     |                                 |                        |                                 |           |
| <b><u>Full-Time Sworn</u></b> |                     |                     |                                 |                        |                                 |           |
| Assistant Fire Chief          | 3                   | 3                   | 3                               | 3                      | 3                               | 0         |
| Fire Captain                  | 16                  | 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         |
| <b>Full-Time Sworn Total</b>  | <b>71</b>           | <b>70</b>           | <b>70</b>                       | <b>70</b>              | <b>70</b>                       | <b>0</b>  |
| <b><u>Full-Time</u></b>       |                     |                     |                                 |                        |                                 |           |
| Administrative Aide           | 2                   | 2                   | 2                               | 2                      | 2                               | 0         |
| Fire Protection Specialist    | 1                   | 1                   | 1                               | 1                      | 1                               | 0         |
| Management Analyst I          | 0                   | 1                   | 1                               | 1                      | 1                               | 0         |
| Sr Administrative Assistant   | 1                   | 1                   | 1                               | 1                      | 1                               | 0         |
| <b>Full-Time Total</b>        | <b>4</b>            | <b>5</b>            | <b>5</b>                        | <b>5</b>               | <b>5</b>                        | <b>0</b>  |
| <b><u>Part-Time</u></b>       |                     |                     |                                 |                        |                                 |           |
| Fire Protection Specialist    | 1                   | 1                   | 1                               | 2                      | 1                               | -1        |
| <b>Part-Time Total</b>        | <b>1</b>            | <b>1</b>            | <b>1</b>                        | <b>2</b>               | <b>1</b>                        | <b>-1</b> |
| <b>Fire Total</b>             | <b>76</b>           | <b>76</b>           | <b>76</b>                       | <b>77</b>              | <b>76</b>                       | <b>-1</b> |



Schedule of Positions

|                                | FY2021-22<br>Actual | FY2022-23<br>Actual | Original<br>Budget<br>FY2023-24 | Estimated<br>FY2023-24 | Proposed<br>Budget<br>FY2024-25 | Change   |
|--------------------------------|---------------------|---------------------|---------------------------------|------------------------|---------------------------------|----------|
| <b>Police</b>                  |                     |                     |                                 |                        |                                 |          |
| <b>Full-Time Sworn</b>         |                     |                     |                                 |                        |                                 |          |
| Corporal                       | 17                  | 17                  | 17                              | 17                     | 17                              | 0        |
| Lieutenant                     | 6                   | 6                   | 6                               | 6                      | 6                               | 0        |
| Police Captain                 | 2                   | 2                   | 2                               | 2                      | 2                               | 0        |
| Police Chief                   | 1                   | 1                   | 1                               | 1                      | 1                               | 0        |
| Police Officer                 | 54                  | 54                  | 58                              | 58                     | 58                              | 0        |
| Police Officer Recruit         | 9                   | 9                   | 5                               | 5                      | 5                               | 0        |
| Sergeant                       | 13                  | 13                  | 13                              | 13                     | 13                              | 0        |
| <b>Full-Time Sworn Total</b>   | <b>102</b>          | <b>102</b>          | <b>102</b>                      | <b>102</b>             | <b>102</b>                      | <b>0</b> |
| <b>Full-Time</b>               |                     |                     |                                 |                        |                                 |          |
| 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    | 3                   | 3                   | 3                               | 3                      | 3                               | 0        |
| Police Records Specialist II   | 4                   | 4                   | 4                               | 4                      | 4                               | 0        |
| Police Records Supervisor      | 0                   | 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                   | 1                   | 1                               | 0                      | 0                               | 1        |
| Victim Advocate                | 1                   | 1                   | 1                               | 1                      | 1                               | 0        |
| <b>Full-Time Total</b>         | <b>48</b>           | <b>49</b>           | <b>49</b>                       | <b>48</b>              | <b>48</b>                       | <b>1</b> |



Schedule of Positions

|                                 | FY2021-22<br>Actual | FY2022-23<br>Actual | Original<br>Budget<br>FY2023-24 | Estimated<br>FY2023-24 | Proposed<br>Budget<br>FY2024-25 | Change   |
|---------------------------------|---------------------|---------------------|---------------------------------|------------------------|---------------------------------|----------|
| <b>Part-Time</b>                |                     |                     |                                 |                        |                                 |          |
| Administrative Aide             | 3                   | 3                   | 0                               | 0                      | 0                               | 0        |
| Office Aide III                 | 2                   | 2                   | 2                               | 2                      | 2                               | 0        |
| Pd Lieutenant - Level 1 Reserv  | 1                   | 1                   | 1                               | 1                      | 1                               | 0        |
| Pd Officer - Level 1            | 1                   | 1                   | 1                               | 1                      | 1                               | 0        |
| Pd Reserve Commander            | 1                   | 1                   | 1                               | 1                      | 1                               | 0        |
| Pd Reserve Sergeant - Level 1   | 1                   | 1                   | 1                               | 1                      | 1                               | 0        |
| Police Background Investigator  | 0                   | 0                   | 3                               | 3                      | 3                               | 0        |
| Sr Communications Operator      | 1                   | 1                   | 1                               | 1                      | 1                               | 0        |
| <b>Part-Time Total</b>          | <b>10</b>           | <b>10</b>           | <b>10</b>                       | <b>10</b>              | <b>10</b>                       | <b>0</b> |
| <b>Limited-Service PT</b>       |                     |                     |                                 |                        |                                 |          |
| Police Cadet                    | 7                   | 7                   | 9                               | 9                      | 9                               | 0        |
| <b>Limited-Service PT Total</b> | <b>7</b>            | <b>7</b>            | <b>9</b>                        | <b>9</b>               | <b>9</b>                        | <b>0</b> |
| <b>Police Total</b>             | <b>167</b>          | <b>168</b>          | <b>170</b>                      | <b>169</b>             | <b>169</b>                      | <b>1</b> |



Schedule of Positions

|                                 | FY2021-22<br>Actual | FY2022-23<br>Actual | Original<br>Budget<br>FY2023-24 | Estimated<br>FY2023-24 | Proposed<br>Budget<br>FY2024-25 | Change    |
|---------------------------------|---------------------|---------------------|---------------------------------|------------------------|---------------------------------|-----------|
| <b>Public Works</b>             |                     |                     |                                 |                        |                                 |           |
| <b><u>Full-Time</u></b>         |                     |                     |                                 |                        |                                 |           |
| Administrative Assistant II     | 1                   | 1                   | 1                               | 1                      | 1                               | 0         |
| Building Maintenance Leadworker | 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                               | 1         |
| Maintenance Leadworker          | 0                   | 2                   | 2                               | 2                      | 2                               | 0         |
| Maintenance Svcs Coordinator    | 3                   | 3                   | 2                               | 3                      | 2                               | -1        |
| Maintenance Worker II           | 17                  | 22                  | 22                              | 22                     | 22                              | 0         |
| Maintenance Worker III          | 1                   | 4                   | 4                               | 4                      | 4                               | 0         |
| Management Analyst I            | 1                   | 1                   | 1                               | 1                      | 1                               | 0         |
| Public Services Superintendent  | 1                   | 1                   | 1                               | 1                      | 1                               | 0         |
| Public Works Deputy Director    | 1                   | 1                   | 1                               | 1                      | 1                               | 0         |
| Senior Maintenance Worker       | 1                   | 1                   | 0                               | 1                      | 0                               | -1        |
| Street Maintenance Supervisor   | 0                   | 0                   | 1                               | 0                      | 1                               | 1         |
| <b>Full-Time Total</b>          | <b>30</b>           | <b>40</b>           | <b>40</b>                       | <b>40</b>              | <b>40</b>                       | <b>0</b>  |
| <b><u>Part-Time</u></b>         |                     |                     |                                 |                        |                                 |           |
| Maintenance Assistant           | 1                   | 1                   | 1                               | 1                      | 1                               | 0         |
| Office Aide I                   | 0                   | 0                   | 0                               | 3                      | 3                               | -3        |
| <b>Part-Time Total</b>          | <b>1</b>            | <b>1</b>            | <b>1</b>                        | <b>4</b>               | <b>4</b>                        | <b>-3</b> |
| <b>Public Works Total</b>       | <b>31</b>           | <b>41</b>           | <b>41</b>                       | <b>44</b>              | <b>44</b>                       | <b>-3</b> |
| <b>Grand Total</b>              | <b>399</b>          | <b>407</b>          | <b>404</b>                      | <b>408</b>             | <b>407</b>                      | <b>-4</b> |





*Page intentionally left blank.*

---

## 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 XIII B of the State constitution was amended by Proposition 4 (Gann initiative) in 1979. Article XIII B 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

---

|                |  |
|----------------|--|
| <b>AB 939</b>  | California Integrated Waste Management Act of 1989       |
| <b>ABC</b>     | Alcohol Beverage Control                                 |
| <b>AFG</b>     | Assistance to Firefighters Grant                         |
| <b>APL</b>     | Available Property Listing                               |
| <b>ARPA</b>    | American Rescue Plan Act of 2021                         |
| <b>BID</b>     | Business Improvement District                            |
| <b>BSCC</b>    | Board of State and Community Corrections                 |
| <b>CalPERS</b> | California Public Employees' Retirement System           |
| <b>CDC</b>     | Community Development Commission                         |
| <b>CDPH</b>    | California Department of Public Health                   |
| <b>CED</b>     | Community & Economic Development                         |
| <b>CIP</b>     | Capital Improvement Program                              |
| <b>CIWMB</b>   | California Integrated Waste Management Board             |
| <b>CJPIA</b>   | California Joint Powers Insurance Authority              |
| <b>COPS</b>    | Citizens Option for Public Safety                        |
| <b>DOF</b>     | State Department of Finance                              |
| <b>EDMS</b>    | Electronic Document Management System                    |
| <b>EMS</b>     | Emergency Medical Services                               |
| <b>EOC</b>     | Emergency Operation Center                               |
| <b>FNS</b>     | Food and Nutrition Service                               |
| <b>GAAP</b>    | Generally Accepted Accounting Principles                 |
| <b>GIS</b>     | Geographic Information Systems                           |
| <b>ISO</b>     | Insurance Services Offices                               |
| <b>ISTEA</b>   | Intermodal Surface Transportation Efficiency Act of 1992 |
| <b>IT</b>      | Information Technology                                   |
| <b>MOU</b>     | Memoranda of Understanding                               |
| <b>NPDES</b>   | National Pollutant Discharge Elimination System          |
| <b>OPEB</b>    | Other Post-Employment Benefits                           |
| <b>PFA</b>     | Public Financing Authority                               |
| <b>PO</b>      | Purchase Order   |
| <b>PPC</b>     | Public Protection Classification                         |
| <b>PPE</b>     | Personal Protective Equipment                            |

## Glossary of Acronyms

---

|              |   |
|--------------|---|
| <b>RDAs</b>  | Redevelopment Agencies                        |
| <b>RFP</b>   | Request for Proposal                          |
| <b>RFQ</b>   | Request for Quote                             |
| <b>ROPS</b>  | Recognized Obligation Payment Schedule        |
| <b>RPTTF</b> | Redevelopment Property Tax Trust Fund         |
| <b>RRFB</b>  | Rectangular Rapid Flashing Beacons            |
| <b>SB</b>    | Senate Bill                                   |
| <b>SET</b>   | Special Enforcement Team                      |
| <b>SHSP</b>  | State Homeland Security Program               |
| <b>SLESA</b> | Supplemental Law Enforcement Services Account |
| <b>SSMP</b>  | Sewer System Management Plan                  |
| <b>STP</b>   | Surface Transportation Program                |
| <b>TRAP</b>  | Taskforce for Regional Auto Theft Prevention  |
| <b>UAL</b>   | Unfunded Accrued Liability                    |
| <b>UAAL</b>  | Unfunded Accrued Actuarial Liability (UAAL)   |

# Long-Range Financial Forecast

**FISCAL YEARS ENDING 2025 TO 2029**



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) 2025 Budget and FYE 2025-2029 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 2024.

**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 3%.
- 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 2.1% in FYE 2025 to 3% by FYE 2029.
- Business License Tax is assumed to grow with CPI which has averaged around 3%.
- Transient Occupancy Tax is projected to grow by 3% each year.
- Franchise Fees are assumed to grow with CPI which has averaged around 3%.
- Development-related fees (including building permits) have spiked in recent years but are anticipated to subside in the upcoming year and are assumed to remain level throughout the forecast.
- Rental Income is expected to grow by 1.2%.

*Table 1. Forecasted Revenue Growth Assumptions*

| Major Revenue Source    | FYE 2025 | FYE 2026 | FYE 2027 | FYE 2028 | FYE 2029 |
|-------------------------|----------|----------|----------|----------|----------|
| Property Taxes          | 3.00%    | 3.00%    | 3.00%    | 3.00%    | 3.00%    |
| Sales And Use Taxes     | 2.10%    | 2.80%    | 3.00%    | 3.00%    | 3.00%    |
| Business License Tax    | 3.00%    | 3.00%    | 3.00%    | 3.00%    | 3.00%    |
| Transient Occupancy Tax | 3.00%    | 3.00%    | 3.00%    | 3.00%    | 3.00%    |
| Other Taxes             | 0.00%    | 0.00%    | 0.00%    | 0.00%    | 0.00%    |
| Charges For Services    | 0.00%    | 0.00%    | 0.00%    | 0.00%    | 0.00%    |
| Fines And Forfeits      | 0.00%    | 0.00%    | 0.00%    | 0.00%    | 0.00%    |
| Franchise               | 3.00%    | 3.00%    | 3.00%    | 3.00%    | 3.00%    |
| Licenses & Permits      | 0.00%    | 0.00%    | 0.00%    | 0.00%    | 0.00%    |
| Use Of Money/Prop       | 0.00%    | 0.00%    | 0.00%    | 0.00%    | 0.00%    |
| Other Revenues          | 0.00%    | 0.00%    | 0.00%    | 0.00%    | 0.00%    |
| Rental Income           | 1.20%    | 1.20%    | 1.20%    | 1.20%    | 1.20%    |



**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**

- Base salaries have been projected to reflect the annual merit step increase. Except for the Firefighter’s Association memorandum of understanding increase in FYE2025, no other increases are assumed.
- The forecast assumes recruitment of all FYE 2024 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%.
- Insurance claims have been based on recent actuarial study and increase by 2% thereafter.
- The forecast does not assume increases in contributions to Other Post Employment Benefits (OPEB).

*Table 2. Forecasted Expenditure Growth Assumptions*

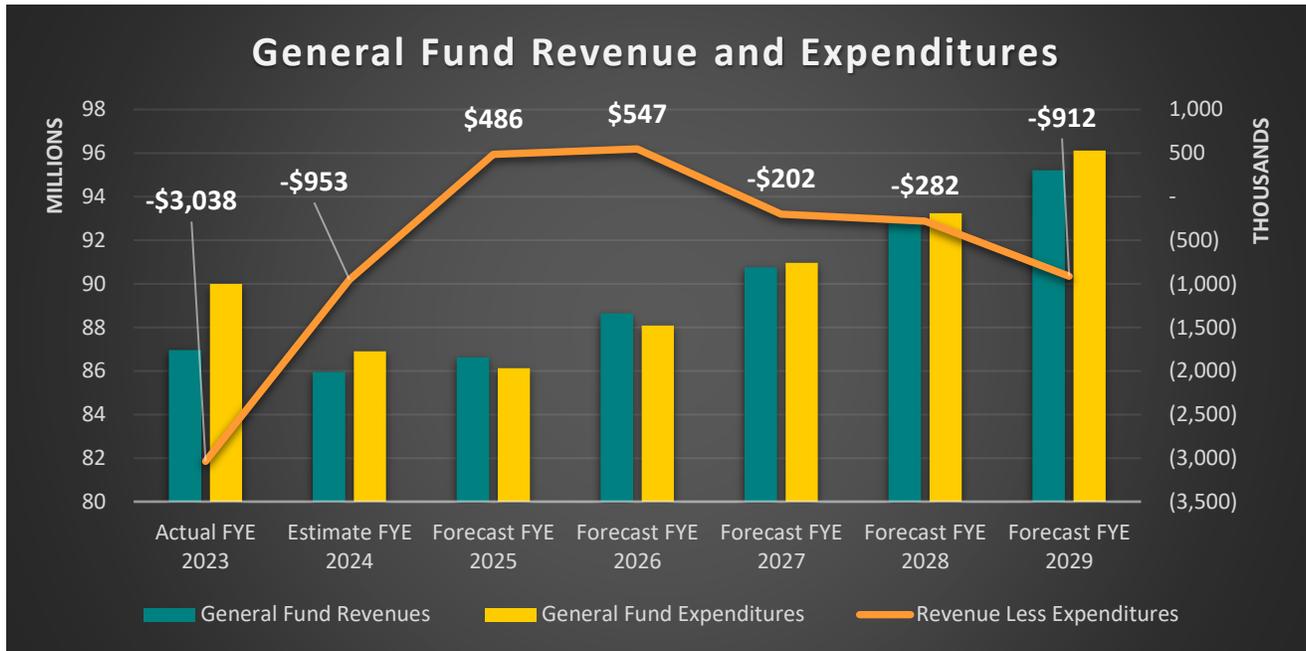
| Expenditures                    | FYE 2025 | FYE 2026 | FYE 2027 | FYE 2028 | FYE 2029 |
|---------------------------------|----------|----------|----------|----------|----------|
| <b>Salaries &amp; Benefits</b>  |          |          |          |          |          |
| Base Salaries                   | 2.00%    | 2.00%    | 2.00%    | 2.00%    | 2.00%    |
| Health Plans                    | 5.00%    | 5.00%    | 5.00%    | 5.00%    | 5.00%    |
| Overtime                        | 2.33%    | 2.33%    | 2.33%    | 2.33%    | 2.33%    |
| Dental/Vision/Life Plans        | 2.00%    | 2.00%    | 2.00%    | 2.00%    | 2.00%    |
| Deferred Compensation           | 0.00%    | 0.00%    | 0.00%    | 0.00%    | 0.00%    |
| Medicare                        | 2.00%    | 2.00%    | 2.00%    | 2.00%    | 2.00%    |
| Special Pays                    | 1.13%    | 1.13%    | 1.13%    | 1.13%    | 1.13%    |
| Worker's Compensation           | 2.00%    | 2.00%    | 2.00%    | 2.00%    | 2.00%    |
| CalPERS Miscellaneous           | 3.85%    | -1.91%   | -2.56%   | -1.25%   | -1.27%   |
| CalPERS Safety                  | -2.92%   | -2.43%   | -1.99%   | -2.54%   | -3.65%   |
| PERS UAL Payment                | 100.00%  | 61.18%   | 37.98%   | 27.53%   | 21.58%   |
| <b>Materials &amp; Services</b> |          |          |          |          |          |
| Contract/Professional Services  | 2.00%    | 2.00%    | 2.00%    | 2.00%    | 2.00%    |
| Fuel                            | 3.00%    | 3.00%    | 3.00%    | 3.00%    | 3.00%    |
| Legal Services                  | 2.00%    | 2.00%    | 2.00%    | 2.00%    | 2.00%    |
| Materials & Services            | 1.50%    | 1.50%    | 1.50%    | 1.50%    | 1.50%    |
| Miscellaneous                   | 0.00%    | 0.00%    | 0.00%    | 0.00%    | 0.00%    |
| Repair & Maintenance            | 3.00%    | 3.00%    | 3.00%    | 3.00%    | 3.00%    |
| Supplies & Materials            | 1.50%    | 1.50%    | 1.50%    | 1.50%    | 1.29%    |
| Training/Conferences/Meetings   | 0.00%    | 0.00%    | 0.00%    | 0.00%    | 0.00%    |
| Utilities                       | 3.00%    | 3.00%    | 3.00%    | 3.00%    | 3.00%    |
| Claim Paid                      | 2.00%    | 2.00%    | 2.00%    | 2.00%    | 2.00%    |



**General Fund Projections**

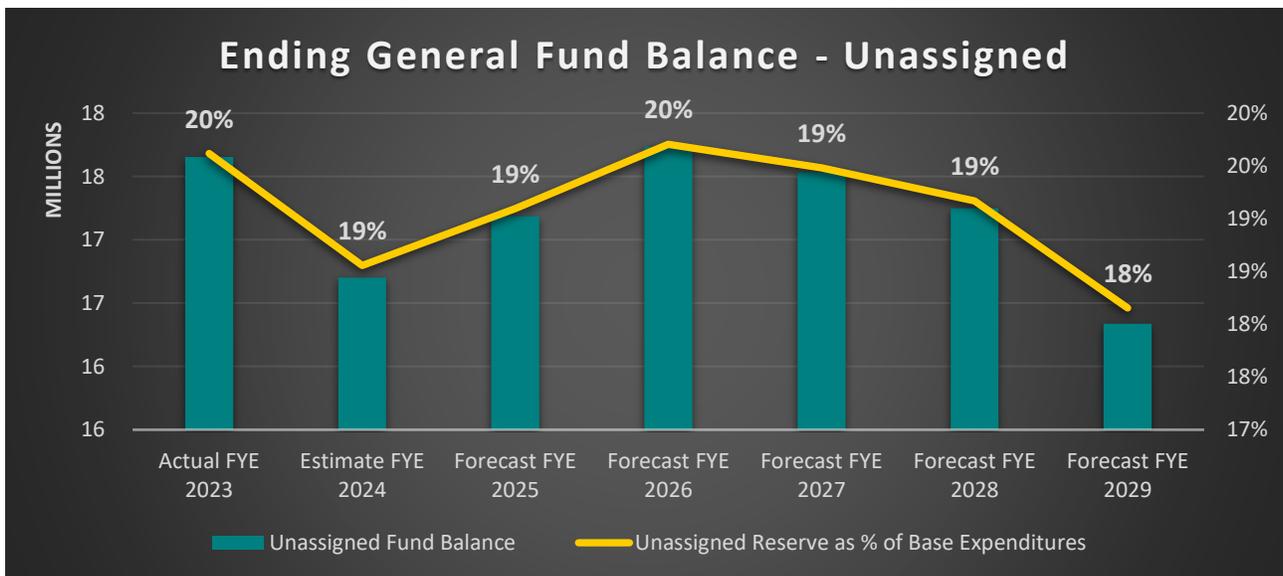
Based on the revenue and expenditure assumptions, the General Fund is anticipated to have positive revenue over expenditures in FYE 2025 (486k) and FYE 2026 (\$547k) before it goes negative from FYE 2027 to FYE 2029 (-\$912k). It is important to reiterate that the forecast does not include any increase in salaries in FYE 2025-2028, since it is outside the contracted period.

Figure 1. Forecasted General Fund Revenue and Expenditures



Fund balance reserves are anticipated to increase over the upcoming years from 19% in FYE 2024 to 20% in FYE 2026. Fund balance is forecasted to decrease from FYE 2026 to FYE 2029 to 18%.

Figure 2. Forecasted General Fund Ending Fund Balance (Unassigned)



**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 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. 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 will report a liability as of June 30, 2023. This is a net change of over \$105 million or -160%. This is primarily due to a negative net investment income and benefit payments.

Table 3. Projected CalPERS Rates.

| CalPERS Rates    | FYE 2023           | FYE 2024   | FYE 2025           | FYE 2026           | FYE 2027           | FYE 2028           | FYE 2029           |
|------------------|--------------------|------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Miscellaneous    | 9.56%              | 9.87%      | 9.71%              | 9.50%              | 9.40%              | 9.30%              | 9.10%              |
| Safety           | 20.64%             | 22.72%     | 22.10%             | 21.60%             | 21.20%             | 20.70%             | 20.00%             |
| UAL Payment      | FYE 2023           | FYE 2024   | FYE 2025           | FYE 2026           | FYE 2027           | FYE 2028           | FYE 2029           |
| Miscellaneous    | 735,584            | 0          | 586,778            | 906,000            | 1,226,000          | 1,546,000          | 1,866,000          |
| Safety           | 1,282,822          | 0          | 1,273,821          | 2,093,000          | 2,912,000          | 3,731,000          | 4,550,000          |
| <b>Total UAL</b> | <b>\$2,018,406</b> | <b>\$0</b> | <b>\$1,860,599</b> | <b>\$2,999,000</b> | <b>\$4,138,000</b> | <b>\$5,277,000</b> | <b>\$6,416,000</b> |

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.

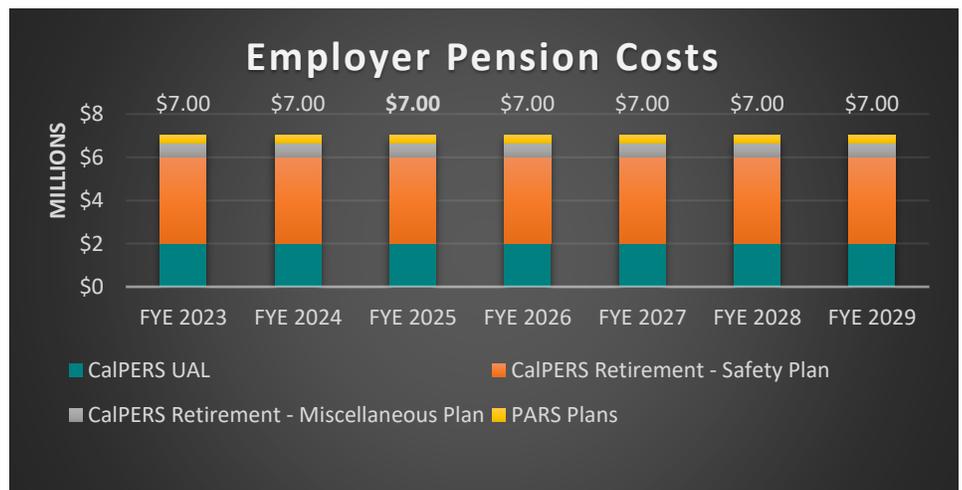
**Other Post Employment Benefits (OPEB)**

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 2023      | FYE 2024      | FYE 2025      | FYE 2026      | FYE 2027      | FYE 2028      | FYE 2029      |
|-------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Medical                       | 2.16          | 2.16          | 2.16          | 2.16          | 2.16          | 2.16          | 2.16          |
| Health Savings Plan           | 0.26          | 0.26          | 0.26          | 0.26          | 0.26          | 0.26          | 0.26          |
| <b>Total</b>                  | <b>\$2.42</b> |

Figure 3. Forecasted Pension Employer Costs



**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.

Figure 4. Debt Service Payments

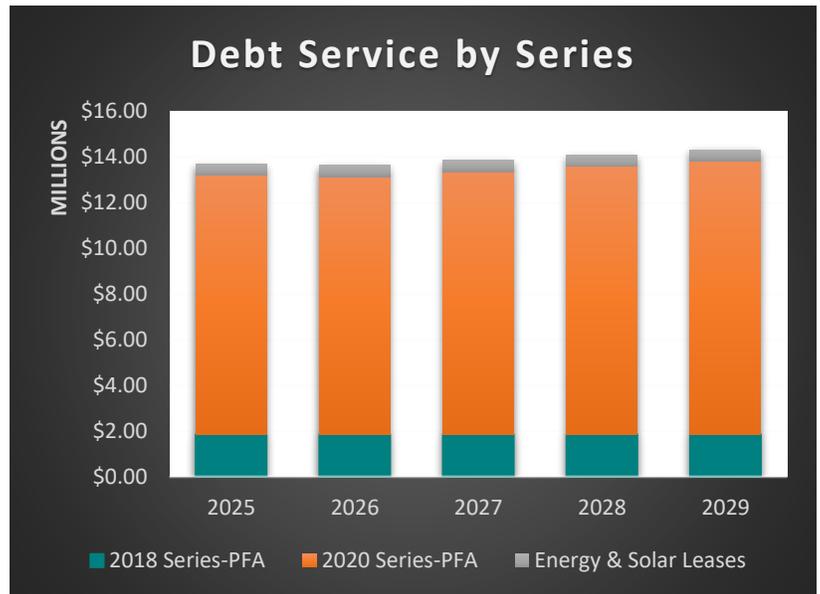


Table 5. Debt Service Payments

| Debt Service (\$ Millions) | FYE 2025            | FYE 2026            | FYE 2027            | FYE 2028            | FYE 2029            |
|----------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Principal                  | 5,798,681           | 5,907,696           | 6,295,249           | 6,717,502           | 7,168,788           |
| Interest                   | 7,871,548           | 7,714,385           | 7,540,661           | 7,345,261           | 7,127,764           |
| <b>Total Debt Service</b>  | <b>\$13,670,230</b> | <b>\$13,622,081</b> | <b>\$13,835,910</b> | <b>\$14,062,763</b> | <b>\$14,296,552</b> |

**Self-Insured Workers Compensation and Liability**

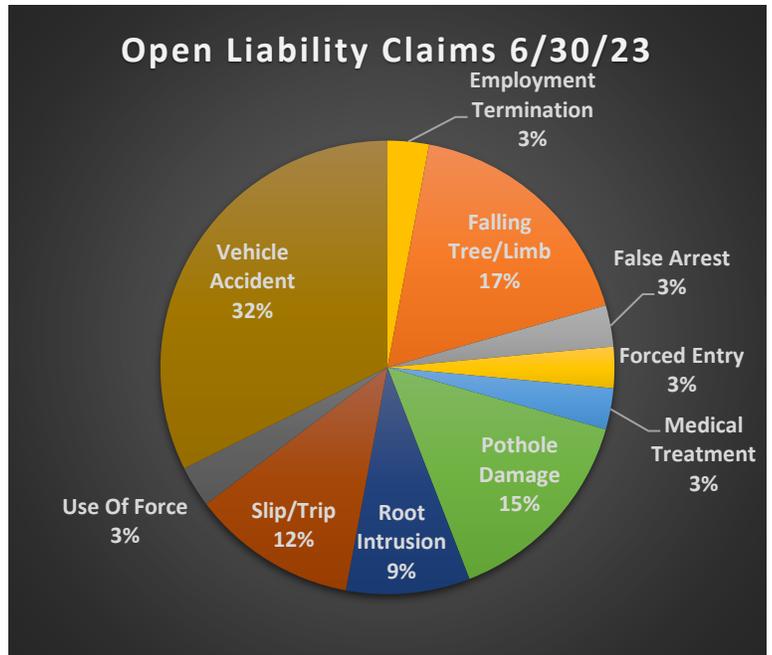
The City is self-insured for workers compensation and liability (automobile, general, and public officials). The City has always purchased excess insurances for workers compensation and liability. In compliance with Governmental Accounting Standards Board (GASB) Statement No. 10, the City has an actuarial study completed every two years.

Based on the latest actuarial study, the estimated outstanding workers compensations losses increased by \$7.6 million from the prior actuarial estimate of \$6.4 million as of June 30, 2021 to \$14.1 as of June 30, 2023. The change consists of:

- + \$6.5 million from the additional years (2021/22 and 2022/23) of exposure,
- \$4.3 million for claim payments made during FYE 2022 and FYE 2023, and
- + \$5.4 million due to a change in projected ultimate losses for 2021/22 and prior.

Additionally, the estimated outstanding liability losses increased by \$0.9 million from the prior actuarial estimate of \$7.1 million as of June 30, 2021 to \$8.0 million as of June 30, 2023. The change consists of:

- + \$5.1 million from the additional years (2021/22 and 2022/23) of exposure,
- \$4.1 million from the claim payments made during 2021/22 and 2022/23, and
- \$0.2 million due to a change in projected ultimate losses for 2021/22 and prior.



The chart on the right shows the type of open claims as of June 30, 2023. The actuarial study also projected losses over \$7 million in FYE 2024 and \$6.7 million in FYE 2025. The table below outlines these losses.

