



2023 PROPOSED BUDGET

OPERATING & CAPITAL
IMPROVEMENT PROGRAM
FY 2022-2023

CITY OF WEST COVINA
www.westcovina.org





CITY OF WEST COVINA, CALIFORNIA

1444 W. Garvey Avenue South, West Covina CA 91790



PROPOSED BUDGET

Fiscal Year

July 1, 2022 - June 30, 2023

CITY COUNCIL

Dario Castellanos, Mayor
Rosario Diaz, Mayor Pro Tem
Letty Lopez-Viado
Brian Tabatabai
Tony Wu

ELECTED OFFICIALS

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

CITY MANAGER

David N. Carmany

EXECUTIVE MANAGEMENT TEAM

Paulina Morales, Assistant City Manager
Roxanne Lerma, Assistant City Manager
Thomas P. Duarte, City Attorney
Lisa Sherrick, Assistant City Clerk
Stephanie Sikkema, Finance Director
Vincent Capelle, Fire Chief
Helen Tran, Human Resources / Risk Management Director
Richard Bell, Police Chief



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April 19, 2022

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

I am pleased to present the Proposed Fiscal Year 2022-23 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. The budget document includes the General Fund, Special Revenue Funds, Capital Projects Fund, and Enterprise Funds as well as both Operating and Capital Improvement Program (CIP) budgets.

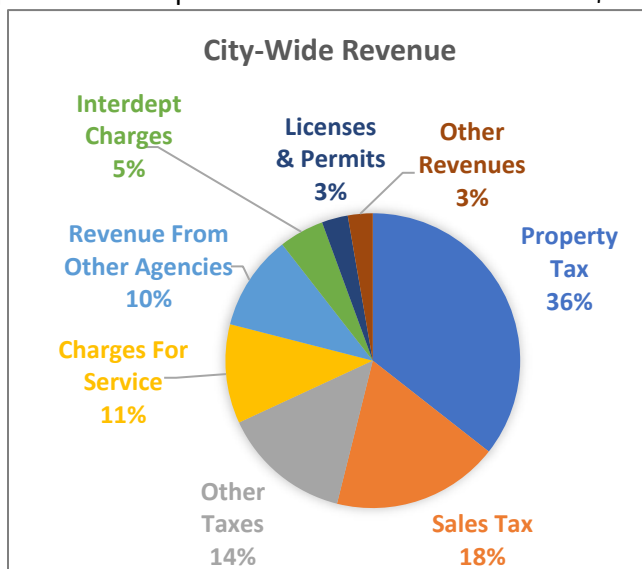
These last two years have brought many challenges. The City is starting to experience economic recovery from the global pandemic and expects revenue and expenditures to reach and surpass pre-pandemic levels. The proposed budget demonstrates a financial plan for the next twelve months. This budget is a new opportunity for the city to address the greatest challenges facing our community – for the year ahead and future generations. The budget has been conservatively designed to continue to adequately fund the City’s reserves. This is not only a spending plan for the year, but also a solid foundation for the City’s future legacy – a fiscally responsible plan to keep the community safe, prosperous & vibrant. The municipal organization continues its primary focus on the public safety needs of the community, meeting infrastructure & regulatory requirements and providing excellent service for the residents.

Citywide Summary

West Covina’s total projected operating and capital improvement expenditures for 2021-22 are over \$128 million. Revenues for all fund types combined is over \$126 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 \$17 million for FY2022-2023, is included in the number above and is primarily funded from Special Revenue Funds and grants obtained from various funding sources.

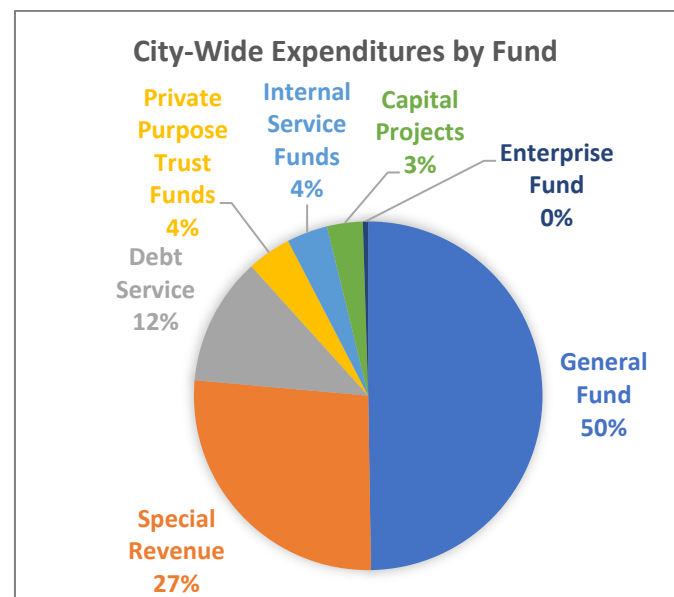
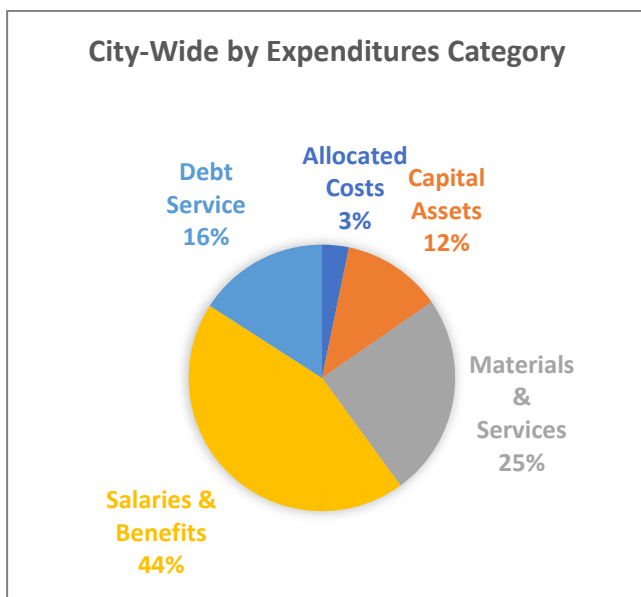
Property tax remains the City’s largest revenue source and is projected be nearly \$45 million. Sales Tax, the next largest revenue source, has been



increasing since FY 2020-21 and is projected to be over \$23 million in the next fiscal year. City staff will monitor sales tax quarterly and amend the budgeted numbers, as necessary. Overall, total revenues for FY 2022-23 are projected to decrease due to one-time grant funding received in FY 2021-22. The City received over \$19 million from the American Rescue Plan Act (ARPA) Coronavirus State and Local Fiscal Recovery Funds between FY 2020-21 and FY 2021-22.

Total expenditures (excluding transfers) for all budgeted funds are estimated over \$128 million as shown in the chart below. Many funds make up the total budgeted amount, with the largest being the General Fund in the amount nearly \$64 million, or 50% of the City’s budget.

Salary and benefits are 44% of the City’s total budget, as depicted in the chart below, which is up from last fiscal year but still down from FY 2020-21. This decrease is due to the issuance of Pension Obligation Bonds for the Unfunded Accrued Actuarial Liability (UAAL) pension payment due to the CalPERS (CalPERS) in FY 2020-21. However, it should be noted that CalPERS pension costs and the cost of health benefits provided to the City’s employees continues to rise each year and must be monitored very closely as City staff continues to identify alternatives to providing these benefits to City employees.



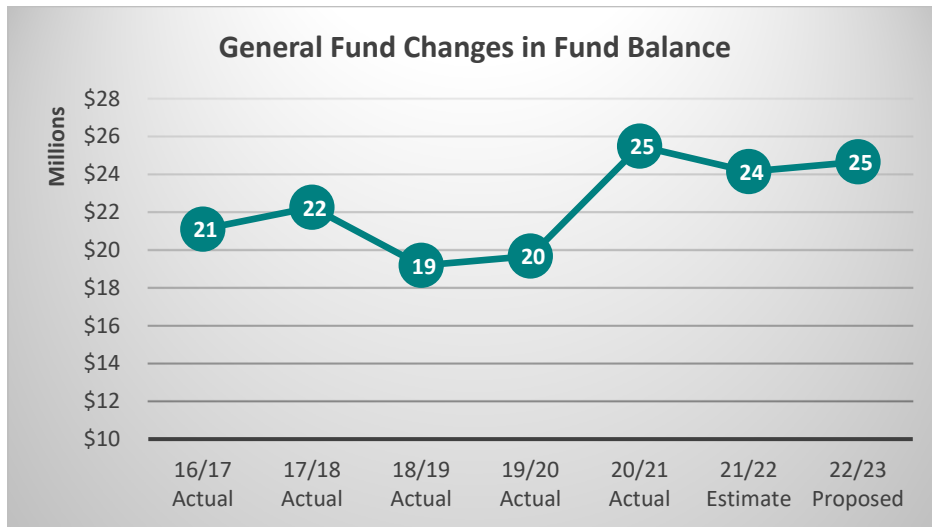
General Fund

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 pension costs, the State’s elimination of redevelopment, and the loss of major local revenues due to the pandemic. Staff continue 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 approximately \$10.8 million. The fund balance at fiscal year ending June 30, 2022 is projected to be over \$24 million which is approximately 31% of General Fund expenditures and transfers. Of this, over \$3 million is assigned which leaves

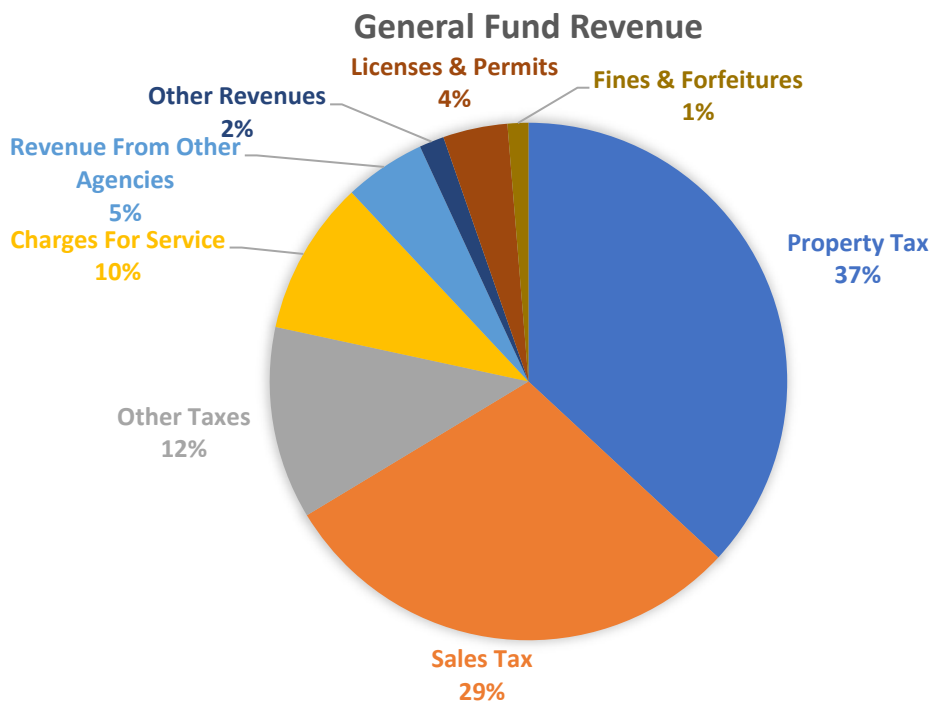


approximately \$21 million in assigned fund balance. At the close of each Fiscal Year, any revenues over expenditures are generally transferred to fund balance reserved to be used for one-time capital expenditures or the reduction of General Fund debt service requirements. Below is a chart showing changes to Fund Balance over the past five years.



General Fund Revenues

This budget assumes continued recovery from the COVID-19 pandemic and an increase in revenues to pre-pandemic levels. Total General Fund revenues are projected to be over \$79 million, 17.8 percent increase from the FY 2020-21 Adopted Budget. This is largely due to an increase in Property Tax Revenue over \$782,000 and an increase in Sales Tax Revenue over \$7.2 million from last year’s original budget. However, when compared to current year estimates, it is a conservative increase of 1.2 percent in Property Tax and 1.5 percent in Sales Tax. Other revenue has been adjusted based on prior year actuals.



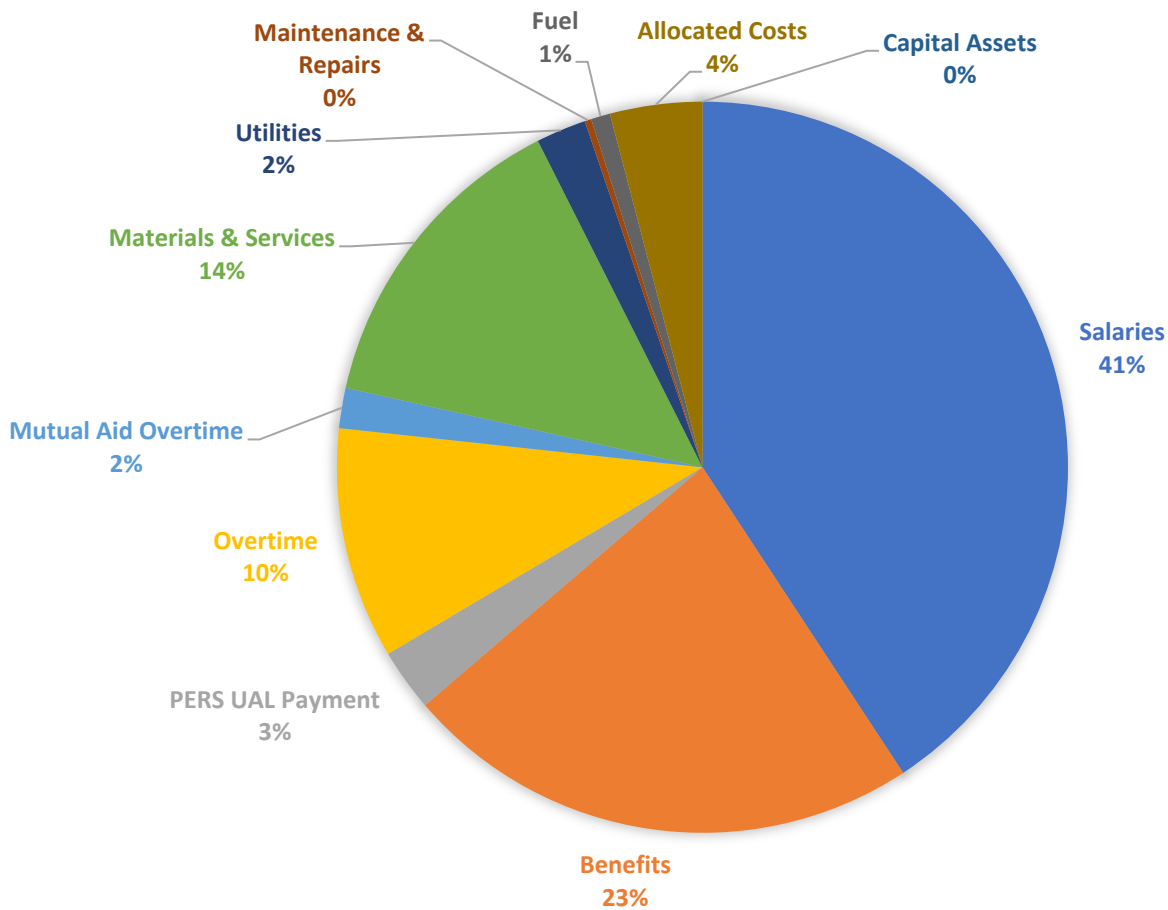
General Fund Expenditures

General Fund Expenditures for fiscal year 2022-23 are projected to be nearly \$64 million. This is an \$9.8 million increase from the current fiscal year’s original budget, however, a decrease of nearly \$6 million from the prior fiscal year. This decrease is mainly due to the decrease in the UAL payment to the CalPERS as a result of the pension obligation bonds issued in 2020.

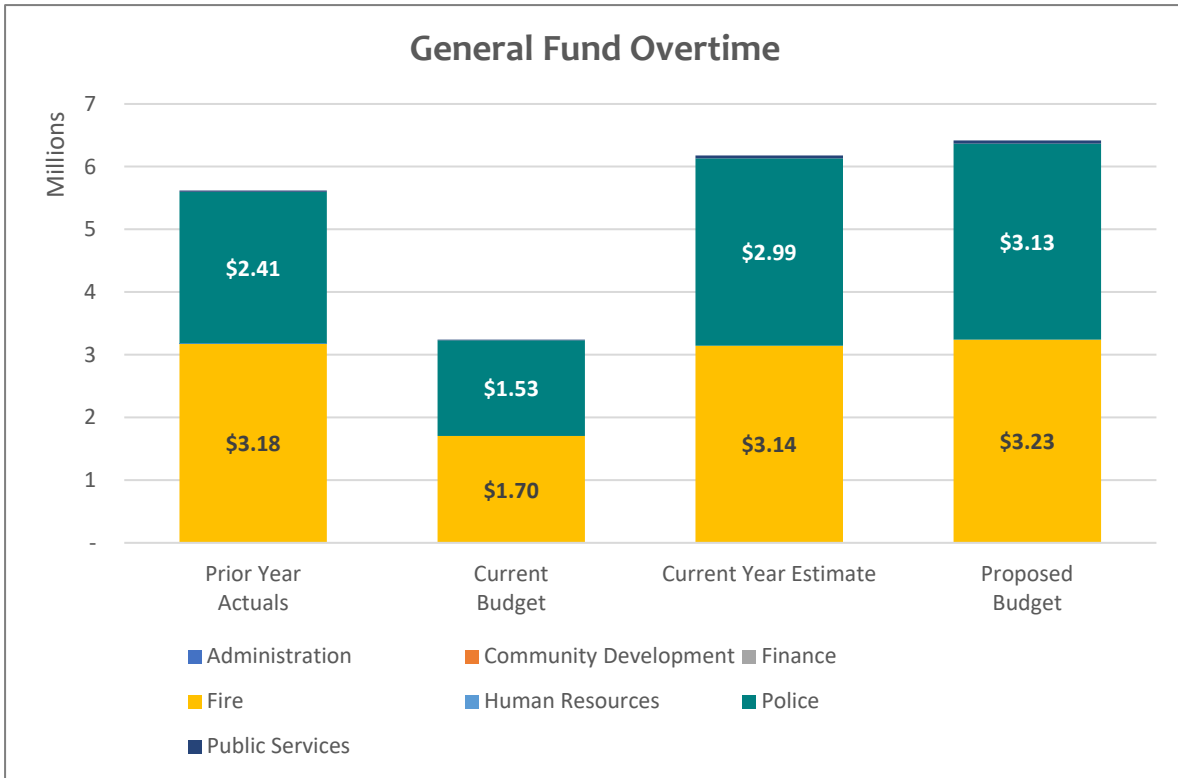
Most General Fund expenditures go towards Salaries (41%) and Benefits (23%). Over the past year the City executed memorandum of understandings with eight out of nine of its bargaining groups. These agreements included salary increases ranging from three to four percent per group and are offset by employee contributions towards pension ranging from one and half to six percent. A significant increase in salaries and benefits is primarily due to an increase in overtime salaries.

Expenditures overall were analyzed and projected to reflect the actual expense incurred based on the current year estimate and prior years.

General Fund Expenditures by Category



Overtime continues to be an increasing burden on the city. The FY 2022-23 Proposed Budget has been based on prior years actuals with an estimated three percent increase in line with base salary increases. While estimated to be slightly more than the current year estimate of \$6.1 million, General Fund Overtime is proposed to be approximately \$6.4 million. The majority of this overtime is from Fire (50.4%) and Police (48.7%).



Fiscal Challenges

Short-Term Factors

As a result of the State and County stay-at-home orders during the pandemic, the City experienced a decline in economic activity, which impacted the City’s revenues. City staff estimated a potential loss of \$2.8 million in General Fund revenues for Fiscal Year FY 2019-20 and a continuing loss of \$2.1 million in General Fund revenues in FY 2020-21.

In addition to the economic impacts from the COVID-19 pandemic, over the past six years, the City’s General Fund reserves had continued to decline – in FY 2014-15, the unassigned fund balance was \$20.5 million, in FY 2015-16, the unassigned fund balance was \$15 million, in FY 2016-17, the unassigned fund balance was \$14.1 million, in FY 2017-18, the unassigned fund balance was \$11.9 million, and in FY 2018-19, the unassigned fund balance was down to \$9.8 million. During FY 2019-20, despite the COVID-19 world-wide pandemic, the unassigned fund balance increased by \$2.6 million to \$12.5 million. The General Fund unassigned fund balance at June 30, 2021 was over \$21.4 million. Through sound financial policies and procedures, the City managed rising costs and dwindling revenues efficiently and effectively. This has resulted in the 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 and City buildings are in disrepair. Additionally, a Labor contract for the last remaining bargaining group is expiring in June 2022 and is in the process of being renegotiated.

Three 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 State Auditor's Financial Recovery Plan. Institutionalizing accountability in the recover 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 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 need to be identified to address future issues.

Long-Term Factors

The FY2022-2023 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. The pension obligations and payments for the UAAL is expected to worsen each fiscal year and the severity of the problem is dependent on CalPERS earnings. 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.

The City's Long-Range Financial Forecast was updated in March 2022 and projected General Fund budget deficits for each year in the forecast. Additionally, General Fund reserves were anticipated to be depleted to ten percent or \$8 million by fiscal year ending 2027. The forecast recommended structural changes to increase revenues and/or decrease expenditures in future years. Thus, this year's budget incorporated the following changes that will have a long-term positive impact on the City's General Fund:

- Formally reduced Non-Sworn personnel in Police. The Police Department had three Community Service Officers, two Dispatchers, and three Records Specialists that have been frozen the past two fiscal years. The Long-Range Financial Forecast assumed these positions were funded, however; the FY2022-23 Proposed Budget does not include these positions or salaries.
- The False Alarm program and associated revenue was eliminated in prior years. The FY2022-23 Proposed Budget assumes re-initiation of the program and associated revenue.



- Overall, historical revenues and expenditures were evaluated, and the FY2022-23 Proposed Budget was adjusted to prior year actuals. While this included both increases and decreases, the overall net impact to the General Fund was positive.
- Revenue estimates included in the forecast were also updated based on current year actual trends. At the time of the Long-Range Financial Forecast, it was uncertain whether the effects of the pandemic would subside. Since then, it is apparent that the City’s Sales Tax, Transient Occupancy Tax, and Permit revenue will continue to remain level with the current and prior year. Thus, revenue bases have been raised and are projected to increase conservatively with the assumptions used in the forecast. While sales tax appears to be on the upswing from the kickstart of reopening from the pandemic, it can easily turn downward. It is uncertain if the current trend is just a post-pandemic spike that will bottom out to prior year levels. Therefore, it is not recommended to commit this revenue to recurring obligations.

City Council Goals

The budget contains City Council goals for 2022 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:

Protect Public Safety	Address Homeless Issues	Enhance City Image & Effectiveness	Maintain Good Intergovernmental Relations
Achieve Fiscal Sustainability & Financial Stability	A Well-Planned Community	Expand Economic Development Opportunities	A Creative & Active Community

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 be enhanced by adding funding for the following:

- Recreation and community service programs back to pre-pandemic levels.
- Special Events, such as, Spring Festival, 4th of July, Egg Hunt, Summer Concerts, Christmas Parade, and Halloween.



- Quarterly newsletter to inform and engage residents.
- An additional twelve Public Services positions have been included under the City's maintenance funds to provide the highest level of service, while maintaining fiscal responsibility and improving community image. These positions did not impact the General Fund.
- Increase in the tree trim cycle from seven to five years to reduce the need for emergency maintenance, prevent liability problems, reduce tree mortality, and improve urban forest health over the long-term.
- In Police, a Forensic Specialist Supervisor position has been added to allow the Department to properly manage and keep up with the changing demands of forensic investigations.

Conclusion

Service levels are directly related to 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 to attain fiscal sustainability and positioned the City for long-term financial success. As the City recovers financially from the COVID-19 pandemic, it is with conservative optimism that this budget is presented.

Acknowledgement

The preparation of this budget could not have been accomplished without the efficient and dedicated services of the Finance Director who has created a solid foundation upon which the City may operate efficiently and the entire staff of the Finance Department. I would like to express my appreciation to all members of other 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 in a responsible and progressive manner.

Respectfully submitted,



David N. Carmany
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 of time, in effect spreading the cost of the project across a generation of users.

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 Council formally established in January.

Following that, the long-range financial plan is updated and a community survey seeking input on the budget is solicited. While these are going on, staff is working on development of the budget which is initially presented to Council for feedback.



Budget Guide

Internally, a budget kick-off meeting is held in January and is attended by the City Manager, Finance staff, and all Department Heads and their budget staff. The City Manager briefs the participants on policy directives and general budgeting guidelines, followed by the Finance staff with a discussion on the technical and procedural aspects of preparing the budget. Departments have approximately two months to prepare their line-item budgets.

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

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

Once the City Manager and department reviews have taken place and all departmental budget issues are resolved, 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 late 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 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.



Budget Guide

FY2022-2023 Budget Schedule

March	<ul style="list-style-type: none"> Budget Survey Available Online
April 5th	<ul style="list-style-type: none"> Long-Range Financial Forecast Filed (Council Meeting)
April 19th	<ul style="list-style-type: none"> Proposed Budget Presentation (Council Meeting)
April 20th	<ul style="list-style-type: none"> Community Workshop
May 4th	<ul style="list-style-type: none"> Community Workshop
May 17th	<ul style="list-style-type: none"> Budget Status Update (Council Meeting)
June 7th	<ul style="list-style-type: none"> Budget Adoption & Appropriations Limit* (Council Meeting)
July 1st	<ul style="list-style-type: none"> New Fiscal Year Starts

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

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 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, detail 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 Guide

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 detail schedule of revenue.

Department Narratives

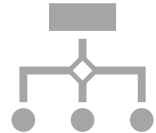
The Department Narratives contain budget information for the basic organizational units of the City, its departments within the General Fund. Each department narrative presents the following information:

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 Data – 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.

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.

Budget Guide

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 with exhibit of appropriated funds.



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Financial Policies

Budgetary Control and Policies

Budgetary control is exercised by (1) the annual budget adoption by the City Council (2) formal budgetary integration within the accounting system (3) quarterly financial reports presented to the City Council (4) the encumbrance of estimated purchase/contract amounts prior to the release of purchase orders to vendors (5) properly and adequately documented City Council approved budget adjustments to expenditure appropriations and revenue estimates (6) monthly review of departmental expenditure reports comparing budget to actual amounts and (7) the established review process of carry-overs 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 the adoption by 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 between 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 handled administratively and are not included as part of the current year CIP Budget. Projects funded in prior years, but not started, are reviewed to determine whether such projects continue to be City Council

Financial Policies

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

In order 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.

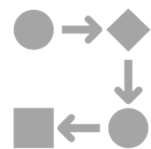


Financial Structure

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 on 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 assure 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.



Financial Structure

City funds are classified into three broad categories:

Governmental	Proprietary	Fiduciary Funds
<ul style="list-style-type: none"> • Include activities usually associated with typical or local government operations. • Ex. General Fund, Special Revenue, Debt Service, and Capital Improvement Projects 	<ul style="list-style-type: none"> • 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. 	<ul style="list-style-type: none"> • Utilized in situations where the government is acting in a fiduciary capacity as a trustee or agent.

Capital Improvement Program

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

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

Capital projects may be funded from a variety of funds, with the majority of 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
- Special Revenue
- Debt Service
- Capital Projects
- 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.

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 from 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 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.

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 paid into this fund 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 purposes of collecting revenue. These funds are used for qualified recreational purposes throughout the City. The following Districts have been established:

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



ARPA Local Recovery Funds (Fund 179)

The ARPA 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 and 117)

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 activities.



Overview of City Funds

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.

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 through 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.

Overview of City Funds

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.

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 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 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.

LA County Park Bond (Fund 143 & 210)

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.

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 the meals served.

Used Oil Block Grant (Fund 149)

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

Overview of City Funds

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 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)



Overview of City Funds

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 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.

Sewer Maintenance (Fund 189)

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

Business Improvement District (Fund 190)

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

General Plan Update (Fund 191)

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

Measure W Stormwater (Fund 197)

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

Police Grant Funds (221)

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

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.



Overview of City Funds

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 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 activity of the West Covina Community Services Foundation, a 501(c)(3) non-profit organization.

Measure R (Fund 224)

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

CDBG – Measure R (Fund 225)

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

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.

City Law Enforcement Grant (Fund 234)

This fund accounts for personnel costs that are reimbursable through the Board of State and Community Corrections (BSCC) City Law Enforcement Grant.

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.



Overview of City Funds

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 Tabaco Grant (Fund 238)

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

CA Bureau of Sate Community Corrections (Fund 239)

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

Measure H (Fund 240)

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

CASP Training (Fund 241)

This fund accounts for funding received and expenditure incurred to support jailer mental health awareness training programs.

Sportsplex (Fund 242)

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

Overview of City Funds

West Covina Housing Authority (Fund 820)

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

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



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

Internal Service Funds

Insurance - General and Auto Liability (Fund 361)

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

Insurance - Workers' Compensation (Fund 363)

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

Fleet Management (Fund 365)

The Maintenance Division of 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.

Overview of City Funds

Enterprise Funds

Police Computer Service Group (Fund 375)

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

Health Department (Fund 376)

This is a new fund for the municipal health department which includes communicable disease prevention, emergency preparedness, environmental health, vital statistics, education, and public health nurse services.

Successor Agency

Successor Agency Redevelopment Obligation Retirement (Fund 810)

The City's Redevelopment Agency was dissolved as a result of the passage of ABX1 26, and the Successor Agency was subsequently created for the purpose of winding down the affairs of the former Redevelopment Agency. The responsibilities of the Successor Agency are to (1) continue to make payments on the outstanding debt of the former Redevelopment Agency for items that are deemed to be "enforceable obligations", and (2) wind down the activities of the Redevelopment Agency through the sale and disposition of assets and properties. 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. The Successor Agency receives an annual amount equal to 3% of the RPTTF allocation approved for payment of enforceable obligations.

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

Fund	City Administration	Police	Fire	Community Development	Public Services
General Fund	✓	✓	✓	✓	✓
State & Federal Asset Forfeitures		✓			
Air Quality Improvement Trust					✓
Proposition "A" & "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 (COPS)		✓			
Beverage Container Recycling Grant					✓
Summer Meals Program					✓
Maintenance Districts #1, #2, #4, #6, #7				✓	✓
Coastal Sage Scrub Comm. Facilities District				✓	✓
Citywide Maintenance District				✓	✓
Sewer Maintenance		✓		✓	✓
Auto Plaza Improvement District	✓				
Charter PEG	✓				
Art In Public Places				✓	
WC Community Services Foundation		✓	✓	✓	✓
Police and Law Enforcement Grants		✓			
Taskforce for Reg. Autotheft Prev. Grant		✓			
Measure A, M, & R				✓	✓
Senate Bill 1 - Road Maintenance Rehab				✓	
West Covina Housing Authority	✓	✓			
Capital Projects		✓	✓	✓	✓
Construction Tax				✓	✓
Information Technology	✓				
Police Impact Fees		✓			
Fire Impact Fees			✓		
Park Impact Fees				✓	✓
City Administrative Impact Fees	✓				
Public Works Impact Fees				✓	
Park Acquisition				✓	✓
Park Dedication Fees "A" - "H"				✓	✓
Debt Service - City	✓				
General & Auto Liability & Workers' Comp.	✓				
Fleet Mgmt. & Vehicle Replacement					✓
Retirement Health Savings Plan	✓				
Police Computer Service Group		✓			
Redevelopment Obligation Retirement	✓				
Successor Agency Administration	✓				
Community Facilities District Debt Service	✓				





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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 96,242 as of the 1990 Census.



1938



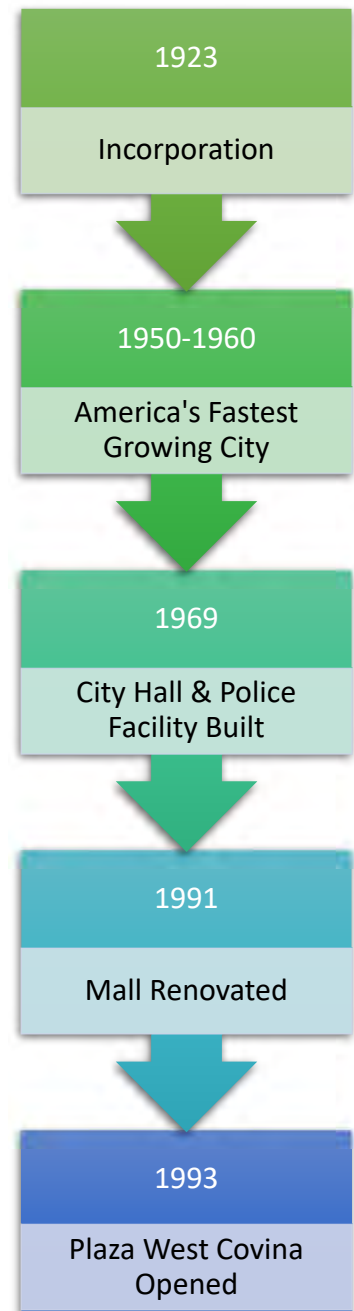
Today

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.

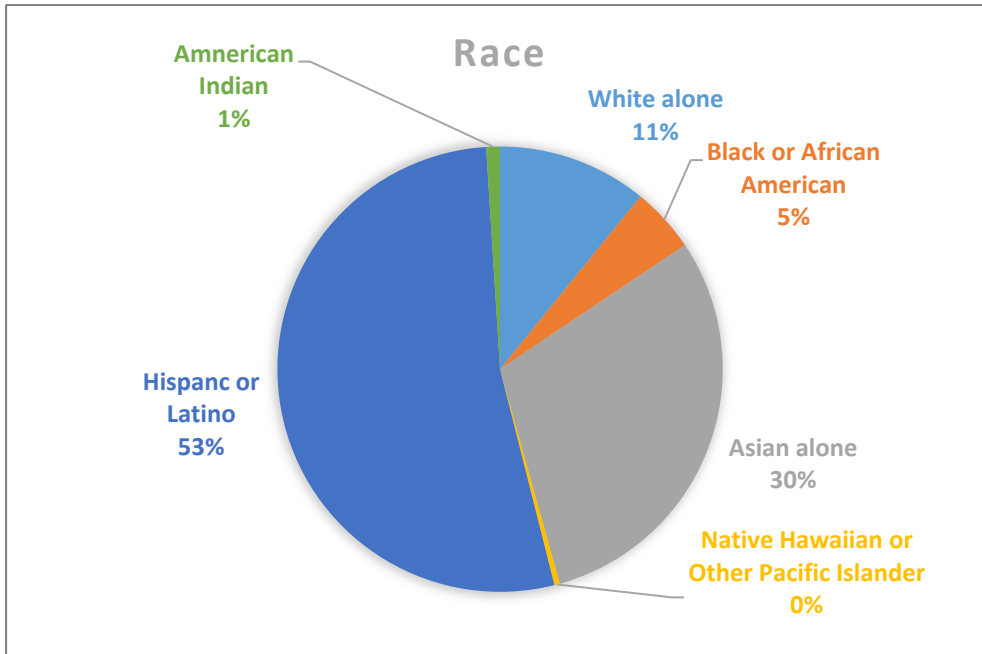
The first Redevelopment Agency project included a regional shopping center, the West Covina Fashion Plaza, with three major department stores and 150 shops in an air-conditioned, enclosed mall. It also included the revitalization of the older sections of the shopping center. The Fashion Plaza has provided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

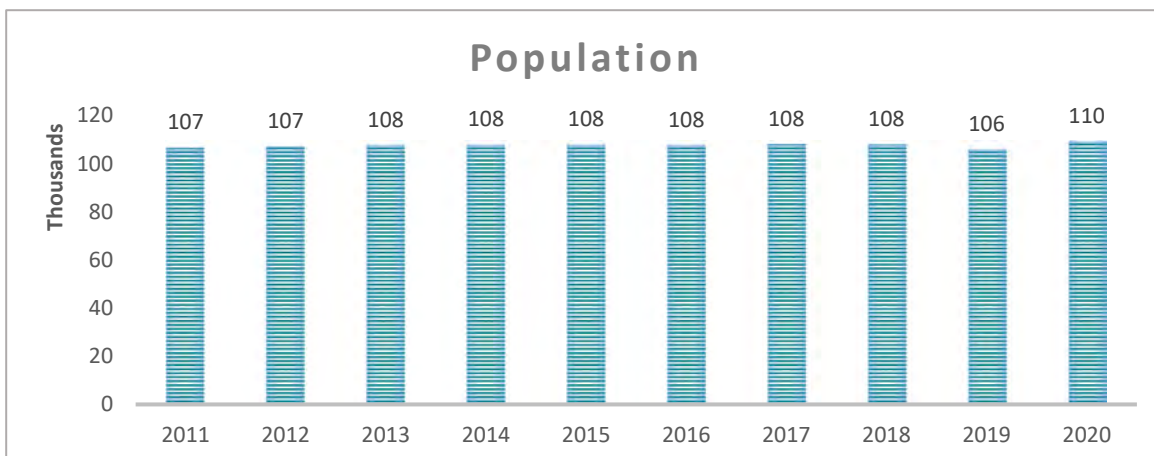


City Profile

Demographics



Calendar Year	Personal Income (in 1,000s)	Capita Personal Income	Annual Unemp. Rate
2015	2,680,000	24,844	8.2%
2016	2,705,736	25,096	6.4%
2017	2,737,892	25,293	5.2%
2018	2,916,516	26,975	4.6%
2019	3,053,619	28,807	4.4%
2020	3,173,022	30,050	13.1%



City Profile

Top 25 Sales Tax Producers

76	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	Honda Lease Trust	JC Penney	Macys	Mercedes Benz Of West Covina
Norm Reeves Honda	Performance Ford	Reynolds Buick	Ross	Stater Bros
Target	Tow Industries	Triples Chevron	Walmart Supercenter	West Covina Nissan

Principal Property Taxpayers

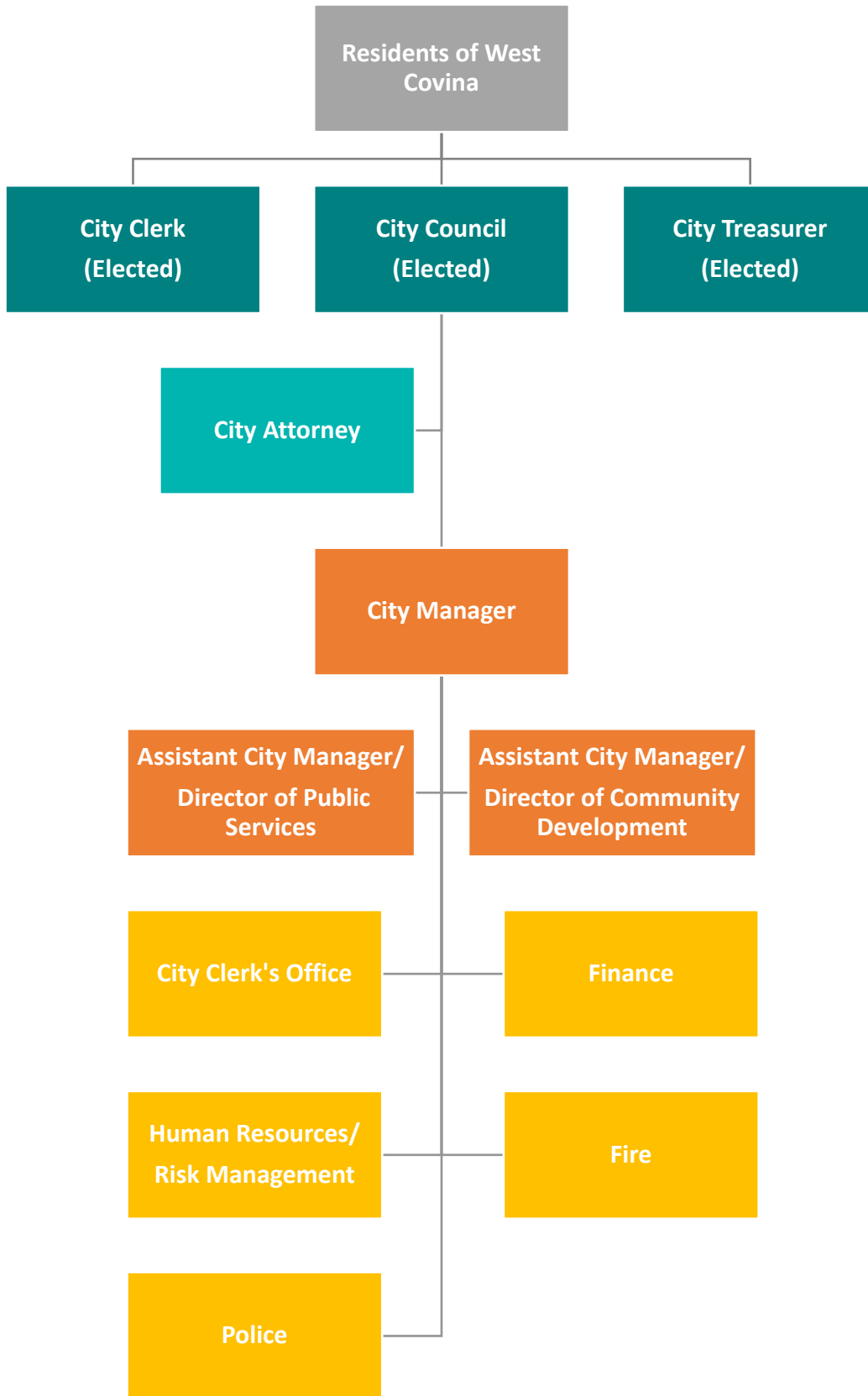
Taxpayer	Taxable Assessed Value	Rank	Percent of Total City Taxable Assessed Value
Plaza West Covina LLC	\$ 276,723,444	1	2.18%
GREF Eastland Center LP	187,719,035	2	1.48%
Colony at the Lakes	176,679,227	3	1.39%
624 South Glendora Avenue Owner LLC	75,430,010	4	0.59%
Walnut Ridge Apartments LP	61,873,914	5	0.49%
TPA Nasch LLC	59,189,641	6	0.47%
Envision WC MB RE LLC	52,481,550	7	0.41%
Sunset Figueroa LLC ET AL	46,695,740	8	0.37%
Francisquito Avenue Fee Owner LLC	45,627,749	9	0.36%
Francisquito Avenue Fee Owner LLC	44,324,100	10	0.35%





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City Organizational Chart





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City Council Goals 2022



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 January.

I. Protect Public Safety

- Respond to the Global COVID-19 pandemic.
 - Execute agreements for supplemental ambulance transport services
 - Execute cooperative agreements for COVID-19 testing.
- Seek provisional approval from the California Department of Public Health (CDPH) for municipal health department. Required services are identified in Attachment A and include communicable disease prevention, emergency preparedness, environmental health, and 3 others (vital statistics, education, and public health nurse) as identified by the City's Community Health Assessment.
 - Submit a letter of intent to CDPH describing rationale and need for forming a new Local Health Department, and proof that baseline requirements are met.
 - Prepare a Community Health Needs Assessment, a Community Health Improvement Plan (CHIP), a Feasibility Study and possibly similar studies as may be required by the Public Health Accreditation Board (PHAB).
 - Prepare memorandum of understanding or contract with county/other organization for services or staff that will be contracted out.
 - Prepare timeline, budget, and staffing information for service provision (including credential/job description for required staff and Local Health Officer (LHO)).
- Acquire and implement the use of body-worn cameras; Implement body-worn cameras to record interactions between community members (e.g., the public, suspects, and victims) and law enforcement officers.
- Annual Police Department Review; Intended to increase accountability and transparency.
- Save lives and protect property by purchasing needed Fire Department emergency vehicles, Including two (2) rescue ambulances, three (3) fire pumper engines, and one (1) fire ladder truck.
- Develop an Emergency Management Program, Community Emergency Response Team, Emergency Operations Center, and Disaster Preparedness and Hazard Mitigation plans.
- Conduct the bi-annual canvass for pet licenses.



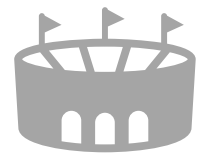
City Council Goals 2022

II. Address Homeless Issues

- In March 2017, voters in Los Angeles County approved Measure H, a ¼ percent increase to the sales tax rate to provide an ongoing revenue stream – an estimated \$355 million per year for ten years — to fund services, rental subsidies, and housing.
 - Secure external funding, including San Gabriel Valley Housing Trust funds.
 - Partner with area cities on a regional response to inadequacies of existing Measure H program.

III. Enhance City Image & Effectiveness

- Bring all City facilities to standard.
 - Implement a SCE Rule 20A project to convert overhead electricity equipment to underground facilities.
 - Address deferred maintenance at the Sportsplex:
 - Softball and soccer field repairs
 - Stadium facades
 - Spectator seating
 - Roofs - buildings and soccer field
 - HVAC, Wi-Fi, phones, and cameras
 - Methane monitoring, and fire protection systems
 - Additional restrooms
 - Playground equipment
 - Paint buildings inside and out
 - Parking lot/lighting repairs
 - Update public restrooms guaranteeing residents and employees have access to clean and working facilities.
 - Improve the aesthetics of medians (with landscaping, irrigation & electricity) along major corridors.
 - Install City entry signs.
 - Update and maintain playgrounds.
 - Install lighting on Glendora Avenue, contributing to the area's unique sense of place.
 - Identify potential projects for inclusion in the Capital Improvement Plan.
 - Verify structural integrity of city hall and civic center parking structure
- Improve recreational and park opportunities in the community:
 - Dog park
 - Picnic areas
 - Resurface tennis courts,
 - Skate park, lighting and seating
 - Galster Park trail project.
- Work closely with residents, businesses, and partners to promptly distribution of information and resources.
 - Update and maintain the city website.
 - Publish quarterly "Discover" newsletter and prepare the annual "State of the City" report.
- Implement energy efficiency measures.



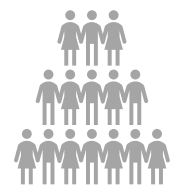
City Council Goals 2022

- Identify funding for further energy efficiency projects and upgrades, including electric vehicle charging stations.
- Implement the City's Active Transportation Plan.
 - Pursue alternative traffic management systems.
 - Install Council-approved traffic measures.
 - Implement the annual street paving program.
- Make the community more verdant by implementing the master plan of street trees - paying particular attention to areas near schools and bus stops.
- Assess and upgrade City's sewer collection system, as necessary.



IV. 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, a hub for public information and services, and an institution of literacy, innovation, and lifelong learning.
 - Actively participate in the San Gabriel Valley Council of Governments, which serves as a unified voice to maximize resources and advocate for regional interests to improve the quality of life in the San Gabriel Valley.
 - Partner with local school districts to provide a safe environment affording all students access to a high-quality, well-rounded curriculum rich in meaning and rigor that inspires lifelong learning and career participation, critical thinking and problem-solving, informational literacy, and positive contributions to society.



V. Achieve Fiscal Sustainability & Financial Stability

- Maintain and monitor the City's fiscal health:
 - 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 & update contracts for waste hauling, towing and facility use.
 - Adopt new purchasing policies.
 - Update fee schedule.
 - Install new financial management system.
- Adopt MOUs with all employee labor associations.
- Update City Personnel Rules
- Review and update City policies, including Community Services facility use policies, to evaluate operations, improve safety and quality of customer experience, administrative efficiency, and secure regulatory compliance.
- 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.



City Council Goals 2022

VI. A Well-Planned Community

- Continue work on a comprehensive revision of the City's Zoning Ordinance. (In May 2021, the City Council retained KTG Group to reflect efficient development regulations and processes and State law - the update is scheduled to be completed in 2023).
- Update Permit Software.

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 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.



VIII. A Creative & Active Community

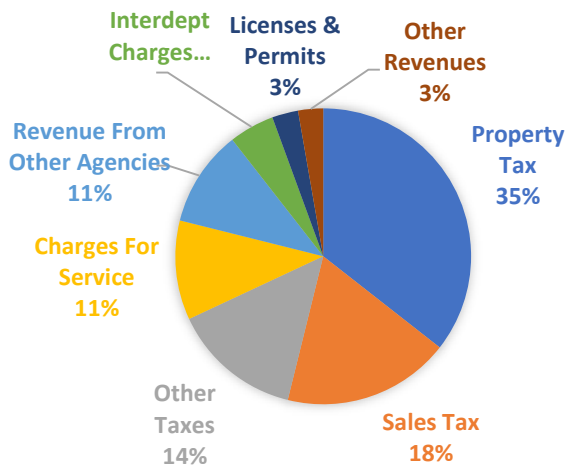
- Expand the lineup of community events.
- Re-evaluate opportunities to weave the arts and local heritage into everyday life.
- Host and co-host events with community partners.
- Develop a master calendar of community and city-sponsored events.
- Review recreational opportunities at the equestrian center.



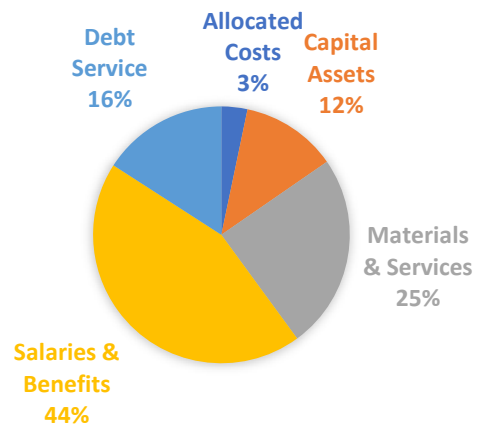
City-Wide Summary

	FY2019-20 Actual	FY2020-21 Actual*	Original Budget FY2021-22	Estimated FY2021-22	Proposed Budget FY2022-23	Increase/ (Decrease)
Revenue						
Property Tax	38,405,653	40,711,032	45,556,800	46,007,228	44,955,200	(601,600)
Sales Tax	17,033,647	20,412,164	15,900,000	22,800,000	23,142,000	7,242,000
Other Taxes	19,229,837	19,069,959	18,458,400	19,343,541	17,948,500	(509,900)
Capital Assets	-	11,250	-	25,564	-	-
Charges For Service	13,055,204	12,852,470	12,163,100	14,143,851	13,737,820	1,574,720
Fees	44,074	61,663	-	64,189	64,200	64,200
Fines & Forfeitures	873,497	1,183,233	608,000	1,021,700	1,023,290	415,290
Interdept Charges	8,501,438	6,259,912	6,781,700	7,192,700	6,248,060	(533,640)
Licenses & Permits	1,549,155	2,389,979	1,964,100	3,544,873	3,633,599	1,669,499
Other Revenues	4,046,413	216,704,235	422,300	606,205	205,270	(217,030)
Revenue From Other Agencies	14,503,804	12,715,513	26,252,400	37,141,363	13,364,791	(12,887,609)
Sales	1,312,905	758,120	416,400	504,599	645,000	228,600
Use of Money & Property	4,083,630	1,349,305	1,678,600	1,289,196	1,562,040	(116,560)
Revenue Total	122,639,258	334,478,835	130,201,800	153,685,009	126,529,770	(3,672,030)
Expenditures						
Materials & Services	41,255,867	46,155,205	31,276,100	32,618,469	31,573,264	297,164
Allocated Costs	5,822,911	4,172,096	4,180,100	4,008,982	4,199,297	19,197
Capital Assets	5,753,822	5,028,828	38,752,200	47,251,988	15,551,514	(23,200,686)
Salaries & Benefits	60,271,046	61,644,188	45,813,500	53,166,913	56,702,459	10,888,959
Debt Service	10,422,820	15,606,004	20,924,900	21,333,710	20,423,944	(500,956)
Expenditures Total	123,526,466	132,606,322	140,946,800	158,380,062	128,450,478	(12,496,322)

City-Wide Revenue



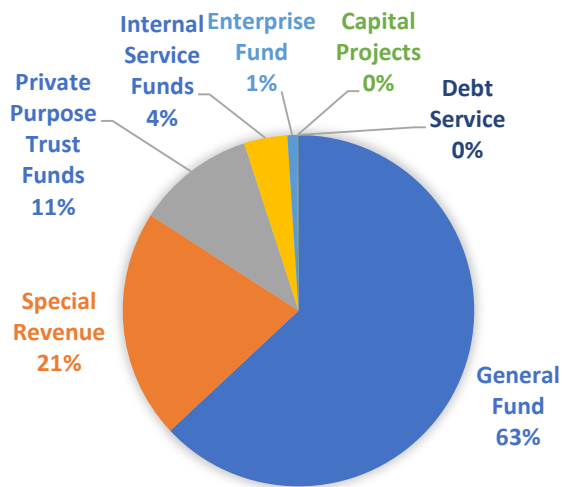
City-Wide Expenditures



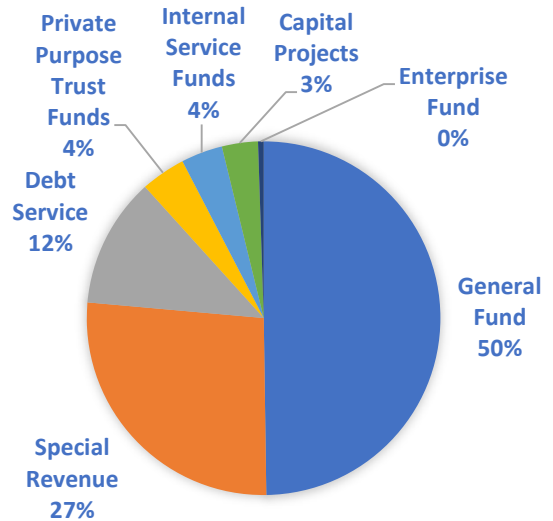
City-Wide Summary by Fund Type

	FY2019-20 Actual	FY2020-21 Actual*	Original Budget FY2021-22	Estimated FY2021-22	Proposed Budget FY2022-23	Increase/ (Decrease)
Revenue						
General Fund	70,777,250	74,181,633	67,683,000	77,710,979	79,749,315	12,066,315
Special Revenue	28,588,886	27,028,459	28,966,400	31,939,633	26,670,915	(2,295,485)
Private Purpose Trust Funds	13,330,168	11,996,738	17,061,800	17,058,128	13,779,510	(3,282,290)
Internal Service Funds	7,536,766	5,426,882	5,433,300	5,844,300	5,052,260	(381,040)
Enterprise Fund	1,312,905	758,120	416,400	504,679	1,110,080	693,680
Capital Projects	696,664	10,906,989	10,585,900	20,590,495	130,900	(10,455,000)
Debt Service	396,619	204,180,014	55,000	36,795	36,790	(18,210)
Revenue Total	122,639,258	334,478,835	130,201,800	153,685,009	126,529,770	(3,672,030)
Expenditures						
General Fund	68,954,513	69,487,292	54,031,900	60,338,649	63,907,715	9,875,815
Special Revenue	21,564,450	21,245,252	32,524,900	36,599,624	34,262,899	1,737,999
Private Purpose Trust Funds	16,657,481	14,472,483	10,558,900	10,554,161	5,252,328	(5,306,572)
Internal Service Funds	11,011,679	17,169,273	4,905,900	5,903,885	4,877,865	(28,035)
Debt Service	3,762,725	8,478,021	14,524,300	14,933,110	15,258,000	733,700
Enterprise Fund	1,230,639	475,671	191,700	201,389	642,831	451,131
Capital Projects	344,980	1,278,331	24,209,200	29,849,244	4,248,840	(19,960,360)
Expenditures Total	123,526,466	132,606,322	140,946,800	158,380,062	128,450,478	(12,496,322)

City-Wide Revenue



City-Wide Expenditures



Summary of All Funds

	Estimated Fund Balance 07/01/2022	Estimated 2022-2023 Revenue	Projected 2022-2023 Expenditures	Transfers In (Out)	Projected 2022-2023 Surplus (Deficit)	Projected Fund Balance 06/30/2023
General Fund						
110 General Fund	24,139,311	79,749,315	63,907,715	(15,325,255)	516,345	24,655,656
Special Revenue Funds						
116 State Asset Forfeiture	279,544	170	-	-	170	279,714
117 Drug Enforcement Rebate	4,519,725	504,890	2,095,729	-	(1,590,839)	2,928,886
119 Air Quality Improvement Trust	272,809	138,910	402,000	-	(263,090)	9,719
121 Prop A	682,889	2,242,220	2,148,400	-	93,820	776,709
122 Prop C	1,500,721	1,921,880	2,323,529	-	(401,649)	1,099,072
124 Gasoline Tax	1,106,847	3,063,915	4,112,401	-	(1,048,486)	58,361
127 Police Donations	37,910	60	1,000	-	(940)	36,970
128 Transportation Development Act	-	70,000	70,000	-	-	-
129 AB 939	1,068,671	282,530	78,612	-	203,918	1,272,589
130 Bureau of Justice Asst.	9,772	-	-	-	-	9,772
131 Community Dev. Block Grant	(399,266)	800,000	246,837	-	553,163	153,897
140 STP Local	1,317	-	-	-	-	1,317
143 LA County Park Bond	-	19,350	19,350	-	-	-
145 Waste Mgt Enforcement Grant	1,001,121	16,040	115,700	-	(99,660)	901,461
146 Senior Meals Program	129,321	202,100	314,872	-	(112,772)	16,549
149 Used Oil Block Grant	17,426	-	14,700	-	(14,700)	2,726
150 Inmate Welfare	10,947	1,500	1,500	-	-	10,947
153 Public Safety Augmentation	412,867	836,610	821,045	-	15,565	428,432
155 COPS/SLESF	358,747	271,130	627,518	-	(356,388)	2,359
158 CRV Recycling Grant	122,961	28,000	28,000	-	-	122,961
179 ARPA Local Fiscal Recovery Funds	404,285	-	(1)	-	1	404,286
181 Maintenance District #1	3,273,980	656,930	343,080	-	313,850	3,587,830
182 Maintenance District #2	832,087	258,250	159,891	-	98,359	930,446
183 WC CSS CFD	455,250	690	66,880	-	(66,190)	389,060
184 Maintenance District #4	2,270,104	3,350	1,160,285	-	(1,156,935)	1,113,169
186 Maintenance District #6	271,780	380	179,271	-	(178,891)	92,889
187 Maintenance District #7	392,289	560	178,596	-	(178,036)	214,253
188 Citywide Maintenance District	808,766	2,052,280	2,188,227	-	(135,947)	672,819
189 Sewer Maintenance	6,657,721	3,769,530	4,507,951	-	(738,421)	5,919,300
190 Auto Plaza Improvement District	(58,261)	115,870	62,264	-	53,606	(4,655)
191 General Plan Update	537,260	-	500,000	-	(500,000)	37,260
197 Measure W Stormwater	1,290,820	1,398,300	290,200	-	1,108,100	2,398,920
205 PEG Fund	12,937	20	-	-	20	12,957
207 OTS Grants	87	47,000	19,120	-	27,880	27,967
208 Justice Assistance Grant	-	100,000	100,000	-	-	-
212 Art In Public Places	298,080	250	199,998	-	(199,748)	98,332
220 WC Community Svcs Foundation	360,156	-	317,537	-	(317,537)	42,619



Summary of All Funds

	Estimated Fund Balance 07/01/2022	Estimated 2022-2023 Revenue	Projected 2022-2023 Expenditures	Transfers In (Out)	Projected 2022-2023 Surplus (Deficit)	Projected Fund Balance 06/30/2023
224 Measure R	3,015,344	1,357,900	1,554,410	-	(196,510)	2,818,834
225 CDBG - R	-	765,440	765,440	-	-	-
232 Non-Federal Grants	-	500,000	500,000	-	-	-
233 Taskforce Reg. Autotheft Prev.	8	215,000	214,317	-	683	691
235 Measure M	4,875,080	1,539,700	1,932,599	-	(392,899)	4,482,181
236 Measure A	-	408,000	-	-	408,000	408,000
237 SB1 - Road Maintenance Rehab	4,099,543	2,422,458	3,645,077	567,200	(655,419)	3,444,124
238 Law Enforcement Tobacco Grant	-	173,082	173,082	-	-	-
239 CA Bureau of State Comm. Corr.	2,088	-	-	-	-	2,088
240 Measure H	-	50,000	50,000	-	-	-
241 CASP Certification & Training	83,459	-	-	-	-	83,459
242 Sportsplex	-	413,830	594,378	180,548	-	-
820 Successor Housing Agency	22,998,092	22,790	1,139,103	-	(1,116,313)	21,881,779
TOTAL SPECIAL REVENUE FUNDS	64,015,284	26,670,915	34,262,898	747,748	(6,844,235)	57,171,049
Capital Project Funds						
160 Capital Projects	5,350,394	-	3,859,999	800,000	(3,059,999)	2,290,395
161 Construction Tax	334,125	440	20,000	-	(19,560)	314,565
162 Information Technology	248,782	64,200	88,842	-	(24,642)	224,140
164 Police Facilities Dev. Impact Fees	156,649	14,600	150,000	-	(135,400)	21,249
165 Fire Facilities Dev. Impact Fees	38,276	-	-	-	-	38,276
166 Park Facilities Dev. Impact Fees	135,447	44,000	130,000	-	(86,000)	49,447
167 Admin. Facilities Dev. Impact Fees	26,687	2,600	-	-	2,600	29,287
168 PW Facilities Dev. Impact Fees	11,861	-	-	-	-	11,861
169 Park Acquisition Fund	2,055,325	3,840	-	-	3,840	2,059,165
172 PDF C Orangewood - Ca	285,725	570	-	-	570	286,295
173 PDF D Walmerado-Cam.	4,299	20	-	-	20	4,319
174 PDF E - Cortez	46,132	100	-	-	100	46,232
175 PDF F - Gal-Wogrov-Cam	310,732	530	-	-	530	311,262
180 Future Street Improvements	231,250	-	-	-	-	231,250
Debt Service Fund						
300 Debt Service - City	19,527,465	36,790	15,258,000	15,410,158	188,948	19,716,413
Internal Service Funds						
361 Self Insurance General/Auto Liab	92,092	2,201,600	1,650,000	-	551,600	643,692
363 Self-Insurance Workers' Comp	2,757,334	1,375,395	1,378,000	-	(2,605)	2,754,729
365 Fleet Management	298,959	1,474,865	1,474,865	-	-	298,959
367 Vehicle Replacement	506,181	-	375,000	-	(375,000)	131,181
368 Retirement Health Savings Plan	345,768	400	-	-	400	346,168
Enterprise Funds						
375 Police Enterprise	341,619	645,080	241,831	-	403,249	744,868
376 Health Department	-	465,000	401,000	-	64,000	64,000



Summary of All Funds

	Estimated Fund Balance 07/01/2022	Estimated 2022-2023 Revenue	Projected 2022-2023 Expenditures	Tranfers In (Out)	Projected 2022-2023 Surplus (Deficit)	Projected Fund Balance 06/30/2023
Private Purpose Trust Funds						
810 Redevelopment Obligation Ret.	10,848,003	13,002,110	-	(1,432,558)	11,569,552	22,417,555
811 Successor Agency Merged DS	(1,589,147)	-	-	-	-	(1,589,147)
815 Successor Agency Admin.	(254,427)	-	49,907	(200,093)	(250,000)	(504,427)
853 CFD Debt Service	12,053,833	777,400	5,202,421	-	(4,425,021)	7,628,812
TOTAL PRIVATE PURPOSE TRUST FUNDS**	21,058,262	13,779,510	5,252,328	(1,632,651)	6,894,531	27,952,793
GRAND TOTAL	142,317,959	126,529,770	128,450,478	-	(1,920,708)	140,397,251



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:

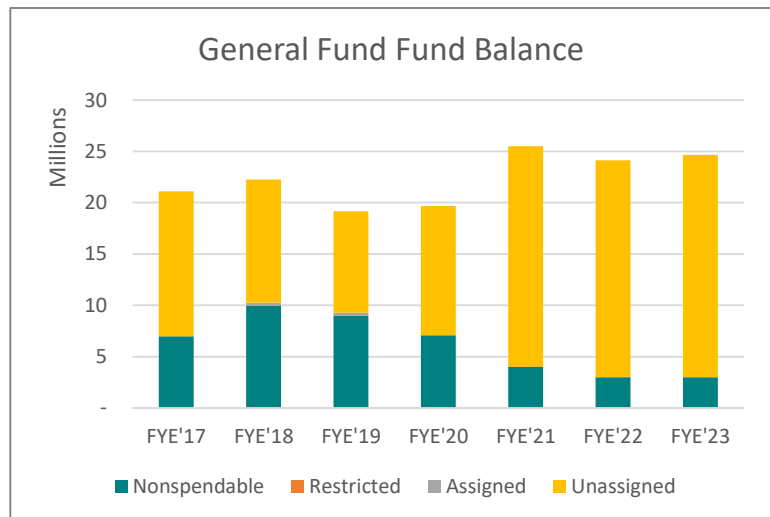


The City's Fund Balance policy requires a minimum unassigned fund balance of at least 17% of General Fund operating expenditures. At the end of the fiscal year, the annual excess revenue over expenditures in the General Fund is allocated as follows: 25% stays in General Fund reserves, 50% is transferred 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 6/30/2017	Audited 6/30/2018	Audited 6/30/2019	Audited 6/30/2020	Audited 6/30/2021	Estimated 6/30/2022	Projected 06/30/2023
General Fund							
Nonspendable	6,982,268	9,952,978	8,976,583	7,086,958	4,009,651	3,007,802	3,007,802
Restricted	-	-	-	7,650	9,440	11,000	13,000
Assigned	-	320,200	320,200	-	-	-	-
Unassigned	14,119,078	11,979,653	9,884,913	12,580,716	21,468,986	21,120,510	21,634,855
Total General Fund	21,101,346	22,252,831	19,181,696	19,675,324	25,488,077	24,139,311	24,655,656
<i>Percent Change</i>	<i>-5%</i>	<i>5%</i>	<i>-14%</i>	<i>3%</i>	<i>30%</i>	<i>-5%</i>	<i>2%</i>
All other governmental funds:							
Nonspendable	4,980,450	110,833	99,167	82,420	-	-	-
Restricted	45,082,696	49,600,866	57,840,755	64,044,695	92,198,163	87,428,039	80,514,810
Assigned	2,820,665	2,004,895	1,107,138	1,786,815	9,687,492	5,350,394	2,290,395
Unassigned	(1,100,860)	(710,218)	(692,305)	(1,158,958)	(228,169)	-	-
Total Other Funds	51,782,951	51,006,376	58,354,755	64,754,972	101,657,486	92,778,433	82,805,205
<i>Percent Change</i>	<i>-15%</i>	<i>-1%</i>	<i>14%</i>	<i>11%</i>	<i>57%</i>	<i>-9%</i>	<i>-11%</i>
Grand Total	72,884,297	73,259,207	77,536,451	84,430,296	127,145,563	116,917,744	107,460,861
<i>Percent Change</i>	<i>-13%</i>	<i>1%</i>	<i>6%</i>	<i>9%</i>	<i>51%</i>	<i>-8%</i>	<i>-8%</i>

Summary of Major Changes

- The City issued pension obligation bonds in 2020 lowering the City's UAL pension payments and increasing its General Fund Balance end of FY 2021.
- The City received \$19M in federal ARPA funds between FYE 2021 and FYE 2022.
- General Fund Fund Balance is expected to be level 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 Fund Balance 6/30/2021	Estimated Fund Balance 6/30/2022	Projected Fund Balance 06/30/2023	Projected Change in Fund Balance 6/30/2023
General Fund				
110 General Fund	25,488,076	24,139,311	24,655,656	516,345
TOTAL GENERAL FUND	25,488,076	24,139,311	24,655,656	516,345
Special Revenue Funds				
116 State Asset Forfeiture	179,428	279,544	279,714	170
117 Drug Enforcement Rebate	5,579,319	4,519,725	2,928,886	(1,590,839)
119 Air Quality Improvement Trust	487,795	272,809	9,719	(263,090)
120 Integrated Waste Management	-	-	-	-
121 Prop A	498,668	682,889	776,709	93,820
122 Prop C	1,540,506	1,500,721	1,099,072	(401,649)
124 Gasoline Tax	1,271,402	1,106,847	58,361	(1,048,486)
127 Police Donations	35,447	37,910	36,970	(940)
128 Transportation Development Act	(60,457)	-	-	-
129 AB 939	876,926	1,068,671	1,272,589	203,918
130 Bureau of Justice Asst.	-	9,772	9,772	-
131 Community Dev. Block Grant	-	(399,266)	153,897	553,163
133 Safer Grant	-	-	-	-
138 ABC Grant	-	-	-	-
140 STP Local	(28,146)	1,317	1,317	-
143 LA County Park Bond	-	-	-	-
145 Waste Mgt Enforcement Grant	1,035,081	1,001,121	901,461	(99,660)
146 Senior Meals Program	95,009	129,321	16,549	(112,772)
149 Used Oil Block Grant	17,426	17,426	2,726	(14,700)
150 Inmate Welfare	10,938	10,947	10,947	-
153 Public Safety Augmentation	368,411	412,867	428,432	15,565
155 COPS/SLESF	637,476	358,747	2,359	(356,388)
156 USDOJ COVID	-	-	-	-
158 CRV Recycling Grant	122,961	122,961	122,961	-
159 Summer Meals Program	-	-	-	-
179 ARPA Local Fiscal Recovery Funds	-	404,285	404,286	1
181 Maintenance District #1	2,957,334	3,273,980	3,587,830	313,850
182 Maintenance District #2	752,859	832,087	930,446	98,359
183 WC CSS CFD	405,651	455,250	389,060	(66,190)
184 Maintenance District #4	2,147,449	2,270,104	1,113,169	(1,156,935)
186 Maintenance District #6	246,883	271,780	92,889	(178,891)
187 Maintenance District #7	352,439	392,289	214,253	(178,036)
188 Citywide Maintenance District	1,223,144	808,766	672,819	(135,947)
189 Sewer Maintenance	8,882,135	6,657,721	5,919,300	(738,421)
190 Auto Plaza Improvement District	(109,936)	(58,261)	(4,655)	53,606
191 General Plan Update	537,260	537,260	37,260	(500,000)
197 Measure W Stormwater	1,130,118	1,290,820	2,398,920	1,108,100
205 PEG Fund	28,743	12,937	12,957	20



Changes in Fund Balance

	Audited Fund Balance 6/30/2021	Estimated Fund Balance 6/30/2022	Projected Fund Balance 06/30/2023	Projected Change in Fund Balance 6/30/2023
207 OTS Grants	(18,768)	87	27,967	27,880
210 LA County Grant - 1st District	-	-	-	-
212 Art In Public Places	297,823	298,080	98,332	(199,748)
218 2006 Homeland Security Grant	(78,030)	-	-	-
220 WC Community Svcs Foundation	306,357	360,156	42,619	(317,537)
221 Police Private Grants	-	-	-	-
224 Measure R	3,310,521	3,015,344	2,818,834	(196,510)
225 CDBG - R	-	-	-	-
231 Advanced Traffic Mgt System	-	-	-	-
233 Taskforce Reg. Autotheft Prev.	5,488	8	691	683
234 City Law Enforcement Grant Fund	-	-	-	-
235 Measure M	4,048,091	4,875,080	4,482,181	(392,899)
236 Measure A	-	-	408,000	408,000
237 SB1 - Road Maintenance Rehab	4,454,515	4,099,543	3,444,124	(655,419)
238 Law Enforcement Tobacco Grant	-	-	-	-
239 CA Bureau of State Comm. Corr.	2,088	2,088	2,088	-
240 Measure H	(57,776)	-	-	-
241 CASP Certification & Training	83,459	83,459	83,459	-
242 Sportsplex	-	-	-	-
820 Successor Housing Agency	24,008,322	22,998,092	21,881,779	(1,116,313)
TOTAL SPECIAL REVENUE FUNDS	67,584,359	64,015,284	57,171,049	(6,844,235)
Capital Project Funds				
160 Capital Projects	9,687,492	5,350,394	2,290,395	(3,059,999)
161 Construction Tax	259,736	334,125	314,565	(19,560)
162 Information Technology	214,593	248,782	224,140	(24,642)
164 Police Facilities Dev. Impact Fees	131,039	156,649	21,249	(135,400)
165 Fire Facilities Dev. Impact Fees	7,210	38,276	38,276	-
166 Park Facilities Dev. Impact Fees	306,914	135,447	49,447	(86,000)
167 Admin. Facilities Dev. Impact Fees	22,113	26,687	29,287	2,600
168 PW Facilities Dev. Impact Fees	9,930	11,861	11,861	-
169 Park Acquisition Fund	2,251,480	2,055,325	2,059,165	3,840
170 PDF A - Del Norte	-	-	-	-
171 PDF B Palm View	-	-	-	-
172 PDF C Orangewood - Ca	670,253	285,725	286,295	570
173 PDF D Walmerado-Cam.	29,274	4,299	4,319	20
174 PDF E - Cortez	42,232	46,132	46,232	100
175 PDF F - Gal-Wogrov-Cam	310,202	310,732	311,262	530
176 PDF G - S.O./Ging/Shakes	-	-	-	-
177 PDF H - Friendship	-	-	-	-
180 Future Street Improvements	231,250	231,250	231,250	-
TOTAL CAPITAL PROJECT FUNDS	14,173,718	9,235,684	5,917,743	(3,317,941)



Changes in Fund Balance

	Audited Fund Balance 6/30/2021	Estimated Fund Balance 6/30/2022	Projected Fund Balance 06/30/2023	Projected Change in Fund Balance 6/30/2023
Debt Service Fund				
300 Debt Service - City	19,899,380	19,527,465	19,716,413	188,948
TOTAL DEBT SERVICE FUND	19,899,380	19,527,465	19,716,413	188,948
Internal Service Funds				
360 Self Insurance Uninsured Loss	-	-	-	-
361 Self Insurance General/Auto Liab	17,092	92,092	643,692	551,600
363 Self-Insurance Workers' Comp	2,555,596	2,757,334	2,754,729	(2,605)
365 Fleet Management	355,682	298,959	298,959	-
367 Vehicle Replacement	506,181	506,181	131,181	(375,000)
368 Retirement Health Savings Plan	345,368	345,768	346,168	400
TOTAL INTERNAL SERVICE FUNDS	3,779,919	4,000,334	4,174,729	174,395
Enterprise Funds				
375 Police Enterprise	38,329	341,619	744,868	403,249
376 Health Department	-	-	64,000	64,000
TOTAL ENTERPRISE FUND	38,329	341,619	808,868	467,249
Private Purpose Trust Funds				
810 Redevelopment Obligation Ret.	5,143,404	10,848,003	22,417,555	11,569,552
811 Successor Agency Merged DS	(1,589,147)	(1,589,147)	(1,589,147)	-
815 Successor Agency Admin.	-	(254,427)	(504,427)	(250,000)
853 CFD Debt Service	10,773,938	12,053,833	7,628,812	(4,425,021)
TOTAL PRIVATE PURPOSE TRUST FUNDS**	14,328,195	21,058,262	27,952,793	6,894,531
GRAND TOTAL	145,291,976	142,317,959	140,397,251	(1,746,313)

Transfer Summary

Fund	FY2019-20 Actual	FY2020-21 Actual	Original Budget FY2021-22	Estimated FY2021-22	Proposed Budget FY2022-23	Increase/ (Decrease)
Transfer In						
110	157,673	14,527,383	131,100	131,100	200,093	68,993
120	-	11,073	-	-	-	-
124	567,148	-	-	-	-	-
131	-	70,270	-	-	-	-
139	-	12,000	-	-	-	-
140	-	24,399	-	-	-	-
143	-	65,973	-	-	-	-
145	-	1,054,998	-	-	-	-
159	-	5,737	-	-	-	-
160	327,991	3,847,001	-	4,725,000	800,000	800,000
162	11,856	-	-	-	-	-
173	-	-	-	185,100	-	-
179	-	1,000,000	-	-	-	-
180	-	220,000	-	-	-	-
184	9,000	9,000	9,000	9,000	-	(9,000)
191	-	407,395	-	-	-	-
231	-	3,986	-	-	-	-
233	-	285,377	-	-	-	-
234	-	20,295	-	-	-	-
237	-	3,910,898	567,200	567,200	567,200	-
241	-	64,314	-	-	-	-
242	-	106,864	-	344,995	180,548	180,548
300	1,893,645	6,723,637	14,524,400	14,524,400	15,410,158	885,758
361	-	3,966,682	-	-	-	-
365	2,792	-	-	-	-	-
367	245,324	-	280,000	280,000	-	(280,000)
815	-	926,428	-	-	-	-
853	-	1,629,548	-	1,746,600	-	-
Transfer In Total	3,215,429	38,893,258	15,511,700	22,513,395	17,157,999	1,646,299
Transfer Out						
110	1,474,057	13,408,972	13,782,200	18,852,195	15,525,348	1,743,148
117	182,042	-	-	-	-	-
124	-	3,343,750	100,000	100,000	-	(100,000)
133	-	10	-	-	-	-
160	11,856	183,496	-	-	-	-
165	-	101,713	-	-	-	-
169	-	1,034,796	-	-	-	-
172	-	-	-	185,100	-	-
179	-	1,000,000	-	-	-	-
182	9,000	9,000	9,000	9,000	-	(9,000)
189	-	-	100,000	100,000	-	(100,000)
221	-	22	-	-	-	-
300	-	186,582,240	-	-	-	-
365	63,282	-	-	-	-	-
367	2,792	-	-	-	-	-
550	-	896,109	-	-	-	-
810	1,314,727	3,931,966	3,136,000	3,136,000	1,432,558	(1,703,442)
811	-	874,779	-	-	-	-



Transfer Summary

Fund	FY2019-20 Actual	FY2020-21 Actual	Original Budget FY2021-22	Estimated FY2021-22	Proposed Budget FY2022-23	Increase/ (Decrease)
815	157,673	69,421	131,100	131,100	200,093	68,993
Transfer Out Total	3,215,429	211,436,274	17,258,300	22,513,395	17,157,999	(100,301)

In FY2022-23, the General Fund transfers out funding to Debt Service and the City's Measure of Effort (MOE) for SB1 - Road Maintenance Rehab (Fund 237).

The Succussor Agency (Fund 815) transfer out the Debt Service payment for the 2006 Bonds to the Debt Service Fund.



General Fund Summary

	FY2019-20 Actual	FY2020-21 Actual*	Original Budget FY2021-22	Estimated FY2021-22	Proposed Budget FY2022-23	Increase/ (Decrease)
Revenue						
Property Tax	27,378,987	29,680,553	28,204,200	28,635,749	28,986,300	782,100
Sales Tax	17,033,647	20,412,164	15,900,000	22,800,000	23,142,000	7,242,000
Other Taxes	9,356,188	8,834,366	8,167,200	8,981,000	9,446,000	1,278,800
Charges For Service	5,957,071	5,603,193	5,336,000	7,007,498	7,578,220	2,242,220
Fines & Forfeitures	873,497	1,183,233	608,000	1,021,700	1,023,290	415,290
Interdept Charges	1,415,799	1,189,215	1,423,800	1,423,800	1,196,200	(227,600)
Licenses & Permits	1,548,859	2,389,535	1,964,100	3,544,084	3,167,810	1,203,710
Other Revenues	2,089,953	409,468	82,800	64,530	136,670	53,870
Revenue From Other Agencies	2,755,302	4,341,434	4,813,300	3,431,118	3,994,525	(818,775)
Use of Money & Property	2,367,948	138,473	1,183,600	801,500	1,078,300	(105,300)
Revenue Total	70,777,250	74,181,633	67,683,000	77,710,979	79,749,315	12,066,315
Expenditures						
Materials & Services	10,088,722	10,083,560	9,911,000	9,983,135	11,139,165	1,228,165
Allocated Costs	3,707,827	2,444,202	2,579,900	2,486,944	2,605,797	25,897
Capital Assets	231,058	-	-	29,995	-	-
Salaries & Benefits	54,922,906	56,959,531	41,541,000	47,838,575	50,162,753	8,621,753
Debt Service	4,000	-	-	-	-	-
Expenditures Total	68,954,513	69,487,292	54,031,900	60,338,649	63,907,715	9,875,815
Revenues Less Expenditures	1,822,736	4,694,341	13,651,100	17,372,330	15,841,600	
Net Transfers	(1,329,108)	1,118,412	(13,651,100)	(18,721,095)	(15,325,255)	
Net Change in Fund Balance	493,628	5,812,753	-	(1,348,765)	516,345	
Beginning Fund Balance	19,181,696	19,675,324	25,488,077	25,488,077	24,139,312	
Ending Fund Balance	19,675,324	25,488,077	25,488,077	24,139,312	24,655,657	
<i>Reserve Requirement (17%)</i>	<i>11,722,267</i>	<i>11,812,840</i>	<i>9,185,423</i>	<i>10,257,570</i>	<i>10,864,312</i>	

*For consistency, the FY2020-2021 Bond Transfer-In and Payment towards Unfunded Pension Liability have been excluded.



General Fund Summary by Department

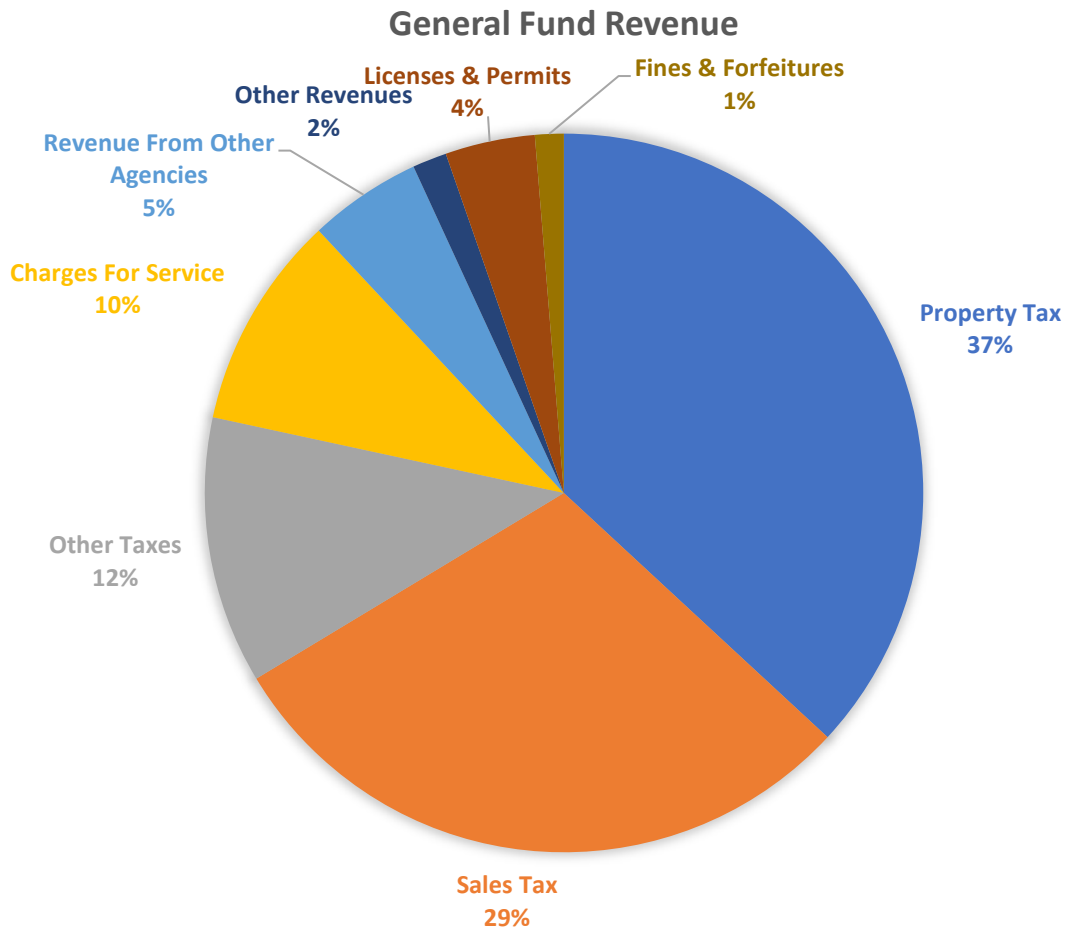
	FY2019-20 Actual	FY2020-21 Actual*	Original Budget FY2021-22	Estimated FY2021-22	Proposed Budget FY2022-23	Increase/ (Decrease)
Revenue						
Community Development	2,359,450	4,448,915	2,698,100	6,402,500	5,606,090	2,907,990
Finance	32,517	69,428	69,700	92,040	92,700	23,000
Fire	4,127,283	4,378,840	3,448,500	4,115,218	4,757,600	1,309,100
General Revenue	61,645,443	64,026,366	58,899,200	64,980,882	66,342,325	7,443,125
Police	1,488,963	898,793	1,346,200	1,454,000	1,601,500	255,300
Public Services	1,123,594	359,292	1,221,300	666,339	1,349,100	127,800
Revenue Total	70,777,250	74,181,633	67,683,000	77,710,979	79,749,315	12,066,315
Expenditures						
Administration	2,645,547	2,226,321	2,535,200	2,516,956	2,463,677	(71,523)
City Clerk	571,888	342,406	378,300	495,128	543,713	165,413
Community Development	2,197,253	2,239,740	1,862,900	2,498,751	3,242,427	1,379,527
Finance	2,254,719	14,099,997	1,996,600	1,924,518	2,435,479	438,879
Fire	22,479,859	20,430,223	16,989,200	20,605,299	20,544,117	3,554,917
Human Resources	859,384	910,874	666,200	823,439	794,097	127,897
Police	32,470,950	25,082,179	24,010,300	26,992,989	27,844,530	3,834,230
Public Services	5,474,915	4,155,550	5,593,200	4,481,568	6,039,675	446,475
Expenditures Total	68,954,513	69,487,292	54,031,900	60,338,649	63,907,715	9,875,815
Revenues Less Expenditures	1,822,736	4,694,341	13,651,100	17,372,330	15,841,600	
Net Transfers	(1,329,108)	1,118,412	(13,651,100)	(18,721,095)	(15,325,255)	
Net Change in Fund Balance	493,628	5,812,753	-	(1,348,765)	516,345	
Beginning Fund Balance	19,181,696	19,675,324	25,488,077	25,488,077	24,139,312	
Ending Fund Balance	19,675,324	25,488,077	25,488,077	24,139,312	24,655,657	
<i>Reserve Requirement (17%)</i>	<i>11,722,267</i>	<i>11,812,840</i>	<i>9,185,423</i>	<i>10,257,570</i>	<i>10,864,312</i>	

*For consistency, the FY2020-2021 Bond Transfer-In and Payment towards Unfunded Pension Liability have been excluded.



General Fund Revenue Summary

	FY2019-20 Actual	FY2020-21 Actual	Original Budget FY2021-22	Estimated FY2021-22	Proposed Budget FY2022-23	Increase/ (Decrease)
Property Tax	27,378,987	29,680,553	28,204,200	28,635,749	28,986,300	782,100
Other Taxes	9,356,188	8,834,366	8,167,200	8,981,000	9,446,000	1,278,800
Charges For Service	5,957,071	5,603,193	5,336,000	7,007,498	7,578,220	2,242,220
Licenses & Permits	1,548,859	2,389,535	1,964,100	3,544,084	3,167,810	1,203,710
Fines & Forfeitures	873,497	1,183,233	608,000	1,021,700	1,023,290	415,290
Interdept Charges	1,415,799	1,189,215	1,423,800	1,423,800	1,196,200	(227,600)
Other Revenues	2,089,953	409,468	82,800	64,530	136,670	53,870
Revenue From Other Agencies	2,755,302	4,341,434	4,813,300	3,431,118	3,994,525	(818,775)
Use of Money & Property	2,367,948	138,473	1,183,600	801,500	1,078,300	(105,300)
Sales Tax	17,033,647	20,412,164	15,900,000	22,800,000	23,142,000	7,242,000
Grand Total	70,777,250	74,181,633	67,683,000	77,710,979	79,749,315	12,066,315



General Fund Revenue

	FY2019-20 Actual	FY2020-21 Actual	Original Budget FY2021-22	Estimated FY2021-22	Proposed Budget FY2022-23	Increase/ (Decrease)
Property Tax						
Current Year Secured	12,819,006	12,866,797	13,000,000	13,314,800	13,714,000	714,000
Suppl In Lieu of VLF	12,432,425	12,904,211	12,904,200	13,272,300	13,272,300	368,100
Residual/Excess Tax Increment	2,127,556	3,909,545	2,300,000	2,048,649	2,000,000	(300,000)
Property Tax Total	27,378,987	29,680,553	28,204,200	28,635,749	28,986,300	782,100
Other Taxes						
Business License Tax	2,464,076	2,453,425	2,200,000	2,450,000	2,474,500	274,500
Contractors License Tax	431,858	3,360	-	2,100	2,100	2,100
Documentary Transfer Tax	506,268	427,557	331,400	454,000	454,000	122,600
Franchise	4,445,101	4,644,360	4,435,800	4,455,900	4,864,000	428,200
Transient Occupancy Tax	1,508,885	1,305,663	1,200,000	1,619,000	1,651,400	451,400
Other Taxes Total	9,356,188	8,834,366	8,167,200	8,981,000	9,446,000	1,278,800
Charges For Service						
Admin Cost Recovery Fee	31,031	10,029	4,600	22,900	26,110	21,510
After Hours Plan Check	8,853	27,999	-	24,000	26,780	26,780
Afterschool Program-Orangewood	488	-	-	-	70,300	70,300
Afterschool Programs-Vine	174,235	-	175,000	126,600	166,700	(8,300)
Afterschool Program-Wescove	111,480	-	162,700	-	87,000	(75,700)
Ambulance Services	2,629,196	2,099,421	2,300,000	2,364,000	2,496,600	196,600
Ambulance Subscription Fee	69	69	100	-	-	(100)
Business License Processing Fee	14,740	17,092	14,000	34,100	34,100	20,100
Clearance Letter & Process	330	220	300	300	300	-
EMS Treatment Fee	390,530	428,550	300,000	231,100	310,800	10,800
Expedited Plan Check	18,206	8,988	23,000	13,600	11,330	(11,670)
Facility Rental - Ccc	132,465	53,289	130,000	199,100	137,300	7,300
Facility Rentals	95,736	90,300	72,000	169,700	111,000	39,000
Facility Rentals - Shadow Oak	57,126	5,442	57,100	10,900	40,100	(17,000)
False Alarms	198,708	12	-	-	198,700	198,700
Fire Emergency Incident Billing Fee	44,579	23,880	27,700	12,600	12,600	(15,100)
Fire Incident Report Copying	1,720	1,340	1,600	2,100	2,100	500
Fire Plan Check/Insp. Fees	167,311	273,196	167,000	306,600	306,600	139,600
Fire Seminar	14,112	36,867	19,800	31,300	50,000	30,200
Foreclosure Registration	48,375	43,625	50,000	23,600	-	(50,000)
Graffiti Restitution	510	6,948	2,500	1,700	1,700	(800)
Jail Booking	74,625	62,612	50,000	68,600	68,600	18,600
Misc Reimbursement	4,373	6,068	26,500	-	1,530	(24,970)
Misc Reimbursements	5,124	2,974	-	3	-	-
Paid Parking - Civic Center	37,424	8,691	20,000	14,100	14,100	(5,900)
Palm View After School Program	78,872	(150)	78,900	32	121,300	42,400
Park Shelter Rentals	17,550	3,100	17,500	29,600	22,300	4,800
Passport Photos	1,548	-	3,000	-	2,100	(900)
Passport Services	11,011	350	11,000	6,207	10,700	(300)
Permit Document Retention Fee	-	31,726	-	35,400	35,400	35,400
Photocopying	4	-	-	2	-	-
Plan Check Fees	341,181	1,323,196	375,000	2,113,700	1,769,540	1,394,540
Plan Review Surcharge	79,333	187,903	90,000	265,200	233,810	143,810
Planning Filing Fees	346,457	394,531	350,000	332,900	374,920	24,920
Police Reimbursements	100,953	33,269	75,000	75,000	75,000	-
Recreation Classes	59,769	-	59,800	-	97,300	37,500
Recreation Classes/Programs - Ccc	81,710	2	80,000	45,300	97,900	17,900



General Fund Revenue

	FY2019-20 Actual	FY2020-21 Actual	Original Budget FY2021-22	Estimated FY2021-22	Proposed Budget FY2022-23	Increase/ (Decrease)
Rental - Roller Hockey	29,818	16,745	29,800	-	-	(29,800)
Returned Check Fee	914	425	200	500	500	300
Search Fees	4,045	3,848	2,000	3,900	3,900	1,900
Senior Center Rentals	56,140	10,462	56,100	34,800	61,700	5,600
Senior Classes	20,918	581	20,900	8,300	24,100	3,200
Senior Donations	6,569	(21)	7,000	-	6,800	(200)
Senior Excursions	21,262	439	20,000	7,500	24,600	4,600
Service Fee - Credit/Debit Cards	15,441	49,979	30,000	56,500	56,500	26,500
Special Events	-	-	-	-	3,600	3,600
Sports - Ccc	8,984	-	11,200	1,300	16,600	5,400
Sportsplex Rentals	-	585	-	-	-	-
Street Address Change Review	800	1,200	200	554	600	400
Towing Franchise	167,191	166,834	195,000	276,700	276,700	81,700
Waste Management Fees	82,248	85,011	46,500	57,200	88,000	41,500
Ground Emerg. Med. Trans.	163,011	85,565	173,000	-	-	(173,000)
Charges For Service Total	5,957,071	5,603,193	5,336,000	7,007,498	7,578,220	2,242,220
Licenses & Permits						
A.C. & P.C.C. Paving	27,654	260	30,000	20,000	10,300	(19,700)
Animal Control	57,115	126,586	200,000	-	178,100	(21,900)
Building Permits	776,937	1,060,064	950,000	1,751,200	1,448,180	498,180
Curb & Gutter	190	-	-	-	-	-
Curb Drains, All Other Insp	468	294	1,000	1,200	1,030	30
Driveway Approach	4,763	6,531	6,000	15,600	11,330	5,330
Electrical Permits	143,233	163,447	160,000	148,200	160,680	680
Encroachment	45,478	118,733	46,000	338,800	235,870	189,870
Excavation	28,111	44,164	40,000	86,400	66,950	26,950
Fire Permit Fees	46,118	47,256	57,000	65,400	55,000	(2,000)
Grading	31,455	89,296	30,000	172,100	134,930	104,930
Miscellaneous Sewer Facilities	1,012	1,310	1,000	-	1,030	30
Onsite Improvements	29,597	301,205	50,000	80,900	196,730	146,730
Other Licenses & Permits	22,884	14,580	16,400	9,284	12,600	(3,800)
Plumbing Permits	128,338	126,132	130,000	126,900	130,810	810
Sewer Maintenance	1,001	1,242	1,000	-	1,030	30
Sidewalk	38,574	1,444	80,000	2,800	2,060	(77,940)
Street Improvements	50,265	60,479	50,000	331,500	201,880	151,880
Street Obstruction	107,060	200,386	107,100	325,200	270,890	163,790
Walls (Retaining, Overheight)	8,606	26,128	8,600	68,600	48,410	39,810
Licenses & Permits Total	1,548,859	2,389,535	1,964,100	3,544,084	3,167,810	1,203,710
Fines & Forfeitures						
Admin Citation-Comm Enhancemei	859	72,059	50,000	97,600	99,190	49,190
Administrative Citations	18,104	32,644	18,000	34,600	34,600	16,600
Collection Agency Fee	22,627	70,099	-	120,400	120,400	120,400
Foreclosure Penalties	-	3,400	-	-	-	-
Late Payment Penalty	215,702	660,906	-	355,200	355,200	355,200
Parking Code Fines	356,536	185,122	250,000	217,200	217,200	(32,800)
Vehicle Code Fines	181,089	111,803	200,000	119,900	119,900	(80,100)
Vehicle Impound Fees	52,030	47,200	60,000	76,800	76,800	16,800
Waste Diversion Plan Forfeiture	26,550	-	30,000	-	-	(30,000)
Fines & Forfeitures Total	873,497	1,183,233	608,000	1,021,700	1,023,290	415,290
Interdept Charges						



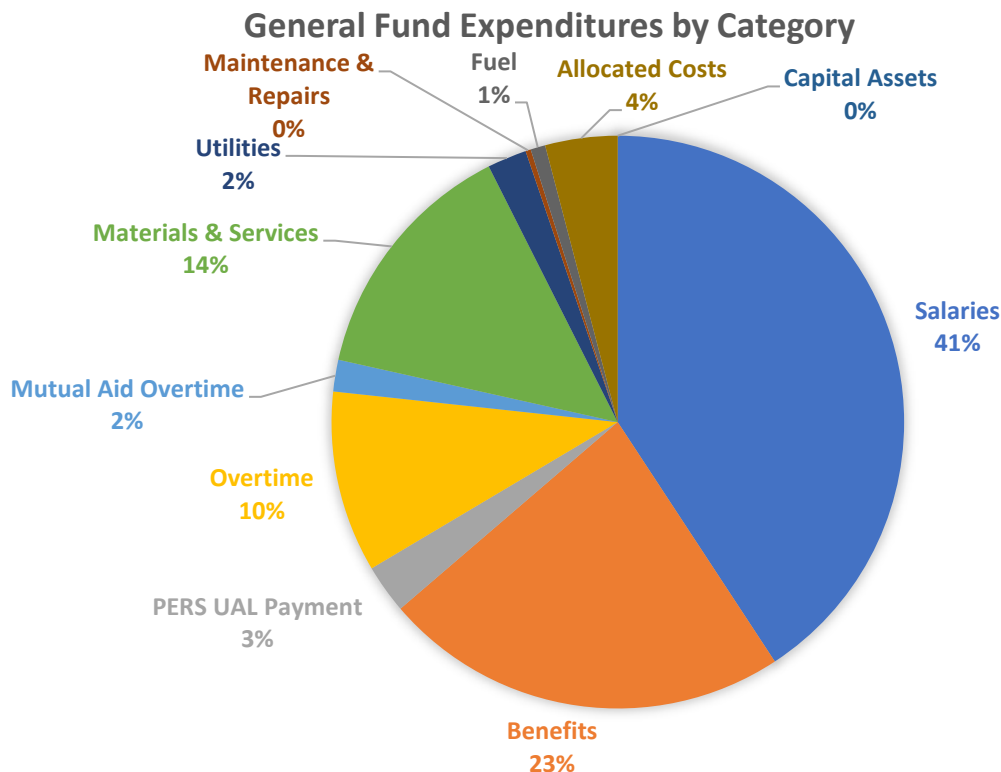
General Fund Revenue

	FY2019-20 Actual	FY2020-21 Actual	Original Budget FY2021-22	Estimated FY2021-22	Proposed Budget FY2022-23	Increase/ (Decrease)
Overhead	1,415,799	1,189,215	1,423,800	1,423,800	1,196,200	(227,600)
Interdept Charges Total	1,415,799	1,189,215	1,423,800	1,423,800	1,196,200	(227,600)
Other Revenues						
Advertising Revenue	30,944	31,792	23,000	12,500	36,600	13,600
Claims Settlements	820	179,600	700	600	600	(100)
Contractual Reimbursement	2,128	3,934	-	-	-	-
Final Map	5,000	96,397	15,000	2,400	50,470	35,470
Landscaping - County	22,074	6,100	12,200	-	-	(12,200)
Miscellaneous	57,005	84,016	8,400	47,315	47,300	38,900
Proceeds From Auction	418	7,247	-	1,715	1,700	1,700
Proceeds From Sale	1,971,228	-	23,000	-	-	(23,000)
Sale Maps/Plans/Documents	337	382	500	-	-	(500)
Other Revenues Total	2,089,953	409,468	82,800	64,530	136,670	53,870
Revenue From Other Agencies						
Crossing Guard Aid	46,740	10,150	64,000	130,000	130,000	66,000
Fire State Mandated Inspect	72,239	79,434	72,200	95,300	95,300	23,100
Mutual Aid Cost Reimbursement	267,274	1,298,678	330,000	985,818	1,365,900	1,035,900
P.O.S.T.	47,441	51,110	30,000	40,000	40,000	10,000
Prop A Exchange	1,650,000	1,350,000	1,500,000	1,700,000	1,868,325	368,325
School Resource Officer Reimb	197,884	131,814	300,000	300,000	300,000	-
St Motor Vehicle Lieu Tx	85,569	77,816	85,500	122,600	122,600	37,100
State Grant	300,000	-	-	-	15,000	15,000
State Mandated Revenue	69,680	33,648	91,200	57,400	57,400	(33,800)
HHS Covid Relief Funds	18,474	-	2,340,400	-	-	(2,340,400)
State Covid Relief Funds	-	1,308,784	-	-	-	-
Revenue From Other Agencies Total	2,755,302	4,341,434	4,813,300	3,431,118	3,994,525	(818,775)
Use of Money & Property						
Fair Value Adjustment	1,034,575	(941,282)	-	-	-	-
Interest Income	632,918	307,343	458,900	62,300	316,600	(142,300)
Rent	679,245	767,109	724,700	739,200	748,100	23,400
Rental Income	21,210	5,302	-	-	13,600	13,600
Use of Money & Property Total	2,367,948	138,473	1,183,600	801,500	1,078,300	(105,300)
Sales Tax						
Sales & Use Taxes	17,033,647	20,412,164	15,900,000	22,800,000	23,142,000	7,242,000
Sales Tax Total	17,033,647	20,412,164	15,900,000	22,800,000	23,142,000	7,242,000
Grand Total	70,777,250	74,181,633	67,683,000	77,710,979	79,749,315	12,066,315



General Fund Expenditure Summary

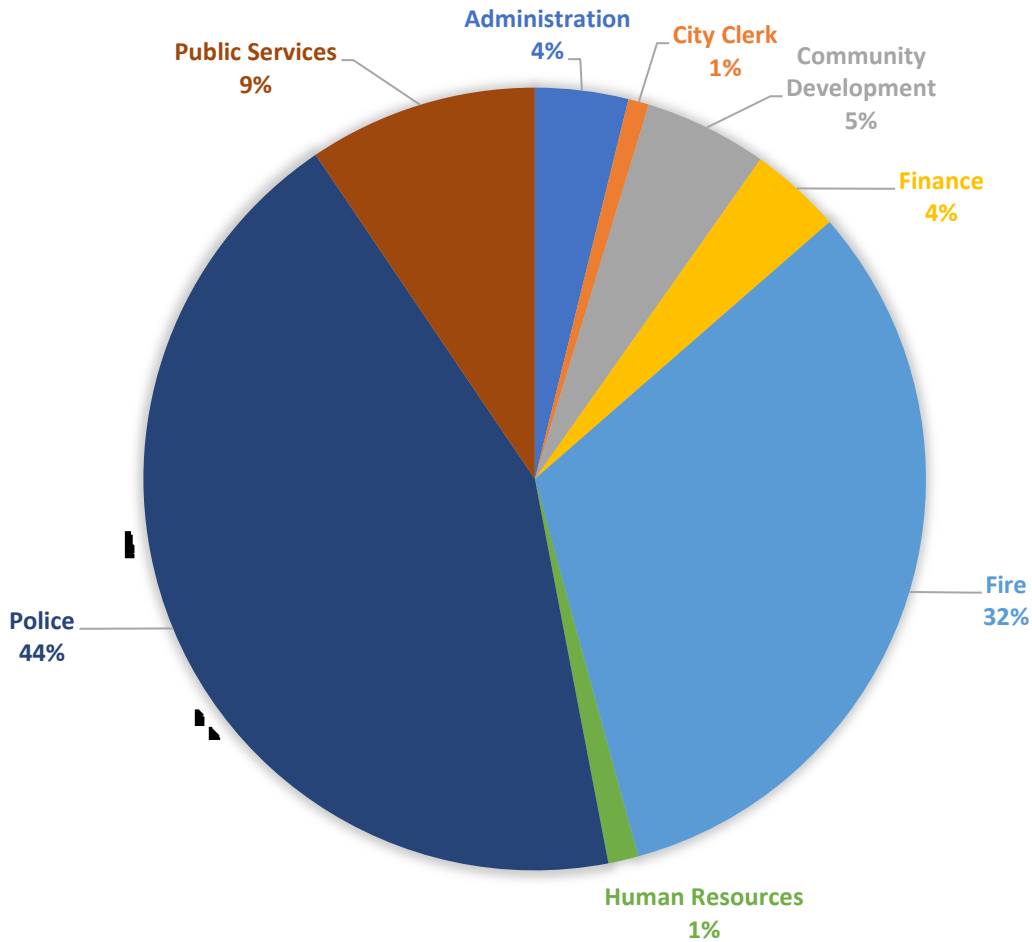
	FY2019-20 Actual	FY2020-21 Actual	Original Budget FY2021-22	Estimated FY2021-22	Proposed Budget FY2022-23	Increase/ (Decrease)
Salaries & Benefits						
Benefits	15,818,462	15,636,629	14,286,700	16,160,582	14,676,092	389,392
Mutual Aid Overtime	219,041	1,105,073	214,500	896,198	1,138,225	923,725
Overtime	5,392,718	5,749,816	3,369,700	6,337,832	6,540,000	3,170,300
PERS UAL Payment	10,752,318	12,023,091	1,082,400	1,086,848	1,764,239	681,839
Salaries	22,740,367	22,444,922	22,587,700	23,357,115	26,044,197	3,456,497
Salaries & Benefits Total	54,922,906	56,959,531	41,541,000	47,838,575	50,162,753	8,621,753
Materials & Services						
Fuel	437,966	393,770	389,100	531,354	541,200	152,100
Maintenance & Repairs	104,338	113,827	219,500	119,552	189,150	(30,350)
Materials & Services	8,366,858	8,319,897	7,918,000	7,988,640	8,993,015	1,075,015
Utilities	1,179,559	1,256,066	1,384,400	1,343,589	1,415,800	31,400
Materials & Services Total	10,088,722	10,083,560	9,911,000	9,983,135	11,139,165	1,228,165
Capital Assets						
Capital Assets	231,058	-	-	29,995	-	-
Capital Assets Total	231,058	-	-	29,995	-	-
Debt Service						
Materials & Services	4,000	-	-	-	-	-
Debt Service Total	4,000	-	-	-	-	-
Allocated Costs						
Allocated Costs	3,707,827	2,444,202	2,579,900	2,486,944	2,605,797	25,897
Allocated Costs Total	3,707,827	2,444,202	2,579,900	2,486,944	2,605,797	25,897
Grand Total	68,954,513	69,487,292	54,031,900	60,338,649	63,907,715	9,875,815



General Fund Expenditure Summary by Department

	FY2019-20 Actual	FY2020-21 Actual	Original Budget FY2021-22	Estimated FY2021-22	Proposed Budget FY2022-23	Increase/ (Decrease)
Administration	2,645,547	2,226,321	2,535,200	2,516,956	2,463,677	(71,523)
City Clerk	571,888	342,406	378,300	495,128	543,713	165,413
Community Development	2,197,253	2,239,740	1,862,900	2,498,751	3,242,427	1,379,527
Finance	2,254,719	14,099,997	1,996,600	1,924,518	2,435,479	438,879
Fire	22,479,859	20,430,223	16,989,200	20,605,299	20,544,117	3,554,917
Human Resources	859,384	910,874	666,200	823,439	794,097	127,897
Police	32,470,950	25,082,179	24,010,300	26,992,989	27,844,530	3,834,230
Public Services	5,474,915	4,155,550	5,593,200	4,481,568	6,039,675	446,475
Grand Total	68,954,513	69,487,292	54,031,900	60,338,649	63,907,715	9,875,815

General Fund Expenditures by Category





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General Fund

Administration

City Council

Mission Statement

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

About

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

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

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

Expenditures

	FY 2020-21 Actual	FY 2021-22 Original Budget	FY 2021-22 Estimate	FY 2022-23 Budget	Increase/ (Decrease)
Salaries & Benefits	52,590	51,200	49,847	49,467	(1,733)
Salaries	47,823	45,900	46,152	45,900	0
Benefits	4,767	5,300	3,695	3,567	(1,733)
Materials & Services	10,456	19,000	11,730	16,840	(2,160)
Materials & Services	9,970	16,300	11,208	16,300	0
Utilities	486	2,700	522	540	(2,160)
Grand Total	63,046	70,200	61,577	66,307	(3,893)



General Fund

Administration

City Manager's Office

Mission Statement

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

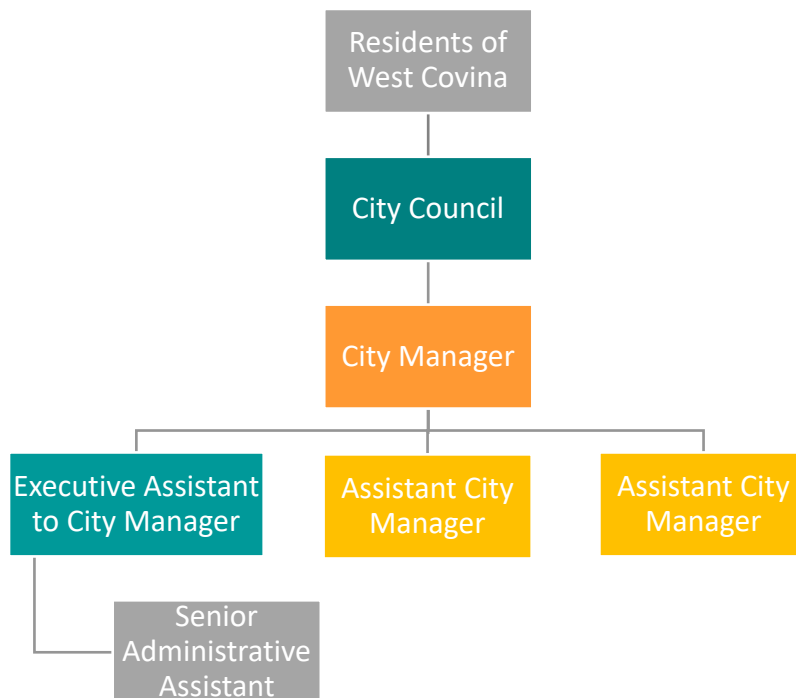
About

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

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

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

Organization Chart



General Fund

Administration

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Estimate	FY 2022-23 Proposed	Change
Full-Time					
Administrative Assistant II	1	1	0	0	0
Assistant City Manager	1	1	2	2	0
City Manager	1	1	1	1	0
Exec Assistant To City Manager	1	1	1	1	0
Sr Administrative Assistant	0	0	1	1	0
Full-Time Total	4	4	5	5	0
Grand Total	4	4	5	5	0

Goals and Objectives

1. Protect Public Safety; Public Health Department, seek provisional approval from the California Department of Public Health (CDPH) for municipal health department.
2. Improve the aesthetics of medians (with landscaping, irrigation & electricity).
3. Address Homeless Issues; partner with area cities on a regional response to inadequacies of existing Measure H program.
4. Maintain Good Intergovernmental Relations; Regulatory Compliance, 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).
5. Achieve Fiscal Sustainability & Financial Stability; maintain and monitor the City’s Fiscal Health:
 - 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 & update contracts for waste hauling, towing and facility use.
 - Adopt new purchasing policies.
 - Update fee schedule.
 - Install new financial management system.
6. A Well-Planned Community; Development Code Update, continue work on a comprehensive revision of the City’s Zoning Ordinance. (In May 2021, the City Council retained KTG Group to reflect efficient development regulations and processes and State law - the update is scheduled to be completed in 2023).
7. A Creative & Active Community; expand the lineup of community events.



General Fund

Administration

Prior Year Accomplishments

- Responded to the COVID-19 Pandemic; partnered with various organizations to provide our residents convenient COVID testing at several locations in our community. Garnered donations for the community.
- West Covina PD has installed Flock Safety automated license plate reading (ALPR) cameras in strategic areas around the city in the pursuit of proactively addressing crime in the city.
- The city was excited to host its very first State of the City which was a complete success. The event brought members of the community together.
- Completed installation of new play area at Friendship Park and Cortez Park.
- moving forward with replacing the existing pour in place rubberized safety surfacing at Palmview, Aroma and Walmerado parks.
- West Covina Sportsplex; The City took charge of our beautiful sportsplex and managing the facility.
- Installed a new bathroom at Shadow Oak Park (lower plateau area).
- Hosted our 1st Spring Festival working with our local nonprofits.
- Initiated Development Code Update process.
- Increased our unfunded reserves.
- Capital Improvement Program (CIP) project updates.
- Completed Energy upgrade project with Alliance on retrofits and upgrades to city facilities and equipment.
- Approved contract with Conservation Corps to beautify medians along major corridors.
- Health Department: initiated Health Assessment Survey for the community.
- Hosted July 3rd Event at the Sportsplex.
- Brought back summer concert series.
- Reopened city facilities including Community Centers. Brought back programming for youth and seniors.
- Conducted Transit evaluation to provide better public transit services to our community.
- Completed City Council Redistricting.
- Approved MOU with all bargaining units, 3 year contract.
- Increased staffing for Police, Public Services (Maintenance) and Community Development Department (Code Enforcement Division).
- Approved funding for new equipment and improvements to fire stations.
- Received \$100, 000 in federal grant funds for body-worn cameras.



General Fund

Administration

Performance Measures

Metric	Department Goal or Objective Addressed	FY 2020-21 Actual	FY 2021-22 Estimate	FY 2022-23 Budget
Taxable Assessed Value	#1	9,351,074	9,700,600	10,000,000

Expenditures

	FY 2020-21 Actual	FY 2021-22 Original Budget	FY 2021-22 Estimate	FY 2022-23 Budget	Increase/ (Decrease)
1120-City Manager					
Salaries & Benefits					
Salaries	289,759	304,500	417,515	383,495	78,995
Benefits	220,813	221,500	233,878	181,750	(39,750)
Overtime	531	-	341	350	350
PERS UAL Payment	-	29,900	29,902	19,023	(10,877)
Salaries & Benefits Total	511,104	555,900	681,636	584,618	28,718
Materials & Services					
Materials & Services	49,065	57,100	55,418	54,600	(2,500)
Maintenance & Repairs	2,521	2,000	1,089	2,000	-
Utilities	576	600	1,199	600	-
Materials & Services Total	52,162	59,700	57,706	57,200	(2,500)
Allocated Costs					
Allocated Costs	85,442	85,400	85,400	85,400	-
Allocated Costs Total	85,442	85,400	85,400	85,400	-
1120-City Manager Total	648,708	701,000	824,742	727,218	26,218
1140-City Attorney					
Materials & Services					
Materials & Services	595,838	535,000	431,115	535,000	-
Materials & Services Total	595,838	535,000	431,115	535,000	-
1140-City Attorney Total	595,838	535,000	431,115	535,000	-
Grand Total	1,244,546	1,236,000	1,255,857	1,262,218	26,218

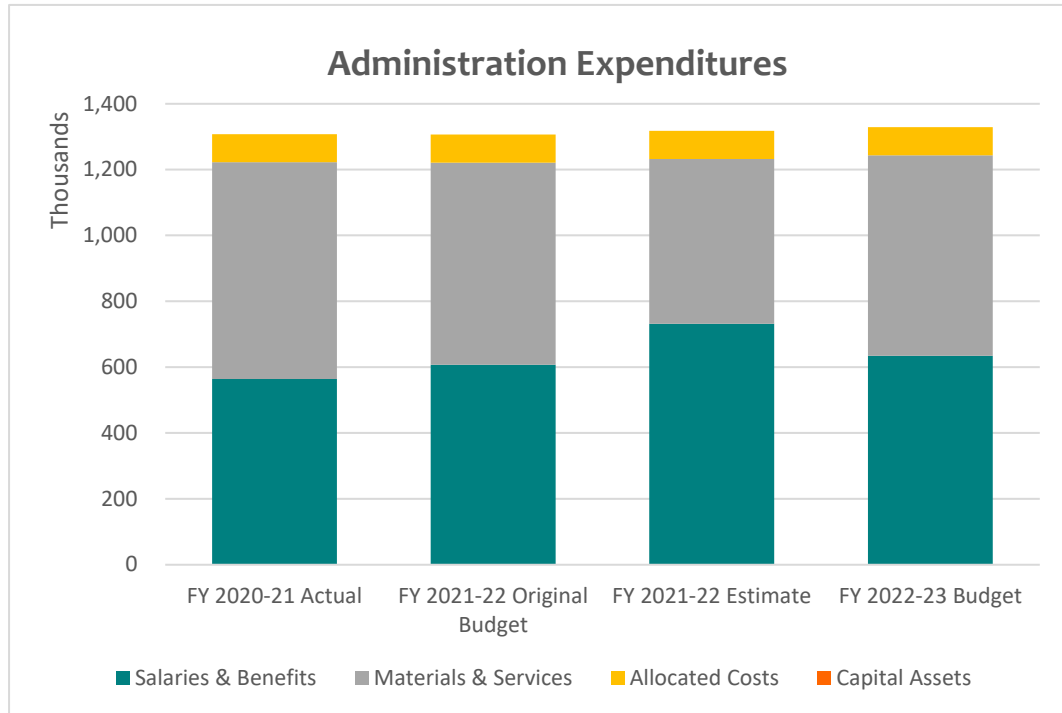
Major Changes

- An Assistant City Manager position was added in FY 2021-22.
- Expenditures have been adjusted to prior year actuals throughout.



General Fund

Administration



	FY 2020-21 Actual	FY 2021-22 Original Budget	FY 2021-22 Estimate	FY 2022-23 Budget	Increase/ (Decrease)
1110-City Council					
Salaries & Benefits	52,590	51,200	49,847	49,467	(1,733)
Materials & Services	10,456	19,000	11,730	16,840	(2,160)
1110-City Council Total	63,046	70,200	61,577	66,307	(3,893)
1120-City Manager					
Salaries & Benefits	511,104	555,900	681,636	584,618	28,718
Materials & Services	52,162	59,700	57,706	57,200	(2,500)
Allocated Costs	85,442	85,400	85,400	85,400	-
1120-City Manager Total	648,708	701,000	824,742	727,218	26,218
1140-City Attorney					
Materials & Services	595,838	535,000	431,115	535,000	-
1140-City Attorney Total	595,838	535,000	431,115	535,000	-
Grand Total	1,307,592	1,306,200	1,317,434	1,328,525	22,325



General Fund

City Clerk

Mission Statement

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

About

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

Administration

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



Elections

The City Clerk’s Office coordinates all City elections for elective office, initiatives, referenda, and recalls. The City’s general municipal elections are consolidated with the Los Angeles County Elections Division and will be held in November of even numbered years starting in November 2018.

Political Reform Act

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

Public Records Act & Public Information

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

Commissions

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

General Fund

City Clerk

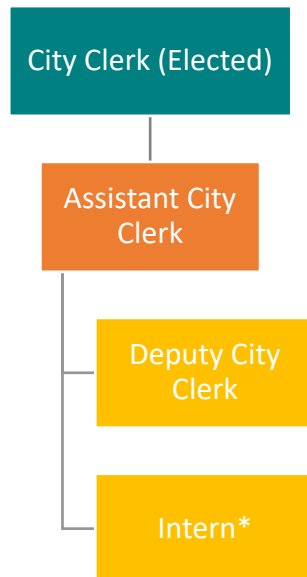
Records Management Program

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



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

Organization Chart



**Part-Time, unpaid*

	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	
	Actual	Actual	Estimate	Proposed	Change
Full-Time					
Assistant City Clerk	1	1	1	1	0
Deputy City Clerk	1	1	1	1	0
Full-Time Total	2	2	2	2	0
Part-Time					
Intern	1	1	1	1	0
Part-Time Total	1	1	1	1	0
Grand Total	3	3	3	3	0



General Fund

City Clerk

Goals and Objectives

1. Continue to maintain high level of transparency in the daily operations of the City Clerk’s Office and the accurate recordings of the legislative actions of the City Council Successor Agency.
2. Provide exceptional ongoing support to the City Council, staff, and the public
3. Continue conversion of official City documents to electronic format on an on-going basis in accordance with our records retention schedule through the implementation of the Laserfiche Electronic Document Management System.
4. Update the City’s Conflict of Interest Policy.
5. Serve as the City’s Election Official for the upcoming 2022 General Municipal Election.

Accomplishments

- Prepared, published, and distributed 52 agendas and 26 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 all resolutions, ordinances, contracts, and recorded documents approved by the City Council.
- Continued ongoing scanning efforts to convert files into electronic format.
- Started to convert documents that require signatures to DocuSign to improve effectiveness both internally and externally.
- Received, processed and responded to 488 Public Records Act requests.
- Received and processed 34 claims for damages, 49 subpoenas, and 9 summons.
- Updated City’s website to further increase transparency. Talk about the redistricting page.
- Coordinated with consultant to begin the process of analyzing the City’s municipal fees for service.
- Adopted new Council District Boundaries based on the data from the 2020 Census.

Performance Measures

Metric	Department Goal or Objective Addressed	FY 2020-21 Actual	FY 2021-22 Estimate	FY 2022-23 Budget
Percentage of Public Records Act requests received and fulfilled within 10 days of request.	#1	90%	87%	100%
Percentage of complete City Council Agenda packets available online 5 days prior to Council meeting. (Does not include Special Meetings).	#1	100%	100%	100%
Percentage of complete Subpoena for Records fulfilled by the designated production date.	#1	95%	94%	100%
Percentage of Resolutions and Ordinances posted online within 5 business days of receipt.	#1	N/A	N/A	100%



General Fund

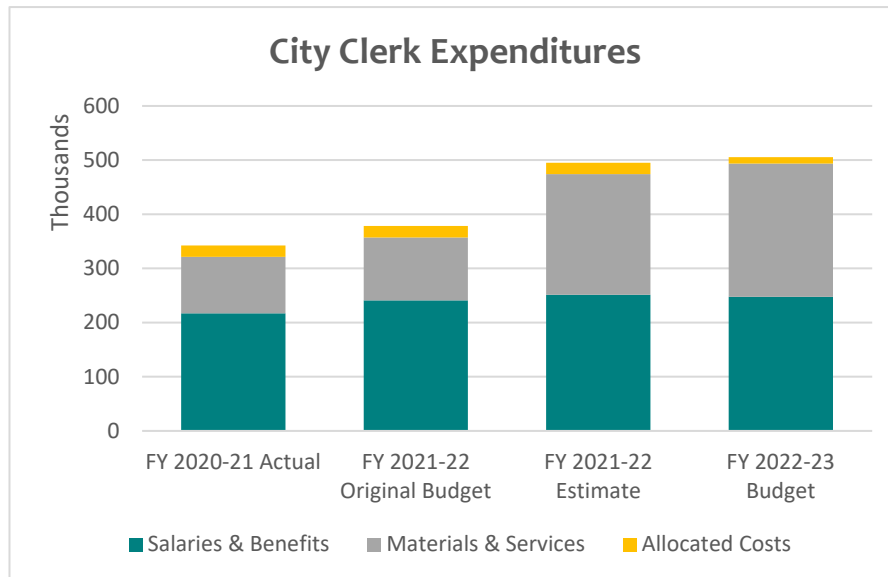
City Clerk

Expenditures

	FY 2020-21 Actual	FY 2021-22 Original Budget	FY 2021-22 Estimate	FY 2022-23 Budget	Increase/ (Decrease)
Salaries & Benefits	216,988	241,000	251,351	270,631	29,631
Salaries	164,492	173,500	172,041	192,381	18,881
Benefits	52,495	51,500	63,346	67,380	15,880
PERS UAL Payment	-	16,000	15,964	10,870	(5,130)
Materials & Services	104,286	116,200	222,677	251,982	135,782
Materials & Services	103,649	115,700	216,198	248,782	133,082
Maintenance & Repairs	638	500	6,479	3,200	2,700
Allocated Costs	21,132	21,100	21,100	21,100	-
Allocated Costs	21,132	21,100	21,100	21,100	-
Grand Total	342,406	378,300	495,128	543,713	165,413

Major Changes

- Funding for the Election in FY 2022-23 was added.
- One-time funding for the Master Fee Study and Cost Allocation Plan was removed in FY2022-23.
- Funding for Docusign was included in the FY2022-23 budget.
- Funding for training was added this fiscal year.



General Fund

Finance

Mission Statement

To manage and protect the City’s financial resources by applying generally accepted accounting and investment principles and enforce the City’s business license and purchasing ordinances as outlined in the West Covina Municipal Code.

About

The Finance Department is responsible for all financial affairs of the City of West Covina. The goal of the Finance Department is to maintain financial stability, provide accurate and timely financial information and recommendations to the City’s decision makers, 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.

Finance 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.

The department consists of six main functions.



Administration

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 City Council so decision makers have a full 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



General Fund

Finance

documents, processing budget transfers and carryover requests, and assisting with end of year 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. 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 on new computer equipment and software and develops office automation standards.

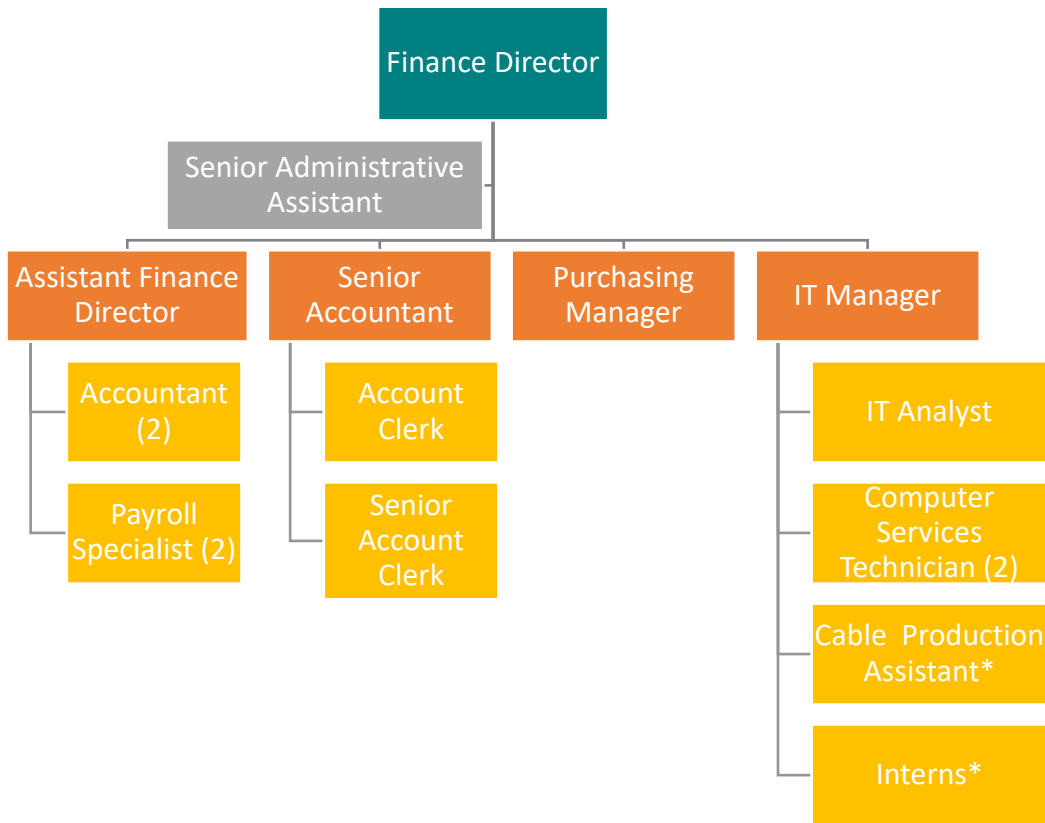
IT is also responsible for the administration of citywide telecommunications including the City’s telephone system and City cell phones.



General Fund

Finance

Organization Chart



*Part-time



General Fund

Finance					
	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Estimate	FY 2022-23 Proposed	Change
Full-Time					
Account Clerk	1	1	1	1	0
Accountant	2	4	2	2	0
Accounting Manager	1	0	0	0	0
Accounting Technician	2	1	0	0	0
Administrative Assistant I	1	1	0	0	0
Assistant Finance Director	0	1	1	1	0
Communications Technician	1	1	0	0	0
Computer Services Technician	1	1	1	2	1
Finance Director	1	1	1	1	0
Information Tech Analyst I	1	1	1	1	0
Information Technology Manager	1	1	1	1	0
Payroll Specialist	0	0	2	2	0
Purchasing Manager	1	1	1	1	0
Senior Account Clerk	1	1	1	1	0
Senior Accountant	0	0	1	1	0
Sr Administrative Assistant	0	0	1	1	0
Full-Time Total	14	15	14	15	1
Part-Time					
Cable Production Assistant	0	0	1	1	0
Intern - It	0	0	2	1	-1
Management Analyst I	2	2	1	0	-1
Sr Communications Technician	0	0	1	1	0
Part-Time Total	2	2	5	3	-2
Grand Total	16	17	19	18	-1

Goals and Objectives

1. Maintain and monitor the City’s fiscal health.
2. Coordinate the exchange of Proposition A funds to generate General Fund revenue.
3. Receive Government Finance Officers Association’s Certificate of Achievement for Excellence in Financial Reporting Award Program for the Fiscal Year ended June 30, 2022.
4. Receive Government Finance Officers Association’s Distinguished Budget Presentation Awards Program for the Fiscal Year ended June 30, 2023.
5. Complete the Successor Agency reconciliation and secure repayment of all current and past enforceable obligations.
6. Develop a plan to begin addressing the City’s Other Post-Employment Benefits (OPEB) Liability.



General Fund

Finance

7. Create/update desk policies and procedures for each job function within the Finance Department to assist with training and succession planning.
8. Continue implementation of Fiscal Recovery Plan and submit quarterly to State Auditors.
9. Implement upgrade of financial software by June 30, 2023.
10. Implement upgrade of land management software by June 30, 2023.

Accomplishments

- Coordinated the exchange of approximately \$2.8 million in Proposition A funds with another agency resulting in \$1.7 million in revenue for the General Fund.
- Continued to review City’s Finance policies to ensure that the City has strong internal controls that detect errors in a timely fashion.
- Updated Financial Recovery Plan and submitted to the State Auditors for approval.
- Reduced number of audit findings from five down to one.
- Updated City’s purchasing policy.
- Hired new Assistant Finance Director, IT Manager, Senior Accountant and Payroll Specialist.
- Reorganized the department to increase efficiencies and provide continuity of operations.
- Solicited, evaluated, selected, and secured contract to upgrade the City’s financial software.
- 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.
- Brought collection of Transient Occupancy Tax in-house to save on the cost of outsourcing.
- Cross trained payroll duties to speed up the process and ensure continuity of operations.
- Successful completed seven separate audits including Metro Funds and AA Nutrition.
- Provided financial analysis throughout labor negotiations to aid in securing new agreements.

Performance Data

Metric	Department Goal or Objective Addressed	FY 2020-21 Actual	FY 2021-22 Estimate	FY 2022-23 Budget
Percent of Actual Revenue within Original Budget	#1	-11%	-8%	-5%
Significant Audit Findings	#1	5	1	0



General Fund

Finance

Expenditures

	FY 2020-21 Actual	FY 2021-22 Original Budget	FY 2021-22 Estimate	FY 2022-23 Budget	Increase/ (Decrease)
1310-Finance Administration					
Salaries & Benefits					
Salaries	699,246	858,200	806,746	833,880	(24,320)
Benefits	291,144	237,800	322,846	307,417	69,617
Overtime	183	2,000	524	2,860	860
PERS UAL Payment	-	69,700	69,692	59,242	(10,458)
Salaries & Benefits Total	990,573	1,167,700	1,199,808	1,203,399	35,699
Materials & Services					
Materials & Services	1,030,396	762,000	659,518	1,165,380	403,380
Maintenance & Repairs	2,792	3,000	1,292	2,800	(200)
Materials & Services Total	1,033,187	765,000	660,810	1,168,180	403,180
Allocated Costs					
Allocated Costs	63,863	63,900	63,900	63,900	-
Allocated Costs Total	63,863	63,900	63,900	63,900	-
1310-Finance Administration Total	2,087,624	1,996,600	1,924,518	2,435,479	438,879
1340-Information Technology					
Salaries & Benefits					
Salaries	243,519	262,800	293,193	396,640	133,840
Benefits	63,058	60,700	77,166	83,412	22,712
Overtime	2,338	2,000	3,572	3,680	1,680
PERS UAL Payment	-	16,300	16,321	21,740	5,440
Salaries & Benefits Total	308,915	341,800	390,252	505,472	163,672
Materials & Services					
Fuel	-	-	275	280	280
Materials & Services	528,863	711,300	699,748	515,500	(195,800)
Utilities	71,235	127,900	85,310	82,700	(45,200)
Maintenance & Repairs	9,370	48,000	23,937	29,000	(19,000)
Materials & Services Total	609,468	887,200	809,270	627,480	(259,720)
Allocated Costs					
Allocated Costs	345	-	-	2,200	2,200
Allocated Costs Total	345	-	-	2,200	2,200
1340-Information Technology Total	918,729	1,229,000	1,199,522	1,135,152	(93,848)
Grand Total	3,006,352	3,225,600	3,124,040	3,570,631	345,031

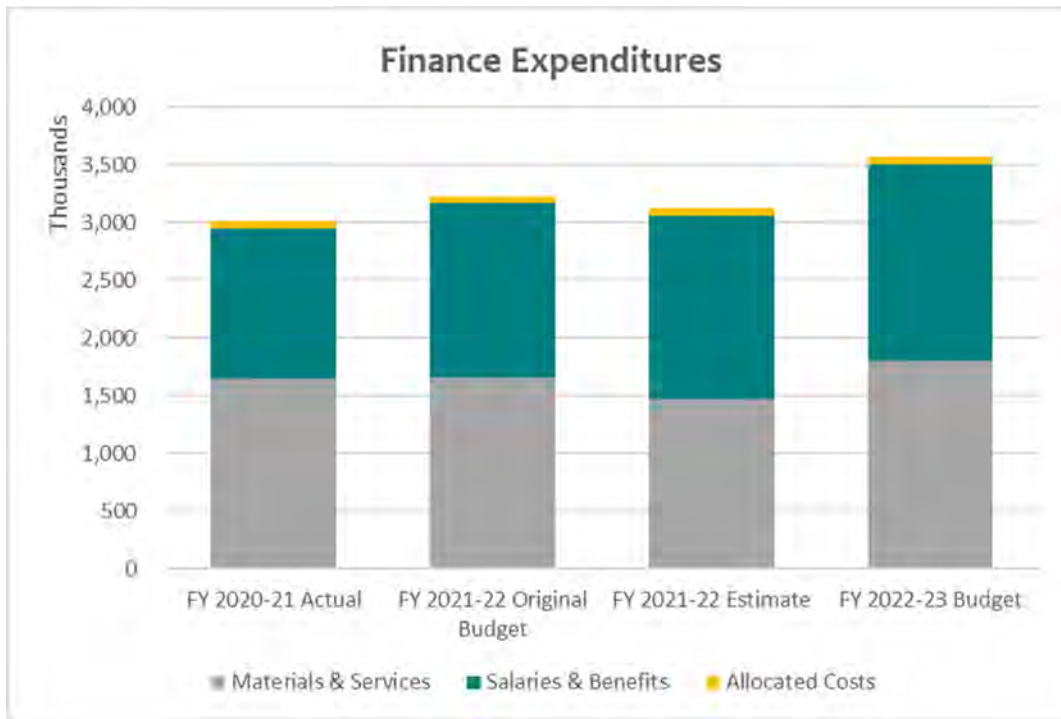
Major Changes

- Part-time Management Analyst position has been removed and a part-time intern position was upgraded to a full-time position in FY2022-23.
- Contract for sales tax auditing has been included under Materials & Services – this was previously debited from Sales Tax revenue in the General Fund.
- Contract for business licenses under Materials & Services has been increased proportionally to estimated revenue.



General Fund

Finance





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General Fund

Human Resources

Mission Statement

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

About

The Human Resources Department serves approximately 312 full-time personnel and 95 part-time and limited-service staff. The department is responsible for the administration of all personnel and risk management functions of the City. The main objectives of the Human Resources Department are as follows: carry out the directives of the City Council and City Manager in the most cost effective and efficient manner possible; provide timely and reliable information and recommendations to the City’s decision makers when called upon; provide an equitable and healthy work environment for all employees; mitigate all unnecessary risk, loss, and liability for the City and its surrounding community; and provide valuable and responsive support services to all other City departments to enable them to complete their respective missions.

The Department is comprised of three functional areas:



Human Resources

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

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

Risk Management

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

- Workers’ Compensation Program Administration:
 - Case Management;
 - Claims Administration;
 - Litigation and Legal Defense Management;
 - Employee Injury Prevention and Rehabilitation Programs;
 - Workplace Safety Programs; and



Human Resources

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

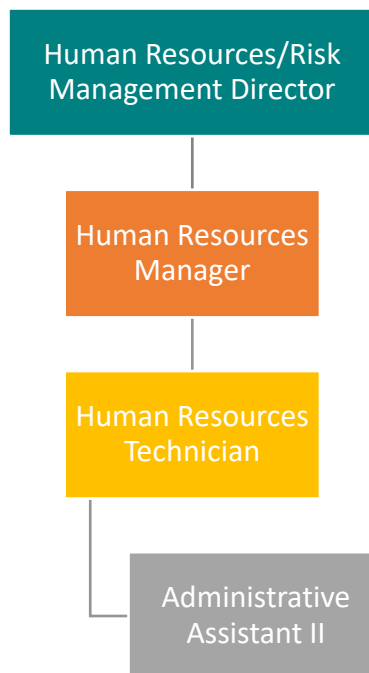
Human Resources Commission

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

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

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

Organization Chart



Human Resources

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Estimate	FY 2022-23 Proposed	Change
Full-Time					
Administrative Assistant II	0	1	1	1	0
Human Resources Analyst I	0	1	0	0	0
Human Resources Director	1	1	1	1	0
Human Resources Manager	0	0	1	1	0
Human Resources Technician	1	1	1	1	0
Management Analyst I	2	0	0	0	0
Full-Time Total	4	4	4	4	0
Part-Time					
Intern	0	0	0	1	1
Part-Time Total	0	0	0	1	1
Grand Total	4	4	4	5	1

Goals and Objectives

1. Continue to ensure workplace safety protocols are in place for City employees as we navigate the COVID-19 pandemic.
2. Improve the City’s risk transfer to the CJPIA by developing more effective processes for assessing and mitigating risks, establishing insurance requirements, and maintaining compliance with all insurance requirements and recommendations in conjunction with CJPIA.
3. Negotiate successor Memoranda of Understanding (MOU’s) for the Fire Association.
4. Continue to update and revise the City’s Personnel Rules to incorporate MOU changes as well as changes in law, policy, and best practices.
5. Reduce workers’ compensation claims and expenditures through better practices and procedures, in conjunction with CJPIA.
6. Reduce general liability claims and expenditures through better practices and procedures, in conjunction with CJPIA.
7. Ensure employees are receiving mandated trainings, such as SB 1343 and AB 1825, to stay compliant with laws.
8. Conduct an employee Wellness and Benefits fair to coincide with open enrollment to allow vendors to provide updates and important communications regarding health plans and other employee benefits.
9. Host an Employee Appreciation event for staff in the fall of 2022.
10. File Retention / Destruction Project

General Fund

Human Resources

Accomplishments

- Negotiated 3-year successor Memoranda of Understanding (MOU’s) through June 2024 for eight (8) bargaining units with expired contracts.
- Reviewed more than 3,281 applications for 50+ recruitments.
- Continued internship program, giving students the opportunity to gain valuable applied experience and make connections in professional fields they are considering for career paths by placing 14 interns in various departments.
- Hired (2) Assistant City Managers, Finance Director, Assistant Finance Director, Deputy Director of Public Services and IT Manager.
- Completed Benefits Open Enrollment for Plan Year 2022 for all Full-Time employees in Fall of 2021.
- Minimum wage increases per SB 3 (Leno Chapter 4), \$15.00 per hour effective January 1, 2022.

Performance Data

Metric	Department Goal or Objective Addressed	FY 2020-21 Actual	FY 2021-22 Estimate	FY 2022-23 Budget
COVID Positive Cases	#1, 4, 6	102	44	0
Workers Compensation Loss Rate per \$100 of Payroll	#5	\$3.41	\$4.37	\$4.46
Open Liability Claims	#32	16	48	32

Expenditures

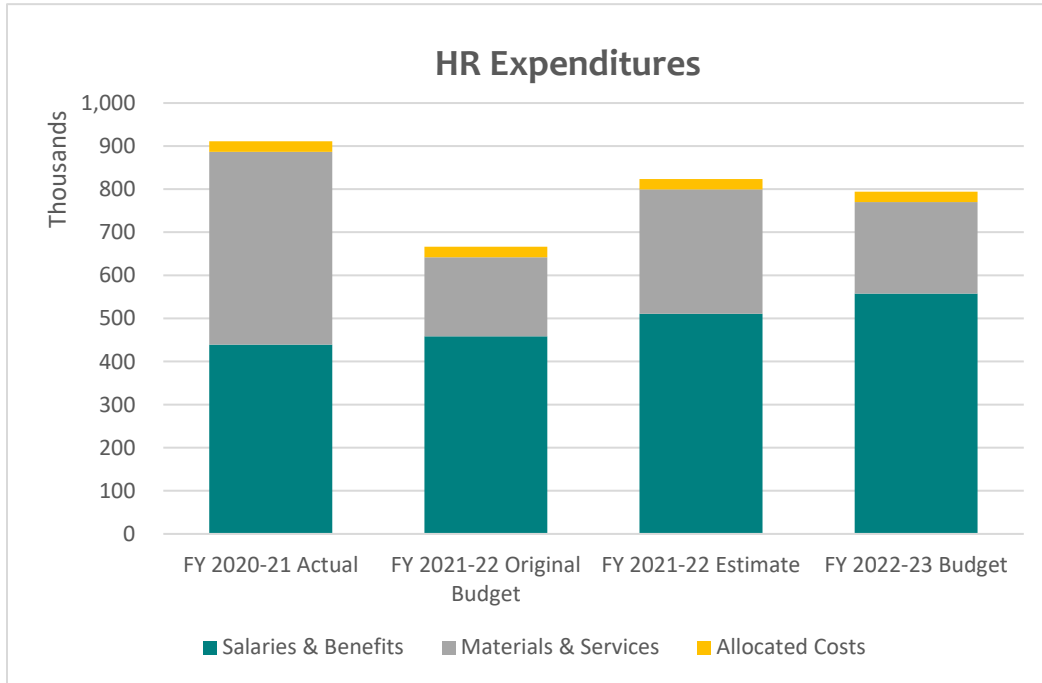
	FY 2020-21 Actual	FY 2021-22 Original Budget	FY 2021-22 Estimate	FY 2022-23 Budget	Increase/ (Decrease)
1401-HR Commission	978	1,600	309	3,143	1,543
Salaries & Benefits	978	1,600	309	3,143	1,543
Salaries	950	1,500	300	3,090	1,590
Benefits	28	100	9	53	(47)
1410-Human Resources	909,896	664,600	823,130	790,954	126,354
Salaries & Benefits	438,009	456,700	510,457	554,269	97,569
Salaries	317,635	317,400	341,599	384,281	66,881
Benefits	120,371	110,200	139,790	148,248	38,048
Overtime	3	0	0	0	0
PERS UAL Payment	0	29,100	29,068	21,740	(7,360)
Materials & Services	447,658	183,700	288,473	212,485	28,785
Materials & Services	443,543	181,500	285,487	207,925	26,425
Maintenance & Repairs	3,715	2,200	2,090	3,000	800
Utilities	400	0	896	1,560	1,560
Allocated Costs	24,229	24,200	24,200	24,200	0
Allocated Costs	24,229	24,200	24,200	24,200	0
Grand Total	910,874	666,200	823,439	794,097	127,897



Human Resources

Major Changes

- Added funding for employee training.
- Legal fees have been reduced due to the end of labor union negotiations in FY2021-22.





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General Fund

Police Department

Mission Statement

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

About

The Police Department has a proud history of integrity and service. The Police Department has an authorized full-time workforce of 102 sworn officers and 49 civilians (including 17 Dispatchers who handle calls for both Police and Fire). 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. 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 all emergency dispatch operations for both Police and Fire.

West Covina Service Group (WCSG)

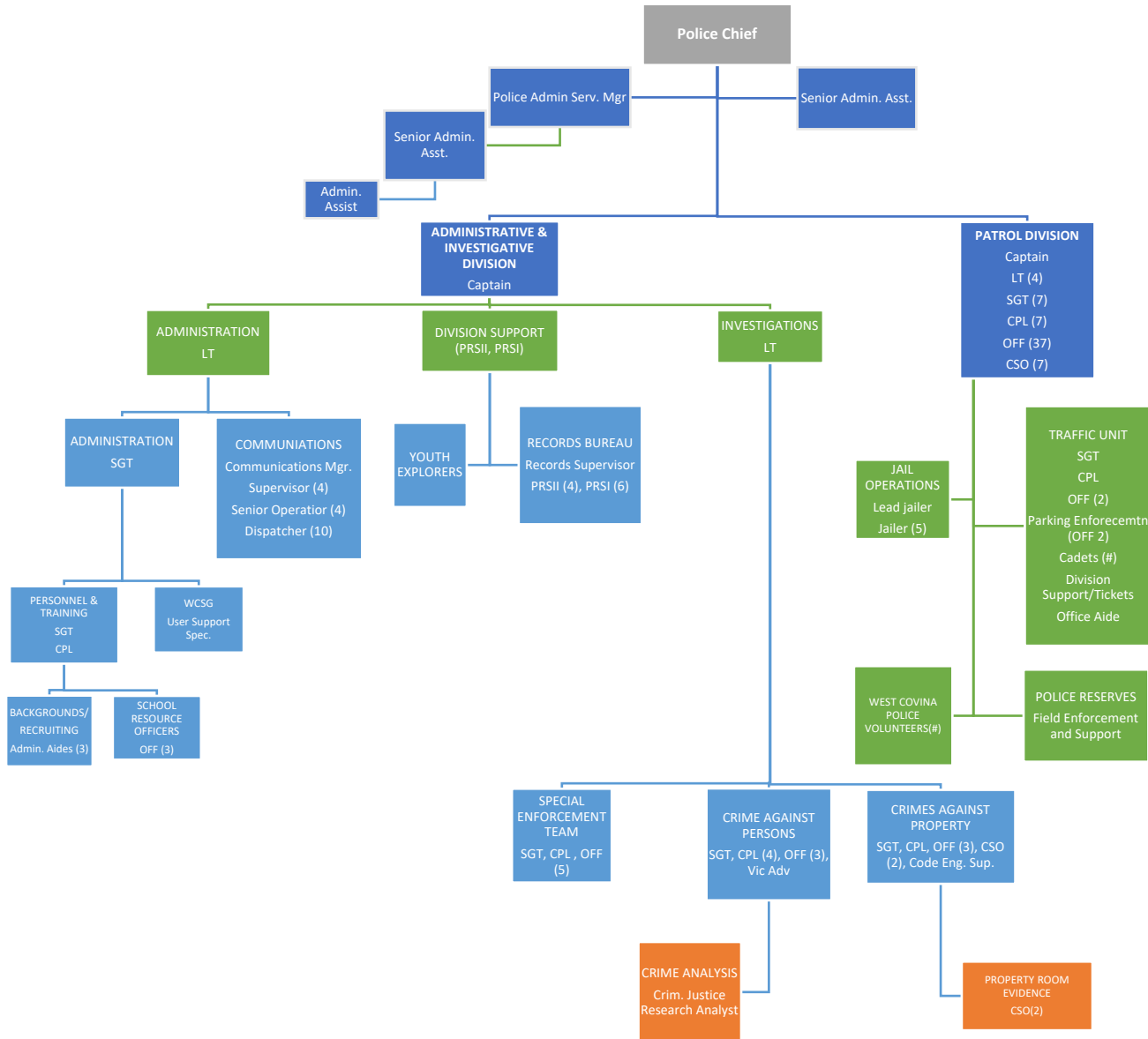
This group supplies Computer Aided Dispatch and Records Management System (CAD/RMS) service and technological support to West Covina and client agencies.



General Fund

Police Department

Organization Chart



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



General Fund

Police Department

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Estimate	FY 2022-23 Proposed	Change
Full-Time Sworn					
Corporal	17	17	17	17	0
Lieutenant	6	6	6	6	0
Officer	61	53	57	57	0
Police Captain	2	2	2	2	0
Police Chief	1	1	1	1	0
Police Officer Recruit	0	0	6	6	0
Sergeant	13	13	13	13	0
Full-Time Sworn Total	100	92	102	102	0
Full-Time					
Administrative Assistant I	1	1	0	0	0
Code Enforcement Supervisor	1	1	1	1	0
Communications Manager	1	1	1	1	0
Communications Supervisor	4	4	4	4	0
Community Services Officer	11	11	8	8	0
Criminal Justice Res Analyst I	1	1	1	1	0
Forensic Specialist Supervisor	0	0	1	1	0
Jailer	6	6	6	6	0
Lead Jailer	1	1	1	1	0
Police Admin Svcs Manager	1	1	1	1	0
Police Records Manager	0	0	1	1	0
Police Records Specialist I	6	6	3	3	0
Police Records Specialist II	4	4	4	4	0
Police Records Supervisor	1	1	0	1	1
Public Safety Dispatcher	10	10	8	8	0
Senior Software Developer	2	0	0	0	0
Software Developer	6	0	0	0	0
Software Development Manager	1	0	0	0	0
Sr Administrative Assistant	2	2	2	2	0
Sr Communications Operator	3	3	4	4	0
User Support Specialist	1	1	1	1	0
Victim Advocate	1	1	1	1	0
Full-Time Total	64	55	48	49	1



General Fund

Police Department					
	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Estimate	FY 2022-23 Proposed	Change
Part-Time					
Administrative Aide	0	0	3	3	0
Office Aide III	0	0	2	2	0
Pd Lieutenant - Level 1 Reserv	0	0	1	1	0
Pd Officer - Level 1	0	0	1	1	0
Pd Reserve Commander	0	0	1	1	0
Pd Reserve Sergeant - Level 1	0	0	1	1	0
Sr Communications Operator	1	1	1	1	0
Part-Time Total	1	1	10	10	0
Limited Service PT					
Police Cadet	0	0	7	7	0
Limited Service PT Total	0	0	7	7	0
Grand Total	165	148	167	168	1

- A Forensic Specialist Supervisor and Police Records Manager positions were added mid-year FY2021-22.
- 10 Sworn officers were approved with the adoption of the FY 2021-2022 Budget. For 2022-2023, staffing needs remained consistent.
- Three Community Service Officers, two Dispatchers, and three Records Specialists have been frozen the past two fiscal years and were removed from the position listing in FY 2021-2022.

Goals and Objectives

The department’s operational goals and the specific objectives they encompass are all geared toward the City Council’s goal of maintaining public safety.

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



General Fund

Police Department

- b) Continually update the public using the Department website and social media sites.
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.
- The Department implemented technology improvements to increase efficiency and improve the delivery of safety services to the community. The Department deployed electronic citation writer devices, electronic collision reporting, implemented an automated license plate reader (ALPR) camera system, secured grant funds for a software system to automate the submission of collision data to the State, and for a body-worn camera system. Additionally, about \$3 million in federal Coronavirus Recovery funds were used to purchase new radios for the Police and Fire Departments.
- Parts of the Department were restructured, adapting and improving the organization of work. Positions created were Internet Crimes Against Children (ICAC) Detective, a civilian Records Manager, and a civilian Forensics Manager.
- 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 FY 2021-22, the City Council authorized the addition of 10 Police Officer positions, to help address staffing and service needs. In the past year, the department conducted many recruitments and filed 32 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 1,497 individual contacts, cleared/removed 230 encampment sites, and successfully connected 514 individuals with homeless related services. Additionally, HOPE Officers issued 34 citations and made 75 arrests for crimes committed.
- The Department continued its excellent record of using special funds to improve public safety and police operations. Items funded last year included a School Resource Officer (SRO) position to focus on tobacco prevention at middle schools, vehicles and vehicle mounted equipment, an automated collision data submittal system, a body-worn camera system, and more. These specially funded items totaled about \$4 million, all without burdening the City General Fund or local taxpayers.



General Fund

Police Department

Performance Measures

Metric	Department Goal or Objective Addressed	FY 2020-21 Actual	FY 2021-22 Estimate
Dispatched calls for service	#1	62,456	59,953
Officer-initiated contacts	#1	18,898	8,173
Felony arrest	#1	690	1,142
Misdemeanor arrest	#1	701	1,306
Traffic citations	#1	1,984	2,533
Contacts by HOPE Officers	#1	867	1,497
Homeless encampments cleared	#1	113	230
Public information updates published on Department social media	#2	200	200
Training reimbursement revenue received	#3	\$51,110	\$40,000

Expenditures

	FY 2020-21 Actual	FY 2021-22 Original Budget	FY 2021-22 Estimate	FY 2022-23 Budget	Increase/ (Decrease)
Salaries & Benefits	22,711,267	21,413,100	24,257,150	25,058,413	3,645,313
Salaries	11,832,529	11,378,500	12,182,969	13,215,365	1,836,865
Benefits	8,464,201	7,894,100	8,472,159	7,752,375	(141,725)
Overtime	2,414,538	1,526,000	2,987,505	3,125,240	1,599,240
PERS UAL Payment	-	614,500	614,517	965,433	350,933
Materials & Services	1,155,796	1,284,800	1,560,345	1,476,020	191,220
Materials & Services	785,496	906,100	1,116,224	998,170	92,070
Fuel	295,168	272,500	383,933	391,050	118,550
Utilities	64,627	92,700	47,806	72,700	(20,000)
Maintenance & Repairs	10,506	13,500	12,382	14,100	600
Allocated Costs	1,215,116	1,312,400	1,178,262	1,310,097	(2,303)
Allocated Costs	1,215,116	1,312,400	1,178,262	1,310,097	(2,303)
Grand Total	25,082,179	24,010,300	26,995,757	27,844,530	3,834,230

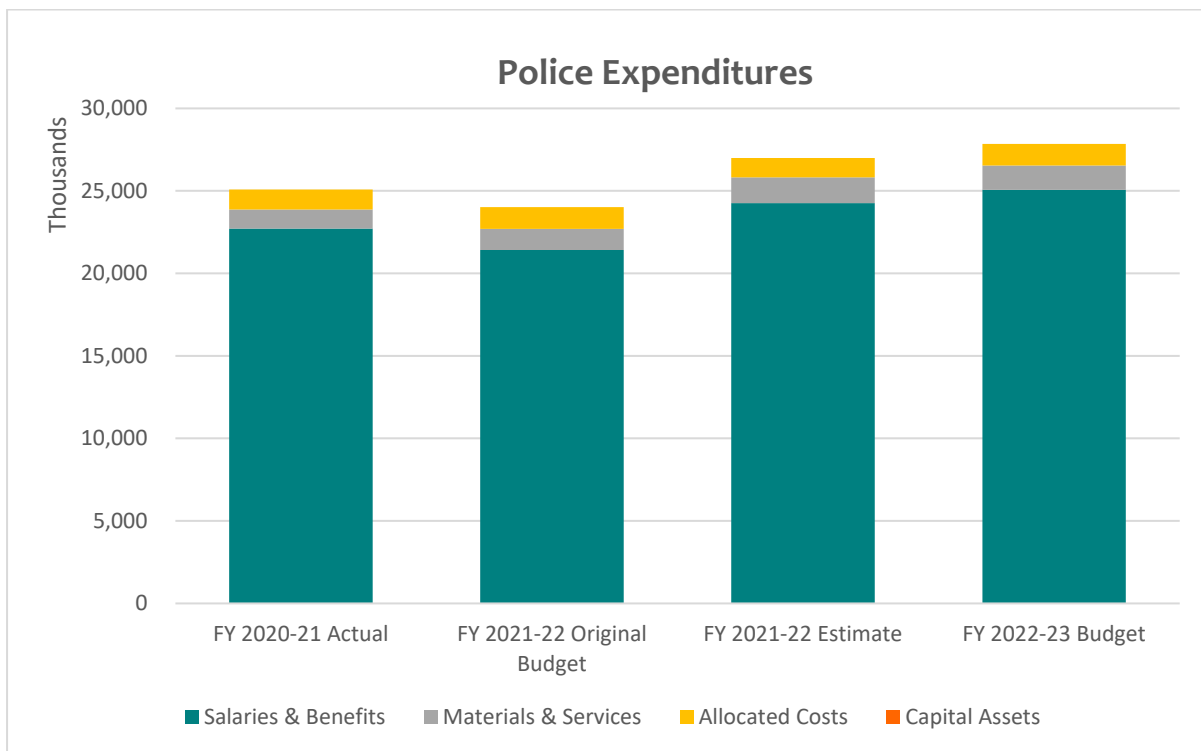


General Fund

Police Department

Major changes

- Salaries increased due to the annual base salary increase and additional sworn personnel. Salaries and overtime were analyzed and projected to reflect the actual expense incurred based on the current year estimate and prior year’s average expense.
- Decrease in benefits is due to changes in Memorandum of Understanding (MOU) for the Police Officers’ association (WCPOA) & Non-Sworn Safety effective July 1, 2021, through June 30, 2024
- Increase in materials & services is due to an increase in training, uniforms, and contractual services
- Allocated cost consists of fuel, vehicle maintenance, and vehicle replacement cost. Increase is due to an increase in fuel prices and fleet size
- A major contractual service consists of a crossing guard services which is part of a cost sharing opportunity. The city shares the cost of the School Resource Officers (SROs) and crossing guard services with local school districts.



General Fund

Police Department

Expenditures by Division

	FY 2020-21 Actual	FY 2021-22 Original Budget	FY 2021-22 Estimate	FY 2022-23 Budget	Increase/ (Decrease)
3110-Police Administration					
Salaries & Benefits	4,069,953	3,889,300	3,897,433	4,342,207	452,907
Materials & Services	880,513	1,032,100	1,221,689	1,131,090	98,990
Allocated Costs	30,300	8,000	5,613	18,638	10,638
3110-Police Administration Total	4,980,767	4,929,400	5,124,735	5,491,935	562,535
3115-Jail					
Salaries & Benefits	472,453	522,600	527,642	573,051	50,451
3115-Jail Total	472,453	522,600	527,642	573,051	50,451
3116-Dispatch					
Salaries & Benefits	1,719,068	1,669,400	1,873,380	2,005,430	336,030
3116-Dispatch Total	1,719,068	1,669,400	1,873,380	2,005,430	336,030
3120-Patrol					
Salaries & Benefits	10,875,281	10,335,800	11,844,955	11,778,671	1,442,871
Materials & Services	192,233	180,000	250,581	255,220	75,220
Allocated Costs	1,108,902	1,278,800	1,148,151	1,211,175	(67,625)
3120-Patrol Total	12,176,416	11,794,600	13,243,687	13,245,066	1,450,466
3121-Traffic					
Salaries & Benefits	935,940	1,007,700	788,515	994,746	(12,954)
Materials & Services	2,300	2,700	1,627	1,660	(1,040)
Allocated Costs	-	600	-	-	(600)
3121-Traffic Total	938,240	1,011,000	790,142	996,406	(14,594)
3125-Community Enhancement					
Salaries & Benefits	61,864	41,700	57,249	46,713	5,013
3125-Community Enhancement Total	61,864	41,700	57,249	46,713	5,013
3130-Investigations					
Salaries & Benefits	3,259,444	2,849,700	3,763,077	3,894,983	1,045,283
Materials & Services	80,156	70,000	86,448	88,050	18,050
Allocated Costs	75,913	25,000	24,498	80,284	55,284
3130-Investigations Total	3,415,513	2,944,700	3,874,023	4,063,317	1,118,617
3131-Special Enforcement Team					
Salaries & Benefits	1,317,264	1,096,900	1,504,899	1,422,612	325,712
Materials & Services	594	-	-	-	-
3131-Special Enforcement Team Total	1,317,859	1,096,900	1,504,899	1,422,612	325,712
Grand Total	25,082,179	24,010,300	26,995,757	27,844,530	3,834,230





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General Fund

Fire

Mission Statement

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

About

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

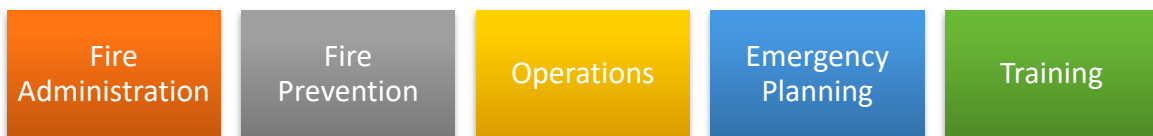
- Respond quickly.
- Treat people with respect and dignity.
- Utilize experience and training to assist in the "most appropriate" manner; and
- Look for additional opportunities to help make the community "safer."

From January 1, 2021, to December 31, 2021, the Fire Department responded to a total of 9,292 reported emergency incidents that originated from 9-1-1 calls. Emergency responses included; 6,438 calls for medical assistance, 2,249 calls for public assistance, 247 false alarms, 111 hazardous conditions, 234 fires, and 13 other type calls, for a total estimated fire loss of \$2,084,735.00. The average response time to all incidents was 8 minutes and 53 seconds.

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

- Fire Station No. 1: 819 S. Sunset Avenue
- Fire Station No. 2: 2441 E. Cortez Street
- Fire Station No. 3: 1433 W. Puente Avenue
- Fire Station No. 4: 1815 S. Azusa Avenue
- Fire Station No. 5: 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. 1, Fire Station No. 2, and Fire Station No. 4. The on-duty Assistant Fire Chief and the Command Vehicle that oversees and manages the day-to-day operations and resources for all five fire stations is located at Fire Station No. 2. 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.

Emergency Planning

- 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.



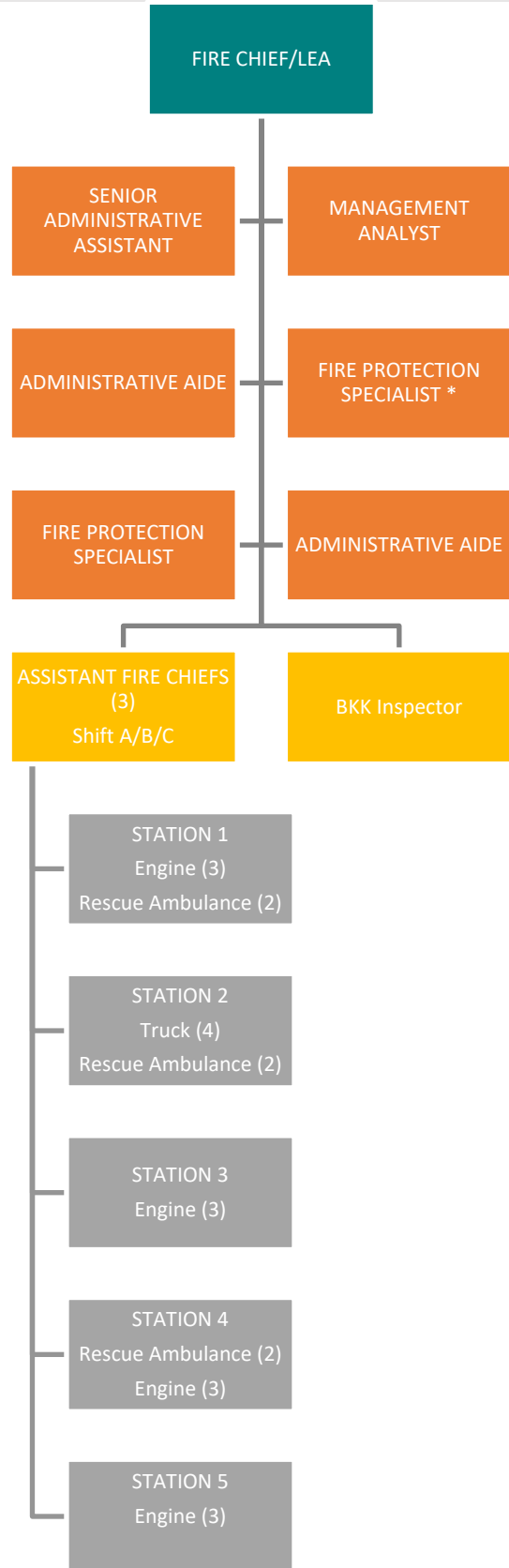
Training

- 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 situation.
- 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

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Estimate	FY 2022-23 Proposed	Change
Full-Time Sworn					
Assistant Fire Chief	3	3	3	3	0
Fire Captain	15	15	16	15	-1
Fire Chief	1	1	1	1	0
Fire Engineer	15	15	15	15	0
Firefighter	3	3	9	9	0
Firefighter/Paramedic	33	33	27	27	0
Full-Time Sworn Total	70	70	71	70	-1
Full-Time					
Administrative Aide	1	1	2	2	0
Fire Protection Specialist	1	1	1	1	0
Management Analyst I	1	1	0	1	1
Senior Account Clerk	1	1	0	0	0
Sr Administrative Assistant	1	1	1	1	0
Full-Time Total	5	5	4	5	1
Part-Time					
Fire Protection Specialist	0	0	1	1	0
Part-Time Total	0	0	1	1	0
Grand Total	75	75	76	76	0

Goals and Objectives

1. Train, mentor, and develop new and current staff members for succession planning. Be proactive in hiring and promotional testing procedures to maintain staffing levels and minimize constant staffing personnel expenses.
2. Continue to provide the highest level of safety precautions response readiness and cooperation with all organizations during the COVID-19 pandemic.
3. Maintain a high level of operational readiness through enhanced training and development that will ensure prompt and efficient emergency response to all emergencies.
4. Continue to provide emergency medical services training to personnel and maintain equipment and supplies necessary to meet service level demands as well as comply with Los Angeles County Department of Health Services mandates.
5. Continue to work with the Los Angeles Area Fire Chiefs' Association Regional Training Group (LAAFCA RTG), a partnership supported by all the fire departments in Los Angeles County, to provide regional training opportunities for Fire Department personnel.



General Fund

Fire

6. Research and apply for federal, state, and private grant opportunities for firefighter training and the procurement of firefighting equipment. Continue to maintain detailed grant records of current and past grant awards for compliance and to prepare for audits.
7. Continue to monitor and control the Fire Department budget, including constant staffing and strike team expenses. Explore all avenues of cost recovery and reimbursements through federal and state agencies.
8. Provide quality fiscal management in developing specifications, procurement, maintenance, and repairs for vehicles, apparatus, facilities, and firefighting equipment.
9. Establish an outreach/marketing program to residents and business and increase enrollment in the City's Ambulance Subscription Program including the development of new program materials, advisements, community partnerships, and promotion events.
10. Implement a Reserve Fire Inspector (Volunteer) program. The Reserve Fire Inspector assists the Fire Prevention Bureau with fire and life safety related work, participates in public education activities that promote fire and life safety, and performs other duties as assigned.
11. Host the 4th annual Fire Prevention Week poster contest in conjunction with National Fire Protection Week. The poster contest will be available to all elementary schools in West Covina and focus on fire and life safety themes. Entries will be judged by the community during the 4th annual Fire Prevention Week Open House (held the first Saturday in October at Fire Station No. 2). Winning entries will be recognized at a City Council meeting and a decal of the winning poster will be made (affixed to the side of the fire engines, on display for the entire community).
12. Complete annual inspections on all business that have not been inspected for fire and life safety.
13. Train 2 additional members to the level of Hazard Material specialists and train additional 10 members to Urban Search and Rescue specialists.
14. Continue fire station improvements.

Accomplishments

- Maintained a Class 3 Public Protection Classification (PPC) from the Insurance Services Offices (ISO) for fire protection. PPC is a tool for property and casualty insurers to properly assess risk by rating fire protection systems throughout the United States with a range of 1 – 10 (with 1 being the highest). Of the 30,000 fire departments in the United States, less than 1% have a PPC of 3 or higher.
- Responded to the COVID-19 pandemic working closely with federal, state and local partners. Assisted with local response for testing and education.
- Completed fire station safety concerns by repairing, diesel exhaust capture equipment, repaired broken apparatus bay doors, secured bay door openings for structural support.
- Hosted a "green cell" training simulation in conjunction with the Los Angeles Area Fire Chiefs Association Regional Training Group (LAAFCA RTG). Green cell is a computer-based simulation training designed to place fire department personnel through various scenarios including but not limited to multi-casualty incidents, structure fires, and "mayday" scenarios involving lost, trapped,



General Fund

Fire

or injured persons.

- Continued to utilize Enhanced data collection methodologies to identify emergency service improvement opportunities, for fire prevention and fire recovery.
- Implemented a data collection and management system to maintain our fire protection system compliance with business in the city.
- Continued our Emergency Incident Billing Program to recover related costs for the response to emergency incidents including but not limited to the response to a motor vehicle incident, a hazardous materials cleanup, a fire, a water incident, or a special rescue. At the scene, the Fire Department will take the appropriate actions to protect life and property before collecting the identification and insurance of the person, or parties, involved. Billing will only occur if insurance information is collected. Billing insurance companies for an emergency response allows the Fire Department to collect from the negligent party responsible for the emergency incident without charging them directly.
- Responded to 52 different mutual aid wildland responses with, engine companies, Fireline EMTs, Field Observers, Chief Officers, specialized Urban Search and Rescue teams.
- Completed implementation and training of 2019 FEMA Assistance to Firefighters (AFG) grant award that replaced two ambulance gurneys, patient loading devices and three CPR devices.
- Completed implementation and training of 2019 FEMA State Homeland Security Program (SHSP) Grant and replaced and update Urban Search and Rescue equipment for technical rescue.
- Obtained CAL-OES mutual AID Fire Engine Type 6 resource.
- Purchased Fire Engine Type 3 Resource
- Completed new roof repairs to Fire Stations #2 & #4, parking lot replacement Fire Station #4.
- Interior and Exterior painting, flooring, and countertops of Fire Stations #2 & #4.
- Full staffing in all ranks of Fire Suppressions operations section of the Fire Department.
- Placed an order for two new Fire Department Rescue Ambulances. Anticipated delivery May 2023.
- Placed an order for two new Fire Department Type 1 Fire Engines and 1 Fire Truck (Quint Capable), anticipated delivery April and June 2023, respectively.

Performance Measures

Metric	Department Goal or Objective Addressed	FY 2020-21 Actual	FY 2021-22 Estimate	FY 2022-23 Budget
Total number of emergency responses that originated from 9-1-1 calls	#2	8,783	9,292	N/A
Average response time to incidents	#2	6 minutes and 43 seconds	8 minutes and 53 seconds	8 minutes



General Fund

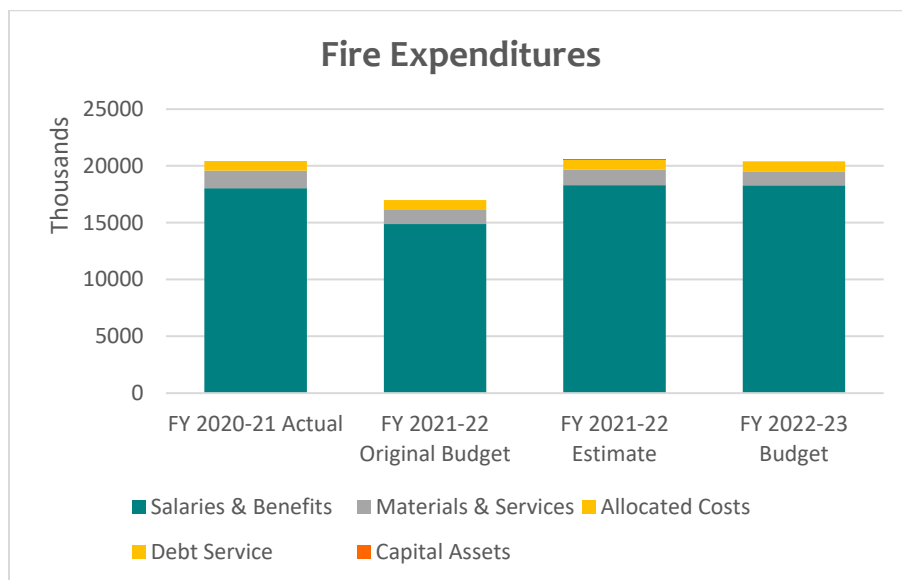
Fire

Expenditures

	FY 2020-21 Actual	FY 2021-22 Original Budget	FY 2021-22 Estimate	FY 2022-23 Budget	Increase/ (Decrease)
Salaries & Benefits	18,038,433	14,876,900	18,296,242	18,435,699	3,558,799
Salaries	7,629,673	7,307,200	7,548,962	7,859,180	551,980
Benefits	5,991,835	5,298,400	6,320,034	5,514,317	215,917
Overtime	3,311,852	1,830,000	3,299,842	3,356,760	1,526,760
Mutual Aid Overtime	1,105,073	214,500	896,198	1,138,225	923,725
PERS UAL Payment	0	226,800	231,206	567,217	340,417
Materials & Services	1,548,906	1,244,000	1,370,819	1,171,618	(72,382)
Materials & Services	1,318,706	1,003,400	1,143,944	921,238	(82,162)
Fuel	90,552	109,200	134,388	136,880	27,680
Utilities	81,747	77,700	83,059	83,400	5,700
Maintenance & Repairs	57,902	53,700	9,428	30,100	(23,600)
Capital Assets	0	0	29,995	0	0
Capital Assets	0	0	29,995	0	0
Allocated Costs	842,884	868,300	908,243	936,800	68,500
Allocated Costs	842,884	868,300	908,243	936,800	68,500
Grand Total	20,430,223	16,989,200	20,605,299	20,544,117	3,554,917

Major Changes

- Salaries are increased based on funding current memorandums of understandings for the Fire Department, there are also anticipated step increases reflected in the estimate.
- Overtime salaries were analyzed and projected to reflect the actual expense incurred based on the current year estimate and prior years’ average, additionally there is a consideration of COLA increases.
- Expenditures have been adjusted to prior year actuals throughout.



General Fund

Fire

	FY 2020-21 Actual	FY 2021-22 Original Budget	FY 2021-22 Estimate	FY 2022-23 Budget	Increase/ (Decrease)
3210-Fire Administration	20,273,588	16,798,400	20,364,025	20,327,613	3,529,213
Salaries & Benefits	17,939,620	14,768,500	18,132,545	18,307,995	3,539,495
Materials & Services	1,491,083	1,161,600	1,293,242	1,082,818	(78,782)
Capital Assets	0	0	29,995	0	0
Allocated Costs	842,884	868,300	908,243	936,800	68,500
3230-Fire Prevention	145,367	173,100	224,493	198,804	25,704
Salaries & Benefits	98,812	108,400	163,697	127,704	19,304
Materials & Services	46,555	64,700	60,796	71,100	6,400
Allocated Costs	0	0	0	0	0
3240-Emergency Services	11,268	17,700	16,781	17,700	0
Salaries & Benefits	0	0	0	0	0
Materials & Services	11,268	17,700	16,781	17,700	0
Grand Total	20,430,223	16,989,200	20,605,299	20,544,117	3,554,917



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General Fund

Public Services

Mission Statement

To enhance the quality of life in West Covina through people, facilities, programs, and partnerships. To provide the public with the highest level of service in the construction and maintenance of City infrastructure and construction development services to the community.

About

The Public Services Department was created in October 2018 as a result of reorganizing the Public Works Department and merger with the Community Services Department. The Public Services Department is comprised of two divisions: Community Services and Public Service Maintenance. The Department offers social and recreational programming, advocacy, child-care, special events, and transportation. The Department serves as a City liaison to numerous youth sport groups and community organizations, while helping mediate activities such as community planning, collaboration, and senior services. The Department provides the maintenance of the City fleet, parks, streets, traffic signals, sewer system, public rights of way, trees, and City facilities. In addition, the Department manages the City’s environmental programs including recycling and franchise waste collection.

Grant management programs are also assigned to the Department and include the administration of the Community Development Block Grant (CDBG), Air Quality Management District (AQMD), the Area Agency on Aging Grant for senior meals, Summer Food Service Program, 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. In an effort 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 Department has 37 full-time staff and a number of part-time staff combined in both divisions, who provide the many programs and services offered to the community, and to manage the appropriate expenditures of the budget.

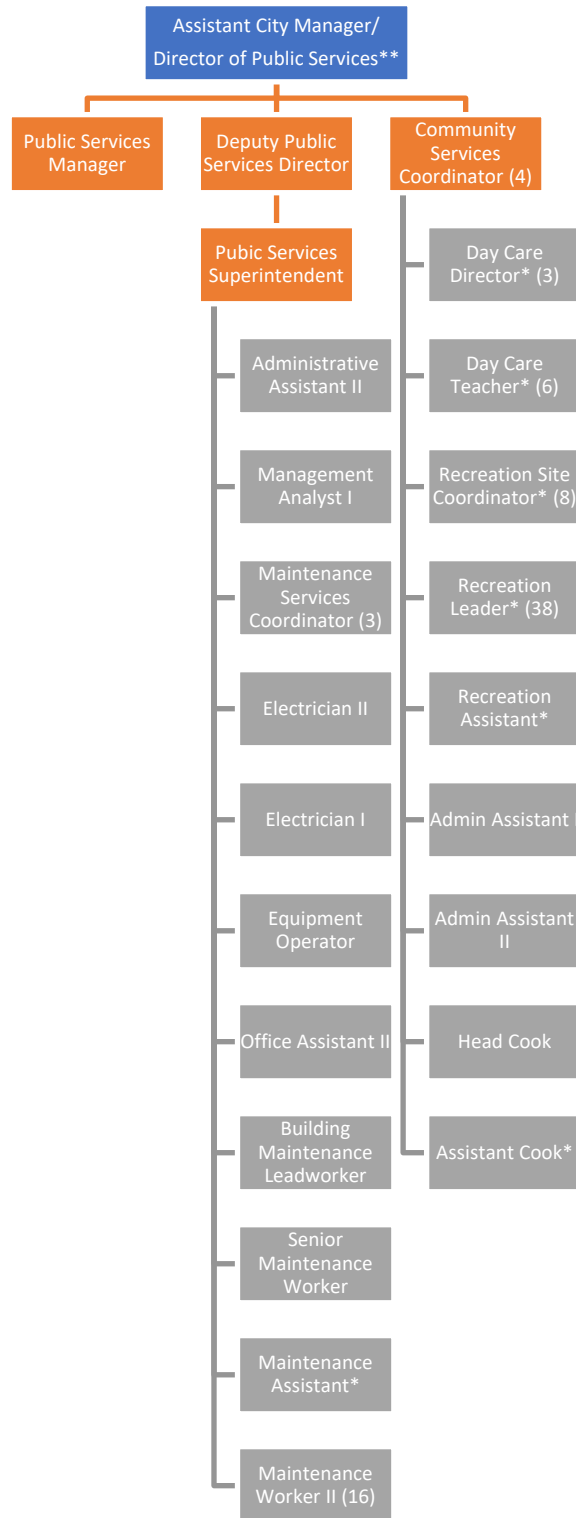
The Public Services Department is divided into the following divisions:



General Fund

Public Services

Organization Chart



*Part-time

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



General Fund

Public Services

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Estimate	FY 2022-23 Proposed	Change
Full-Time					
Administrative Assistant I	1	2	1	1	0
Administrative Assistant II	2	1	2	2	0
Assistant City Manager				0	0
Building Maintenance Leadworker	1	1	1	1	0
Community Services Coordinator	2	2	4	4	0
Contract Coordinator	1	1	0	0	0
Electrician I	0	0	1	1	0
Electrician II	1	1	1	1	0
Electrician Leadworker	1	1	0	0	0
Equipment Operator	1	1	1	1	0
Fleet Services Coordinator	1	1	0	0	0
Head Cook	1	1	1	1	0
Maintenance Leadworker	3	3	0	2	2
Maintenance Services Supervisor	1	1	0	0	0
Maintenance Svcs Coordinator	0	0	3	3	0
Maintenance Worker II	6	6	16	22	6
Maintenance Worker III	0	0	0	4	4
Management Analyst I	1	1	1	1	0
Office Assistant II	0	0	1	1	0
Operations Technician	1	1	0	0	0
Public Services Deputy Director	0	0	1	1	0
Public Services Manager	1	1	1	1	0
Public Services Superintendent	1	1	1	1	0
Recreation Services Supervisor	1	1	0	0	0
Senior Account Clerk	1	1	0	0	0
Senior Maintenance Worker	0	0	1	1	0
Full-Time Total	28	28	37	49	12
Part-Time					
Assistant Cook	1	1	1	1	0
Maintenance Assistant	0	0	1	1	0
Part-Time Total	1	1	2	2	0
Limited Service PT					
Day Care Director	0	0	3	3	0
Day Care Teacher	0	0	6	6	0
Recreation Assistant	0	0	1	1	0
Recreation Leader	0	0	38	38	0
Recreation Site Coordinator	0	0	8	8	0
Limited Service PT Total	0	0	56	56	0
Grand Total	29	29	95	107	12



General Fund

Public Services

Department Goals and Objectives

1. Continue to provide the highest level of service, while maintaining fiscal responsibility in providing new special events, volunteer opportunities, and promotion of community activities.
2. Focus on partnerships with organizations in the West Covina Community Service Group and begin to offer community volunteerism opportunities and events in the City of West Covina.
3. Continue to work with Sports Council and youth sport groups to provide athletic opportunities for residents.
4. Re-establish the vital recreation and community service programming that was curtailed due to the COVID-19 pandemic.
5. Work on reestablishing daily operations and focus on increasing revenues to offset fees for Community Services through donations, rentals, and leisure classes, programs, and services.
6. Increase marketing efforts as facilities begin to reopen for all classes, programs and events through flyers, Reintroduce Discover Newsletter & Community Recreation Guide. Improve communication and online visibility with enhancements to the City website and social media channels. Improve branding throughout programs.
7. Oversee development and implementation of the City's five-year Capital Improvement Program (CIP) projects.
8. Oversee department operations to ensure essential services are provided and the City's infrastructure is maintained.
9. Research grant opportunities to fund street, park, landscape, safety, conservation, and environmental programs/projects. Focus on funding opportunities, especially regional, for the rehabilitation of the Galster Trail and its extension to the Schabarum Trail.
10. Conduct a Request for Proposals for transit services, informed by consultant evaluation
11. Manage and monitor South Coast Air Quality Management District (SCAQMD) (AB2766) subvention funds.
12. Submit application for Tree City USA Recertification.
13. 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.
14. Continue to promote and educate residents about the California Refund Value (CRV), Sharps collection, and low-income senior citizen discount waste collection programs.
15. Continue to complete all graffiti abatement requests within the 48-hour response window.
16. Continue sewer manhole roach abatement.
17. Complete Maintenance and Servicing improvements for Proposition A County Park Bond Funded project, including improvements to the Del Norte Dog Park

General Fund

Public Services

Department Accomplishments

- Established an Adopt-A-Senior sponsorship program. Successfully secured monetary donations to be used to provide meals for seniors currently on the meal program service.
- Successfully carry-out the collaborative homeless plan implementation grant along with four City partners: Covina, Azusa, Glendora, and Duarte.
- Applied for Prop 68 Per Capita funds to replace the playground at Cortez Park. Awarded \$244,109. Construction is underway and will be completed in the current year.
- The Senior Services Division reintroduced in-person activities for seniors with events celebrating Thanksgiving, New Year's, Valentine's Day, St. Patrick's Day, and an Easter Egg Hunt.
- Staff collaborated with local restaurants such as Fujin Ramen to provide hot donated meals to senior program participants.
- Community Services Division hosts monthly LA Regional Food Bank Distribution providing non-perishable food bank boxes to 300 seniors monthly.
- The Go West Shuttle provided service to over 12,187 passengers, while Dial-A-Ride service provided approximately 6,300 rides to West Covina residents. The shutdown resulting from COVID negatively impacted ridership.
- Retain a consultant to evaluate current transit services, including alignments.
- 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 12 CDBG-funded sub-recipients for Fiscal Year 2021-2022 which included services such as food banks, fair housing services, senior nutrition, senior case management, homeless services, and subsidies for childcare.
- Completed and submitted the CDBG One-Year Action Plan (FY 2021-2022).
- Applied for and received "Tree City USA" recertification for the 40th consecutive year.
- 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.
- The Senior Meals Program transitioned from congregate to meal delivery/drive-thru service during the COVID-19 pandemic. Program participation increased dramatically, serving 250 West Covina residents weekly by drive-thru and home delivery.
- Implemented a safe way to provide AARP tax services to low-income West Covina senior residents following all COVID safety procedures.
- Secured an additional \$276,561 in funding for the Senior Meals Program through the County.
- COVID-19 testing sites were hosted at City Hall, Cameron Park, Cortez Park, and Shadow Oak Park.
- Through the CARES Act, an additional \$709,140 in CDBG-CV funds was received.
- Received over \$100k in Proposition A Funds for self-reporting to the National Transit Database.



General Fund

Public Services

- Completed improvements for Proposition A, County Park Bond Funded projects, including replacement of woodchips with new rubberized surfacing of tot lots at Aroma, Palm View, and Walmerado Parks.
- Completed project to install new fully accessible playground equipment, fitness equipment, and other amenities at Friendship Park funded with CDBG funds.
- Applied for and was award a grant through the National Parks and Recreation Association to conduct a fitness program for seniors at Palm View Center.

Community Services

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

The Division 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:

- Memorial & Veterans Day Ceremonies
- Movies in the Park – The Plaza West Covina
- Summer Concert Series – Corporate Sponsors
- Volunteer Recognition Luncheon – Intervalley Health Plan
- West Covina Senior Center Events – Corporate Sponsors
- Parents' Place Family Festival
- Tree Lighting Ceremony and Snow Event
- Spring Festival
- Easter Egg Hunt – Kiwanis
- Independence Day Celebration
- National Night Out with West Covina PD
- Centennial Birthday Celebration
- Children's Christmas Parade - Kawanis

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

- Production of the Community Recreation Guide.
- Passport services at Cameron Park Community Center.
- Involvement in localized and regional homeless services advocacy organizations.
- Providing support to the Community and Senior Services Commission.

General Fund

Public Services

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 Division 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)
- Sports Council

During Fiscal Year 2021-22, 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.
- Recommending improvements to recreational facilities.
- Promoting community and recreational events.

General Fund

Public Services

Performance Measures

Service Indicators	2018-2019 Actuals	2019-2020 Actuals	2020-2021 Actuals
Adult Drop-In basketball & volleyball		4,042	-
Adult sports participants served		130	-
Youth Drop-in game room		12,000	-
Youth Drop-in gym		3,000	-
Facility Bookings- Cameron Community Center			
East Gym	762	625	266
West Gym	528	453	243
Multi-Purpose Room	76	90	23
Cameron Community Center Total	1,366	1,168	532
Shadow Oak			
Park Pavilions			
Cameron Park	81	43	2
Cortez Park	58	41	1
Del Norte Park	62	31	-
Friendship Park	7	2	-
Gingrich Park	2	3	-
Galster Park	22	12	-
Orangewood Park	-	-	1
Palm View Park	61	20	-
Shadow Oak Park	26	20	1
Park Pavilion Totals	319	172	5
Recreation class registration (Cameron)		4,689	-
Child Care Programs (4 sites)		17,071	-
Passport Services			
Passport Processing Fee		289	16

General Fund

Public Services

Public Service Maintenance

This division is responsible for the operations and maintenance of City infrastructure, buildings, and facilities. The division is divided into five sections: Streets and Sewer, Parks Maintenance, Equipment Maintenance, Graffiti Abatement Services, and Environmental Services.

Street and Sewer

This section repairs and maintains streets, sidewalks, traffic signals, 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 section 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 for all City buildings, including park restrooms and recreation facilities.

Equipment Maintenance

This section 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.

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.

Environmental Services

This section promotes waste reduction, reuse, and recycling through programs such as Clean Up Saturdays, Earth Day/Arbor Day, America Recycles Day, beverage container recycling/litter reduction, used oil/oil filter recycling, 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.

General Fund

Public Services

Performance Measures

Service Indicators	2018-2019 Actuals	2019-2020 Actuals	2020-2021 Actuals
Maintenance			
City Facility Maintenance - All Others	51	126	91
City Facility Repair Request Police Department	15	44	45
City Facility Repair Request Fire Department	11	47	77
City Park - Dog Bag devices empty	-	1	-
City Park Community Centers	59	85	47
City Sidewalk Issues	56	82	74
City Sports Facilities	15	22	68
Damaged or Missing Street Sign	18	71	66
Discarded Trash Item - Illegal	63	356	421
Dog Park	-	8	18
Electrical Issues at City facilities	15	48	43
Fallen Branch or City Tree	25	96	281
Graffiti	3,103	2,841	4,073
Manholes and Cleanouts	5	10	38
Other	84	301	151
Park Irrigation Issues	57	82	89
Pot Holes or Damages to Street	105	214	105
Restrooms in Parks	22	7	50
Sewer Orders	1	6	16
Slow Drainage/Lateral Stoppage	3	48	27
Storm Drain/Catch Basin	4	18	22
Street Lights Owned and Maintained by SCE	-	7	14
Street Lights owned by the City	18	37	60
Traffic Signal Lights	7	149	226
Trash in City Parks	41	85	92
Tree Trim Request	234	646	432
Water Fountain - City Parks	-	7	9
Weeds & Overgrown Vegetation	10	65	120

General Fund

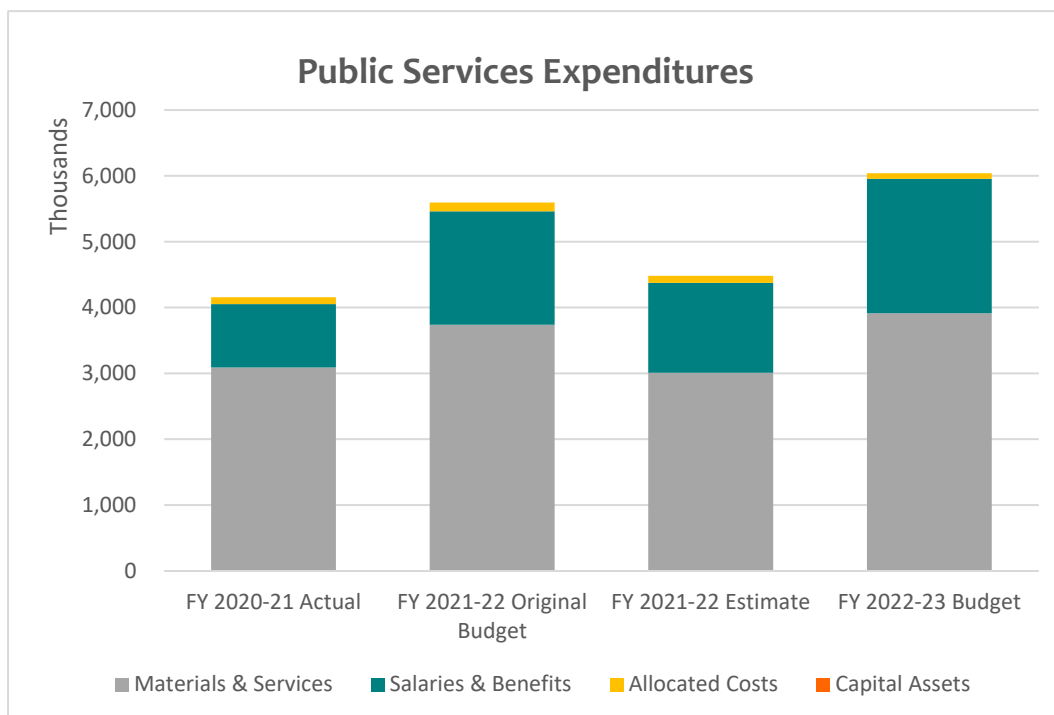
Public Services

Department Expenditures

	FY 2020-21 Actual	FY 2021-22 Original Budget	FY 2021-22 Estimate	FY 2022-23 Budget	Increase/ (Decrease)
Salaries & Benefits	961,544	1,722,700	1,367,061	2,041,365	318,665
Salaries	687,468	1,411,800	954,696	1,597,493	185,693
Benefits	242,988	252,400	317,471	336,833	84,433
Overtime	20,371	9,700	46,048	51,110	41,410
PERS UAL Payment	10,717	48,800	48,846	55,929	7,129
Materials & Services	3,088,967	3,736,700	3,008,258	3,911,610	174,910
Materials & Services	2,027,707	2,561,500	1,816,959	2,632,150	70,650
Utilities	1,035,592	1,082,200	1,123,960	1,173,300	91,100
Maintenance & Repairs	22,671	90,800	60,204	98,900	8,100
Fuel	2,997	2,200	7,135	7,260	5,060
Allocated Costs	105,040	133,800	106,249	86,700	(47,100)
Allocated Costs	105,040	133,800	106,249	86,700	(47,100)
Grand Total	4,155,550	5,593,200	4,481,568	6,039,675	446,475

Major Changes

- Overtime salaries were increased to agree to current year actual estimate.
- Funding was included for expected increase in utility expenses, particularly water and electricity charges.
- Expenditures have been adjusted to prior year actuals throughout.



General Fund

Public Services

Expenditures by Division

	FY 2020-21 Actual	FY 2021-22 Original Budget	FY 2021-22 Estimate	FY 2022-23 Budget	Increase/ (Decrease)
3125-Community Enhancement					
Materials & Services	-	-	-	3,500	3,500
3125-Community Enhancement Total	-	-	-	3,500	3,500
4140-Maintenance Service					
Salaries & Benefits	114,836	100,300	116,432	168,516	68,216
Materials & Services	61,369	74,500	77,872	80,500	6,000
Allocated Costs	5,877	11,200	5,900	5,900	(5,300)
4140-Maintenance Service Total	182,081	186,000	200,204	254,916	68,916
4142-Park Maintenance					
Salaries & Benefits	27,119	64,900	24,322	44,345	(20,555)
Materials & Services	1,447,608	1,662,300	1,369,631	1,607,590	(54,710)
Allocated Costs	35,183	75,500	35,200	35,200	(40,300)
4142-Park Maintenance Total	1,509,910	1,802,700	1,429,153	1,687,135	(115,565)
4144-City Buildings					
Salaries & Benefits	66,445	85,900	101,490	169,018	83,118
Materials & Services	690,038	837,800	887,484	910,100	72,300
Allocated Costs	34,534	36,700	34,500	34,500	(2,200)
4144-City Buildings Total	791,017	960,400	1,023,474	1,113,618	153,218
4147-Graffiti					
Salaries & Benefits	145,598	150,800	105,514	182,596	31,796
Materials & Services	18,167	38,000	8,268	20,900	(17,100)
4147-Graffiti Total	163,765	188,800	113,782	203,496	14,696
4187-Franchise Waste Collection					
Salaries & Benefits	-	-	-	-	-
4187-Franchise Waste Collection Total	-	-	-	-	-
5101-Community Services Commission					
Salaries & Benefits	1,390	3,700	1,493	6,287	2,587
5101-Community Services Commission Total	1,390	3,700	1,493	6,287	2,587
5110-Community Services Administration					
Salaries & Benefits	136,408	136,300	189,475	390,716	254,416
Materials & Services	11,689	18,100	18,879	91,320	73,220
Allocated Costs	29,446	9,400	30,649	11,100	1,700
5110-Community Services Administration Total	177,543	163,800	239,003	493,136	329,336
5131-California Afterschool Program					
Salaries & Benefits	899	-	-	-	-
5131-California Afterschool Program Total	899	-	-	-	-
5132-Wescove Afterschool Program					
Salaries & Benefits	7,931	138,200	17,831	85,448	(52,752)
Materials & Services	1,908	20,500	1,742	16,600	(3,900)
5132-Wescove Afterschool Program Total	9,838	158,700	19,573	102,048	(56,652)
5133-Vine Afterschool Program					
Salaries & Benefits	9,735	140,100	119,652	85,054	(55,046)
Materials & Services	5,735	21,000	8,997	19,800	(1,200)
5133-Vine Afterschool Program Total	15,471	161,100	128,649	104,854	(56,246)



General Fund

Public Services

5134-Orangewood Afterschool Program

Salaries & Benefits	50	-	91	100,181	100,181
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5134-Orangewood Afterschool Program Total	50	-	91	100,181	100,181
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5135-Palmview Preschool Program

Salaries & Benefits	8,013	140,600	29,100	140,990	390
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Materials & Services	1,718	12,200	1,479	17,600	5,400
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5135-Palmview Preschool Program Total	9,731	152,800	30,579	158,590	5,790
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5150-Special Events

Salaries & Benefits	7,924	19,900	14,798	9,710	(10,190)
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Materials & Services	1,914	7,500	6,816	100,000	92,500
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5150-Special Events Total	9,839	27,400	21,614	109,710	82,310
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5161-Cameron Community Center

Salaries & Benefits	181,495	299,900	301,386	239,838	(60,062)
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Materials & Services	79,273	258,500	124,927	233,100	(25,400)
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5161-Cameron Community Center Total	260,768	558,400	426,313	472,938	(85,462)
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5162-Facility Rentals

Salaries & Benefits	27,660	43,600	45,929	49,866	6,266
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Materials & Services	500	2,500	-	1,300	(1,200)
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Allocated Costs	-	1,000	-	-	(1,000)
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5162-Facility Rentals Total	28,160	47,100	45,929	51,166	4,066
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5165-Recreation Classes (Shadow Oak)

Salaries & Benefits	29,082	121,900	134,445	145,959	24,059
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Materials & Services	1,101	110,600	2,123	94,800	(15,800)
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5165-Recreation Classes (Shadow Oak) Total	30,183	232,500	136,568	240,759	8,259
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5180-Senior Citizen Center

Salaries & Benefits	196,960	276,600	164,980	199,258	(77,342)
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Materials & Services	21,391	68,200	25,412	109,500	41,300
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5180-Senior Citizen Center Total	218,351	344,800	190,392	308,758	(36,042)
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5182-Senior Citizen Rentals

Salaries & Benefits	-	-	-	23,583	23,583
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5182-Senior Citizen Rentals Total	-	-	-	23,583	23,583
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5187-Senior Excursions

Salaries & Benefits	-	-	123	-	-
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5187-Senior Excursions Total	-	-	123	-	-
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5190-Animal Control

Materials & Services	746,555	605,000	474,628	605,000	-
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5190-Animal Control Total	746,555	605,000	474,628	605,000	-
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Grand Total	4,155,550	5,593,200	4,481,568	6,039,675	446,475
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General Fund

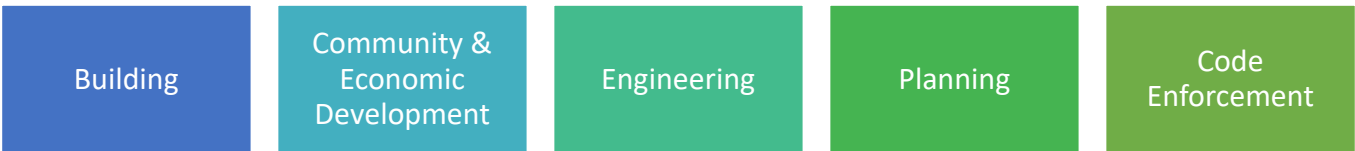
Community Development

Mission Statement

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

About

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



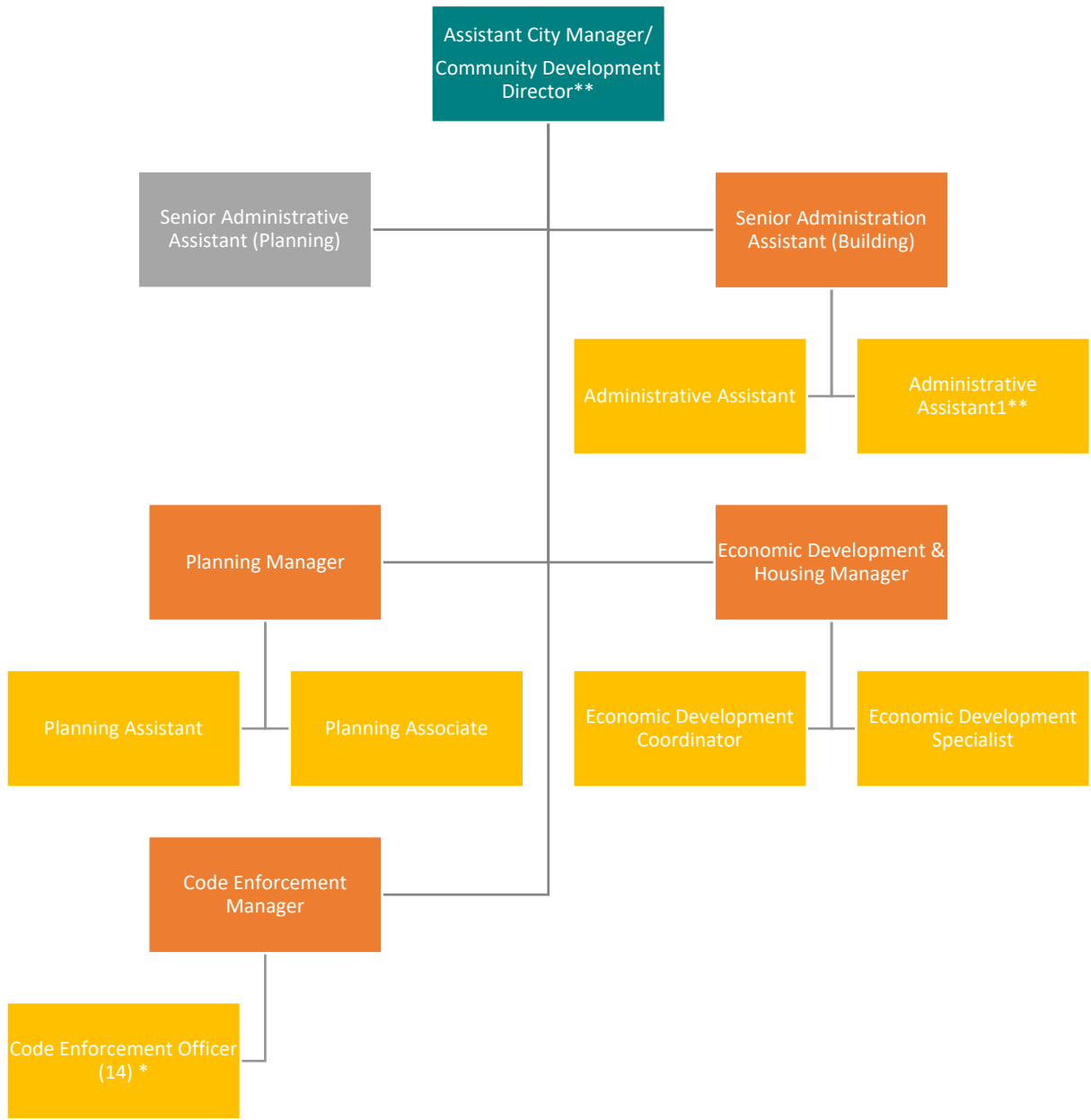
Department Goals and Objectives

1. Encourage development in West Covina by:
 - Provide excellent customer services; promptly responding to inquiries; providing accurate information; providing options to allow applicants to achieve their needs.
 - Provide prompt, thorough, and objective processing of all permits, entitlements, and projects; Identify issues, concerns, and corrections early in the review process; Without lowering standards of quality, streamline processes that impede business investment and economic prosperity.
 - Provide quality, professional support, and assistance to other departments. Work collaboratively with other departments.
2. Continue to provide/maintain a high level of services during COVID-19 pandemic.

General Fund

Community Development

Organization Chart



**Part-time*

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



General Fund

Community Development

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Estimate	FY 2022-23 Proposed	Change
Full-Time					
Administrative Assistant I	1	1	1	1	0
Code Enforcement Manager	1	1	1	1	0
Code Enforcement Supervisor	1	1	1	1	0
Community Development Director	1	0	0	0	0
Econ Dev Housing Manager	1	1	1	1	0
Econ Dev Project Coordinator	1	1	1	1	0
Economic Dev Specialist	1	1	1	1	0
Planning Assistant	1	2	1	1	0
Planning Associate	1	0	1	1	0
Planning Manager	1	1	1	1	0
Sr Administrative Assistant	1	2	2	2	0
Full-Time Total	11	11	11	11	0
Part-Time					
Code Enforcement Officer	2	2	14	14	0
Office Aide III	0	0	1	1	0
Planning Aide	0	0	0	1	1
Planning Intern	0	0	1	1	0
Part-Time Total	2	2	16	17	1



General Fund

Community Development

Building Division

The Building Division is mainly 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, to ensure that they are 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

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), 1115 S Sunset (Phase I of Queen of the Valley expansion), Meritage (56-unit condominiums), Cameron II (86 Townhome units), Vincent Place (119 residential units), Walnut Grove (159 residential units).
- Completed inspections and issued Certificates of Occupancy.

Performance Measures

Metric	Department Goal or Objective Addressed	FY 2020-21 Actual	FY 2021-22 Estimate	FY 2022-23 Budget
Building Permits Issued	#1	1,801	1,794	
New Single-Family Residence	#1	105	137	
New Multi-Family Residence	#1	3	21	
New Commercial	#1	9	5	
Electrical Permits Issued	#1	829	869	
Mechanical Permits Issued	#1	428	465	
Plumbing Permits Issued	#1	589	601	
Total Permits Issued	#1	5,066	5,220	
Valuation of Permits	#1	\$101 million	\$135 million	



General Fund

Community Development

Code Enforcement Division

The goal of the City's Code Enforcement Division is to promote and maintain a quality living environment for residents and visitors and to find solutions to problems resulting from violations of the City's Municipal Code. City Codes are developed to improve the health, safety, and welfare of the public. Compliance with City Codes helps to maintain healthy neighborhoods and creates an improved quality of life in our city. Code violations can detract from positive appearance while property maintenance promotes a quality aesthetic appearance throughout the city. Enforcing the City Codes includes conducting field inspections, documenting, and abating problems, and responding to citizens' complaints.



Goals and Objectives

1. Continue the systematic inspection of all properties in the City to assure that all properties remain in compliance with health and safety codes and property maintenance standards.
2. Maintain and Improve the Built Environment to protect the public health, safety and welfare of residents, business operators and guests to the City of West Covina while encouraging economic development opportunities.
3. Coordinate actions to maximize efficiency of delivery of service in addressing regional and local community development needs.
4. Encourage and assist in the revitalization and improvement of blighted commercial/industrial properties and improve the City's housing stock.

Accomplishments

- The division was comprised of a Code Enforcement Manager and 7 part-time Code Enforcement Officers which is the equivalent of one and a half fulltime employees.
- Code Enforcement conducted over 6,000 property inspections.
- Code Enforcement initiated over 3,100 code enforcement cases.
- Code Enforcement issued 4,605 correction notices to residential and commercial properties.
- Code Enforcement issued 767 Administrative Citations in cases where the responsible party failed to comply with abating violation(s).
- Code Enforcement resolved over 4,548 property maintenance violations including over 600 for overgrown vegetation, 610 for trash and debris, 378 inoperative vehicles, and 177 for construction without permit.
- Advanced implementation of the GO-REQUEST online app to handle all types of service requests. This tool allowed staff to accept over 9800 online service requests and communicate with residents via e-mail.
- Enhanced functions and improved technology for our code enforcement case management software program.
- Implemented a proactive systematic survey of all properties in the City.

General Fund

Community Development

- 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.
- Through the use of part-time officers, the City was able to provide Code Enforcement services seven days per week.

Performance Measures

Metric	Department Goal or Objective Addressed	FY 2020-21 Actual	FY 2021-22 Estimate	FY 2022-23 Budget
Number of Cases	#1	3,100	3,500	
Code Violations Identified	#1	4,548	4,800	
Inspections Conducted	#1	6,000	7,000	
Notices Mailed	#1	4,606	6,050	
Administrative Citations	#1	767	940	



General Fund

Community Development

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 of the City.

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 the current Housing Preservation Loan Program, and the former First-Time Homebuyer Program, Housing Improvement Loan Program, and the former Housing Preservation Loan Program. CED also monitors over 400 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. The CED is still in the process of selling the last two Successor Agency assets as required pursuant to the Long-Range Property Management Plan. 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

1. Continue to provide entitlement assistance to new businesses including Chick-Fil-A, Jollibee, Jersey Mikes, Cameron 56, and others.
2. Continue to support business-friendly efforts and help in the recovery from the COVID-19 pandemic.
3. Continue to serve as the business ombudsman for the community.
4. Continue to promote West Covina as a premier location for business.
5. Continue negotiations for the disposition and development of the City properties at the former BKK Landfill site.
6. Dispose of Successor Agency assets (Water Tank assets).
7. 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.
8. Continue to provide entitlement assistance to housing developments including the Grove on Merced, Vincent Place, Walnut Grove, and West Cameron II.

General Fund

Community Development

Accomplishments

- Managed the Economic Development Team and facilitated the development of projects throughout the city including the following businesses: Grocery Outlet, Smoreology, Laserland, Macy’s Backstage, Floor and Décor, and Reros.
- Assisted in the attraction of new businesses to West Covina including Jollibee, Chick Fil-A, Columbia Sportswear, 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 the Housing Loan Programs, processing the reconveyance of former housing loans.
- Monitored the housing compliance of 420 affordable housing units restricted by affordability covenants pursuant to former redevelopment housing projects.
- Administered the Home Preservation Loan Program offering West Covina homeowners up \$10,000 to improve the condition of homes in West Covina. Processed loans for ten homeowners.
- Managed the Business Assistance Loan Program.
- Maintained a COVID-19 micro-website to provide the community the most current information and resources available.
- Managed the West Covina COVID-19 Small Business Loan Program using CDBG funding to assist local small businesses impacted by the pandemic.
- Researched and shared available COVID-19 related resources that would assist residents and small businesses.
- Managed the Open-Air Program to facilitate the city permit process to conduct business operation outdoors.

Performance Measures

Metric	Department Goal or Objective Addressed	FY 2020-21 Actual	FY 2021-22 Estimate	FY 2022-23 Budget
Payoff Demand Requests	#2	38	64	N/A
Housing Preservation Program: Loans Processed	#8	9	10	N/A
Housing Units Monitored	#8	422	422	N/A
New Businesses	#2	222	112	N/A



General Fund

Community Development

Engineering Division

The Engineering Division is responsible for the design, construction, inspection, and administration of CIP projects; 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

1. Oversee development and implementation of the City's five-year Capital Improvement Program (CIP) projects.
2. Implement recommendations from the City's Pavement Management Program.
3. Research grant opportunities to fund street, park, landscape, safety, conservation, and environmental programs/projects.
4. Prepare plans and specifications for the major streets and residential streets rehabilitation; and curb and gutter and sidewalk replacement programs.
5. Implement recommendations from the City's Sewer System Management Plan in order to upgrade the City's sewer infrastructure and capacity.
6. Maintain two-week plan check turn-around and next-day inspection schedule and monitor plan check log.
7. Continue to comply with MS-4 permits for National Pollutant Discharge Elimination System (NPDES).
8. Continue installing catch basin capture devices to keep storm drains clean.

Accomplishments

- Contributed a \$82,180 cost share to the Upper San Gabriel River Watershed Management Group (USGR WMG), and participated in USGR WMG activities. Activities included NPDES water quality monitoring, project planning, and compliance reporting.
- Conditioned stormwater capture/treatment controls at ten planned land redevelopment projects within the City, and approved the stormwater capture/treatment control design for six of the ten (1211 E Badillo St, 147 N Barranca St, 1600 W Cameron Ave, 2539 E Garvey N, 3041 E Garvey, 1912 W Merced, 1651 E Rowland, 1177 S Spring Meadow, 1115 S Sunset, 1024 Workman Ave.)

General Fund

Community Development

- Inspected 195 restaurants, auto maintenance facilities, and industries within the City to ensure that Best Management Practices (BMPs) are in place to prevent stormwater pollution.
- Provided stormwater pollution prevention outreach materials to the inspected businesses, as well as to auto parts stores, home improvement stores, landscaping/gardening centers, and pet shops within the City.
- Inspected and cleaned over 500 city-owned storm drain catch basins.
- Swept 494 curb miles of street twice a month.
- Responded to several complaints of illicit (polluted) discharges to the storm drain system.
- Planned for the installation of over 500 trash capture devices within City catch basins. (Installation is currently planned for 2022-23.) The City's municipal Safe, Clean Water (SCW) Program municipal return would be used to fund this project.
- It is also worth noting that outside of the City's budget, through the SCW Program the City's parcel owners contributed approximately \$1.7M toward stormwater projects and programs within the USGR watershed. This included design funding for stormwater capture projects in Diamond Bar, El Monte, Glendora, and Pomona, as well as a scientific study on reducing pathogens in local surface waters.

Performance Measures

Metric	Department Goal or Objective Addressed	FY 2020-21 Actual	FY 2021-22 Estimate	FY 2022-23 Budget
Class I (Permits w/ plan check required for street Improvements, Onsite Improvements (paving, curbing, walks, drainage devices, light, etc)	#1	72	110	N/A
Class II (Permits w/ no-plan check required for street & sewer improvements)	#1	101	47	N/A
Class III (Non-construction street obstruction, encroachment, parking permits)	#1	298	500	N/A
Total Permits Issued	#1	471	657	N/A



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

1. Continue to provide exceptional and responsive customer service to applicants, residents, contractors, business owners, and other City departments.
2. Facilitate the commission of a new public art piece within the City funded by the “Arts in Public Place” program in lieu fees.
3. Continue to work with Meritage, Emanate, Lennar, and Greenlaw Partners to facilitate the construction of their projects.
4. Work with Plaza West Covina on Conceptual Plan.
5. Complete the General Plan Housing Element update process.
6. Continue working on the Comprehensive Zoning Code Update process.
7. Prepare long-range plans and programs to enhance the City’s quality of life by preparing for the future.

Accomplishments

- Completed the State (SB9) mandated code amendment for Urban Lot Splits/Urban Dwelling Units.
- Initiated the Comprehensive Development Code Update; hired consultant, did initial study of existing code, conducted five (5) neighborhood outreach meetings.
- Initiated the General Plan Housing Element update process; held 1 townhall meeting and presented the draft and review letter from the California Housing and Community Development at 2 separate public meetings.
- Completed processing of code amendment and zone change for the auto plaza overlay zone.
- Completed processing of amendment to R-1/R-A code standards.
- Completed processing of development projects including: 119-unit multifamily residential project on 1024 W. Workman Avenue (former Vincent School), 84-unit multifamily residential project on 1600/1616 W. Cameron Avenue, parcel delivery station/facility at 1211 E. Badillo Street (former Faith Community Church site), a new 5,001 square foot Chick-Fil-A fast-food restaurant building on 3041 E. Garvey Avenue North, 39-unit multifamily residential project on 1912 W. Merced Avenue, and 6-lot residential subdivision on 642/704 East Francisquito Avenue.

General Fund

Community Development

- Completed processing of conditional use permits for a new business; Jasmine’s Café and expansion of an existing business; Leave No Paws Behind Veterinary Hospital.

Performance Measures

Metric	Department Goal or Objective Addressed	FY 2020-21 Actual	FY 2021-22 Estimate	FY 2022-23 Budget
Planning Commission Meetings	#1	15	12	N/A
Design Review Meetings	#1	18	15	N/A
Second Unit Review Applications Processed for ADUs	#1	115	130	N/A
Subcommittee Design Review Application Processed		129	115	N/A
Film Permits Processed		3	9	N/A
Temporary Use Permits Processed		6	15	N/A
Administrative Review Application Processed		3	7	N/A
Minor Site Plan Review/Minor Modification Application Processed		56	55	N/A
Sign Applications Processed		45	40	N/A
Use Permits Processed		41	35	N/A
Tree Removal Permits Processed		13	15	N/A
Code Amendments Processed		6	4	N/A
Zone Change Processed	#6	2	3	N/A
General Plan Amendment Processed		1	4	
Precise Plan Applications Processed		6	5	N/A
Total Planning Applications Processed		426	436	N/A



General Fund

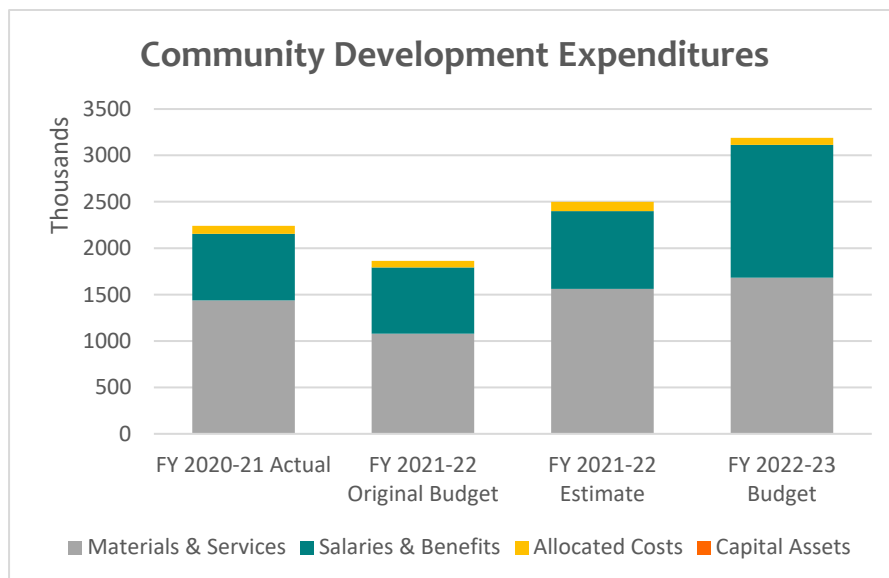
Community Development

Expenditures

	FY 2020-21 Actual	FY 2021-22 Original Budget	FY 2021-22 Estimate	FY 2022-23 Budget	Increase/ (Decrease)
Salaries & Benefits	716,756	712,400	837,230	1,456,277	743,877
Salaries	531,827	526,400	595,710	1,132,492	606,092
Benefits	184,928	154,700	210,188	280,740	126,040
PERS UAL Payment	-	31,300	31,332	43,045	11,745
Overtime	-	-	-	-	-
Materials & Services	1,436,835	1,079,700	1,561,931	1,710,750	631,050
Materials & Services	1,426,665	1,068,100	1,552,820	1,697,970	629,870
Fuel	5,053	5,200	5,623	5,730	530
Maintenance & Repairs	3,714	5,800	2,651	6,050	250
Utilities	1,403	600	837	1,000	400
Allocated Costs	86,150	70,800	99,590	75,400	4,600
Allocated Costs	86,150	70,800	99,590	75,400	4,600
Grand Total	2,239,740	1,862,900	2,498,751	3,242,427	1,379,527

Major Changes

- Funding for the approved ten Part-Time Code Enforcement Officers.
- Funding for the increase in Transtech contract (contractual services).
- Funding for mailers and newspaper postings was added.
- Added funding for professional services relating to Planning on-call services



General Fund

Community Development

Expenditures by Division

	FY 2020-21 Actual	FY 2021-22 Original Budget	FY 2021-22 Estimate	FY 2022-23 Budget	Increase/ (Decrease)
1150-Economic Development					
Salaries & Benefits	-	-	-	5,460	5,460
Materials & Services	458	-	-	450	450
1150-Economic Development Total	458	-	-	5,910	5,910
2101-Planning Commission					
Salaries & Benefits	5,152	4,600	1,545	4,733	133
2101-Planning Commission Total	5,152	4,600	1,545	4,733	133
2110-Planning					
Salaries & Benefits	341,096	349,200	337,283	534,750	185,550
Materials & Services	38,066	17,700	39,174	137,500	119,800
Allocated Costs	13,949	14,000	14,000	14,000	-
2110-Planning Total	393,111	380,900	390,457	686,250	305,350
3125-Community Enhancement					
Salaries & Benefits	264,904	244,300	398,007	760,352	516,052
Materials & Services	2,687	3,800	7,317	38,000	34,200
3125-Community Enhancement Total	267,591	248,100	405,324	798,352	550,252
4110-Community Development					
Salaries & Benefits	102,078	110,600	97,450	137,692	27,092
Materials & Services	2,831	3,100	2,900	3,300	200
Allocated Costs	53,251	53,300	53,300	53,300	-
4110-Community Development Total	158,160	167,000	153,650	194,292	27,292
4120-Building Services					
Salaries & Benefits	-	-	-	10,060	10,060
Materials & Services	1,316,187	947,300	1,465,659	1,423,500	476,200
Allocated Costs	2,674	1,100	20,485	2,100	1,000
4120-Building Services Total	1,318,861	948,400	1,486,144	1,435,660	487,260
4130-General Engineering					
Salaries & Benefits	-	-	-	2,530	2,530
Materials & Services	75,006	98,900	44,481	99,100	200
Allocated Costs	16,276	2,400	11,805	6,000	3,600
4130-General Engineering Total	91,282	101,300	56,286	107,630	6,330
4182-Landfill Enforcement					
Salaries & Benefits	3,526	3,700	2,945	700	(3,000)
Materials & Services	1,600	8,900	2,400	8,900	-
4182-Landfill Enforcement Total	5,126	12,600	5,345	9,600	(3,000)
Grand Total	2,239,740	1,862,900	2,498,751	3,242,427	1,379,527



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. In order 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 of time, 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 CityWide, 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

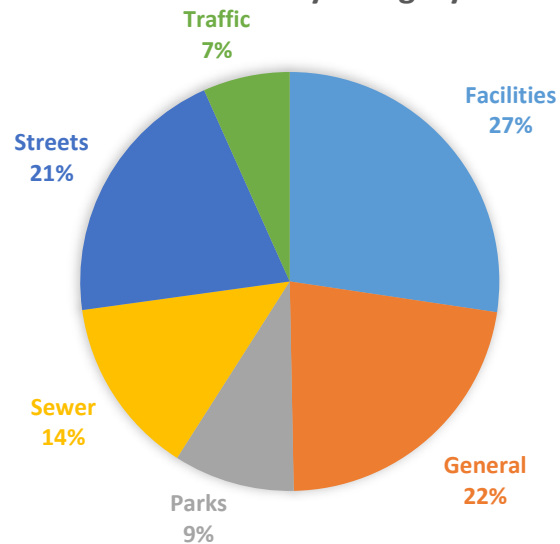
Funded Projects

Category	Prior Years	FYE 2023	FYE 2024	FYE 2025	FYE 2026	FYE 2027	Project Total
Facilities	8,411,898	5,529,999	12,000,000	-	-	-	25,941,897
General	20,037,302	1,128,840	28,842	-	-	-	21,194,984
Parks	4,928,849	1,859,999	555,000	620,000	620,000	280,000	8,863,848
Sewer	4,615,801	2,292,600	2,152,600	2,000,000	2,000,000	-	13,061,001
Streets	8,107,298	4,495,076	1,750,000	1,825,000	1,750,000	1,500,000	19,427,374
Traffic	704,018	2,470,000	770,000	870,000	740,000	600,000	6,154,018
Grand Total	46,805,166	17,776,514	17,256,442	5,315,000	5,110,000	2,380,000	94,643,122

Unfunded Projects

Category	Project Estimate
Facilities	6,034,999
General	1,562,442
Parks	3,994,999
Streets	719,999
Traffic	1,950,000
Grand Total	14,262,439

Funded CIP by Category



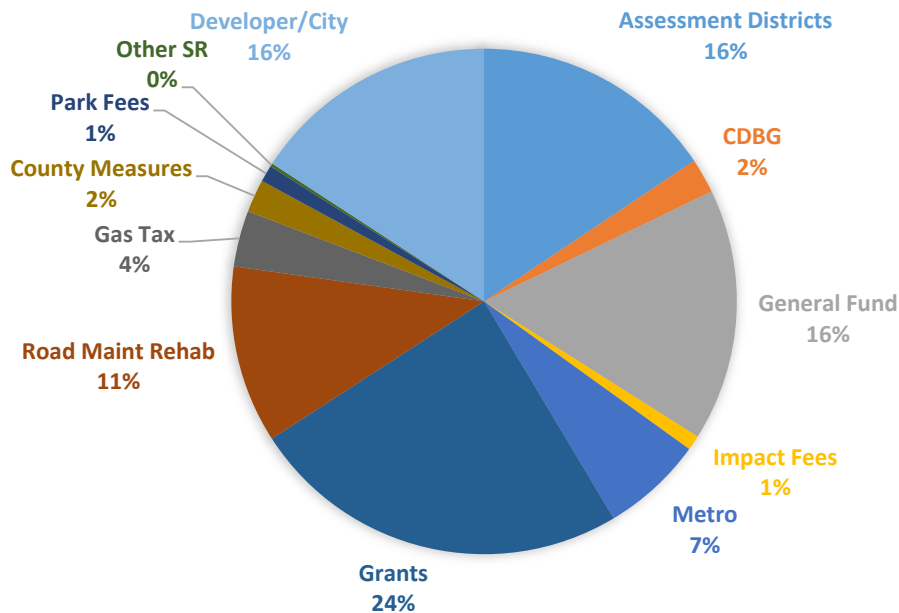
Capital Improvement Program

Summary

Funded Projects by Funding Source

Project Totals							
	Facilities	General	Parks	Sewer	Streets	Traffic	Grand Total
Assessment Districts				13,061,001	1,750,000		14,811,001
CDBG			1,097,956		1,000,000		2,097,956
County Measures			1,876,770		120,000		1,996,770
Developer/City	15,000,000						15,000,000
Gas Tax					315,000	3,090,000	3,405,000
General Fund	10,791,897	1,000,000	3,525,200				15,317,097
Grants		19,727,301	885,532		2,479,200	84,000	23,176,033
Impact Fees	150,000	367,684	378,291				895,975
Metro					2,994,374	2,980,018	5,974,392
Other SR		99,999	99,999				199,998
Park Fees			1,000,100				1,000,100
Road Maint Rehab					10,768,800		10,768,800
Grand Total	25,941,897	21,194,984	8,863,848	13,061,001	19,427,374	6,154,018	94,643,122

CIP Funding by Funding Source



Capital Improvement Program

FY 2021-2022 Completed Projects

Category/Project	Sum of Total EO	Total Project
Parks	3,230	340,000
21027, Shadow Oak Playground	3,230	340,000
Traffic	200,000	200,000
21006, La Puente/Forecastle Traffic Signal	200,000	200,000
Grand Total	203,230	540,000



Capital Improvement Program

FY 2021-2022 Projects Underway

Category/Project	FY 2021-22 Estimate	Total Project
Facilities	60,000	60,000
21032, Dispatch Center - New Roof	60,000	60,000
General	8,088,190	8,088,190
22008, Electrocardiograms (EKG) Heart Monitors	265,000	265,000
22011, PSA for Health Dept. Services	598,190	598,190
22013, Microwave system infrastructure	1,000,000	1,000,000
22014, Financial Accounting Software/System	1,500,000	1,500,000
22015, Park Pathway Lighting	295,000	295,000
22016, Park Sports Field Lighting	930,000	930,000
22017, ADA Transition Plan	1,000,000	1,000,000
22018, Remove Communication Tower	100,000	100,000
22019, Self-Contained Breathing Apparatus (SCBA)	1,050,000	1,050,000
22021, Ladder Truck (Quint)	350,000	350,000
22012, Job Training & Creating (Median Project)	1,000,000	1,000,000
Parks	2,937,423	2,937,423
22007, Cortez Park Playground	389,070	389,070
21004, Del Norte Dog Park Renovation	70,000	70,000
21028, Lark Ellen House - Design & Demo	200,000	200,000
21030, Shadow Oak Restroom	408,600	408,600
22002, Orangewood Park Restroom	400,000	400,000
22003, Shadow Oak Parking Lot Imp.	800,000	800,000
21005, PalmView, Aroma & Wal. Playgrounds	569,753	569,753
21029, Senior Center Entry Doors	100,000	100,000
Sewer	2,392,600	10,837,800
21009, CIPP Lining Program	152,600	457,800
21008, Sewer System Mgmt. Plan Update	75,000	75,000
21010, Replace Glenview Sewer Main	1,500,000	9,500,000
21011, Replace Azusa Ave Sewer Main	295,000	295,000
21012, Replace Citrus St. Sewer Main	230,000	230,000
21013, Sewer System Controls & Power	140,000	280,000
Streets	5,624,923	12,874,923
21016, Median Landscaping	500,000	1,750,000
21031, Sidewalk Assessment & Repair	240,000	240,000
22006, Catch Basin Cleaning	120,000	120,000
21020, Residential Street Rehab (20-21)	1,134,400	1,134,400
22004, Pedestrian & Vehicle Safety Imp.	512,223	5,512,223
22005, Residential Street Rehab (21-22)	2,477,100	2,477,100
21014, Sidewalk, Curb & Gutter Repairs	180,000	900,000
21019, Street Lights LED's Conversion	300,000	300,000
21007, Lark Ellen & Grovecenter Ped. Imp	91,200	91,200
21015, Sidewalk & Concrete Repairs	70,000	350,000
Traffic	233,334	433,334



Capital Improvement Program

FY 2021-2022 Projects Underway

Category/Project	FY 2021-22 Estimate	Total Project
21023, Video Detection Citywide	50,000	250,000
22025, Local Road Safety Plan (LRSP)	93,334	93,334
21025, Traffic Control Devices Install	30,000	30,000
21024, Traf Sig Controller & Bckp Battery	60,000	60,000
Grand Total	19,336,470	35,231,670



Capital Improvement Program

FY 2022-2023 Budgeted Projects

Category/Project	FYE 2023	Total Project
Facilities	5,529,999	17,529,999
22XXX, City Hall Parking Lot Resurfacing	125,000	125,000
22XXX, City Hall Entry Signs	105,000	105,000
23001, Police Building Repairs	1,200,000	1,200,000
23002, Fire Station 1 Replacement	3,000,000	15,000,000
23003, City Yard Renovations	750,000	750,000
23011, Sportsplex Improvements	99,999	99,999
23015, City Yard Roof	250,000	250,000
General	1,128,840	1,713,934
22022, New Ambulances	-1	556,252
23017, City Signage - Entry and Wayfinding	99,999	99,999
23018, Digital Aerial Data Acquisition	28,842	57,683
23021, BKK Detention Basin	1,000,000	1,000,000
Parks	1,859,999	3,254,999
23005, City Parks Restroom Improvements	1,000,000	1,000,000
23006, Friendship Park Improvements	50,000	325,000
23007, Drinking Fountains & Picnic Areas	100,000	500,000
23012, Skate park mural	99,999	99,999
23019, Parks Security Cameras & Lighting	180,000	900,000
23020, Parks Security Cameras & Lighting	300,000	300,000
23022, Resurface Tennis Courts at Del Norte	40,000	40,000
23023, Resurface Basketball Courts at Gingrich	40,000	40,000
23024, Cortez Park Trash Enclosure & Goal Post	50,000	50,000
Sewer	2,292,600	10,237,800
21009, CIPP Lining Program	152,600	457,800
21010, Replace Glenview Sewer Main	2,000,000	9,500,000
21013, Sewer System Controls & Power	140,000	280,000
Streets	4,495,076	12,507,299
21016, Median Landscaping	500,000	3,000,000
22004, Pedestrian & Vehicle Safety Imp.	1,000,000	5,512,223
21014, Sidewalk, Curb & Gutter Repairs	180,000	900,000
21015, Sidewalk & Concrete Repairs	70,000	350,000
23013, Citrus Ave Rehab	99,999	99,999
23014, Residential Street Rehab (22-23)	2,645,077	2,645,077
Traffic	2,470,000	5,400,000
21023, Video Detection Citywide	50,000	250,000
21025, Traffic Control Devices Install	30,000	90,000
21024, Traf Sig Controller & Bckp Battery	90,000	360,000
23008, Regional Signal Synchronization	1,000,000	1,000,000



Capital Improvement Program

FY 2022-2023 Budgeted Projects

Category/Project	FYE 2023	Total Project
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	3,000,000
Grand Total	17,776,514	50,644,031



Capital Improvement Program

Total Funded Project by Fund

Funding Sources	Prior Years	FYE 2023	FYE 2024	FYE 2025	FYE 2026	FY 2027	Project Total
124 GT	330,000	600,000	600,000	675,000	600,000	600,000	3,405,000
128 TDA	70,000	70,000	70,000	70,000	70,000	-	350,000
131 CDBG	2,097,956	-	-	-	-	-	2,097,956
140 STPL	2,479,200	-	-	-	-	-	2,479,200
143 LACo Prop A	639,753	-	-	-	-	-	639,753
160 CIP	9,062,098	5,009,999	555,000	280,000	280,000	280,000	15,467,097
162 IT Fund	310,000	28,842	28,842	-	-	-	367,684
164 Impact Fees	-	150,000	-	-	-	-	150,000
166 Impact Fees	-	130,000	-	-	-	-	130,000
166 Park Impact	145,000	-	-	-	-	-	145,000
169 Pk Acq.	200,000	-	-	-	-	-	200,000
172 PDF C	400,000	-	-	-	-	-	400,000
173 PDF	210,100	-	-	-	-	-	210,100
179 ARPA	18,927,302	(1)	-	-	-	-	18,927,301
188 CW MD	500,000	250,000	250,000	250,000	250,000	250,000	1,750,000
189 Sewer	4,615,801	2,292,600	2,152,600	2,000,000	2,000,000	-	13,061,001
197 Measure W	920,000	-	-	-	-	-	920,000
212 Public Arts	-	199,998	-	-	-	-	199,998
224 Measure R	453,709	500,000	300,000	400,000	300,000	250,000	2,203,709
232 Non-Fed Grants	1,045,779	-	-	-	-	-	1,045,779
235 Measure M	650,684	1,899,999	300,000	300,000	270,000	-	3,420,683
236 Measure A	396,770	-	-	340,000	340,000	-	1,076,770
237 GF (MOE)	567,200	-	-	-	-	-	567,200
237 SB1	2,556,523	3,645,077	1,000,000	1,000,000	1,000,000	1,000,000	10,201,600
Developer/City	-	3,000,000	12,000,000	-	-	-	15,000,000
Non-Federal Grants	84,000	-	-	-	-	-	84,000
Prop 68	143,291	-	-	-	-	-	143,291
Grand Total	46,805,166	17,776,514	17,256,442	5,315,000	5,110,000	2,380,000	94,643,122



Capital Improvement Program

Category: Facilities

Funded Projects

Project	Prior Years	FYE 2023	FYE 2024	FYE 2025	FYE 2026	FYE 2027	Project Total
21032, Dispatch Center - New Roof	60,000	-	-	-	-	-	60,000
21033, Energy Efficiency Project	6,602,048	-	-	-	-	-	6,602,048
21034, Fire Bldg. Improvements	1,619,600	-	-	-	-	-	1,619,600
22023, City Hall Restroom	130,250	-	-	-	-	-	130,250
22XXX, City Hall Entry Signs	-	105,000	-	-	-	-	105,000
22XXX, City Hall Parking Lot Resurfacing	-	125,000	-	-	-	-	125,000
23001, Police Building Repairs	-	1,200,000	-	-	-	-	1,200,000
23002, Fire Station 1 Replacement	-	3,000,000	12,000,000	-	-	-	15,000,000
23003, City Yard Renovations	-	750,000	-	-	-	-	750,000
23011, Sportsplex Improvements	-	99,999	-	-	-	-	99,999
23015, City Yard Roof	-	250,000	-	-	-	-	250,000
Grand Total	8,411,898	5,529,999	12,000,000	-	-	-	25,941,897

Unfunded Projects

Project Name	Project Estimate
City Hall - Interior remodel	1,000,000
City Hall - Repainting Exterior	400,000
City Hall - Seismic Retrofit	250,000
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
Electric Vehicle Charging Station Upgrades	99,999
Fire Station 3 - Renovation	2,200,000
Fire Station 5 - Renovation	600,000
City Council Chamber Renovation	400,000
Emergency Generator at City Hall	150,000
Grand Total	6,034,999

Total Facilities Projects	31,976,896
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Capital Improvement Program

Category: Facilities

Project: Police Building Repairs

Project No.	Project Total:	City Goal Addressed:
23001	\$1,200,000	Enhance City Image and Effectiveness

Description	Justification	Status
Police Building - Forensic Lab Upgrade, Jail, Detective Bureau, Roof, HVAC	Address deferred maintenance.	New Project

Funding

	Prior Years	FYE 2023	FYE 2024	FYE 2025	FYE 2026	FYE 2027	Project Total
160 CIP	-	1,050,000	-	-	-	-	1,050,000
164 Impact Fees	-	150,000	-	-	-	-	150,000
Grand Total	-	1,200,000	-	-	-	-	1,200,000



Capital Improvement Program

Category: Facilities

Project: Fire Station 1 Replacement

Project No.	Project Total:	City Goal Addressed:
23002	\$15,000,000	Enhance City Image and Effectiveness

Description	Justification	Status
Fire Station 1 - Headquarters Replacement	Address deferred maintenance.	New Project

Funding

Row Labels	Prior Years	FYE 2023	FYE 2024	FYE 2025	FYE 2026	FYE 2027	Project Total
Developer/City	-	3,000,000	12,000,000	-	-	-	15,000,000
Grand Total	-	3,000,000	12,000,000	-	-	-	15,000,000



Capital Improvement Program

Category: Facilities

Project: City Yard Renovations

Project No.	Project Total:	City Goal Addressed:
23003	\$750,000	Enhance City Image and Effectiveness

Description	Justification	Status
City Yard Renovations (Parking Lot, Block Wall and Roof)	Address deferred maintenance.	New Project

Funding

Row Labels	Prior Years	FYE 2023	FYE 2024	FYE 2025	FYE 2026	FYE 2027	Project Total
160 CIP	-	750,000	-	-	-	-	750,000
Grand Total	-	750,000	-	-	-	-	750,000



Capital Improvement Program

Category: Facilities

Project: Sportsplex Improvements

Project No.	Project Total:	City Goal Addressed:
23011	\$99,999	Enhance City Image and Effectiveness

Description	Justification	Status
Sportsplex: (Softball and soccer field repairs, Stadium facades, Spectator seating, Roofs - buildings and soccer field, HVAC, WiFi, phones, and cameras, Methane monitoring, and fire protection system, Additional restrooms,	Address deferred maintenance.	New Project

Funding

	Prior Years	FYE 2023	FYE 2024	FYE 2025	FYE 2026	FYE 2027	Project Total
160 CIP	-	99,999	-	-	-	-	99,999
Grand Total	-	99,999	-	-	-	-	99,999



Capital Improvement Program

Category: Facilities

Project: City Yard Roof

Project No.	Project Total:	City Goal Addressed:
23015	\$250,000	Enhance City Image and Effectiveness

Description	Justification	Status
Repair roof at City Yard	Address deferred maintenance.	New Project

Funding

	Prior Years	FYE 2023	FYE 2024	FYE 2025	FYE 2026	FYE 2027	Project Total
160 CIP	-	250,000	-	-	-	-	250,000
Grand Total	-	250,000	-	-	-	-	250,000



Capital Improvement Program

Category: General

Funded Projects

Project	Prior Years	FYE 2023	FYE 2024	FYE 2025	FYE 2026	FYE 2027	Project Total
21002, Permitting System	310,000	-	-	-	-	-	310,000
22008, Electrocardiograms (EKG) Heart Monitors	265,000	-	-	-	-	-	265,000
22009, Police & Fire Radios	3,300,000	-	-	-	-	-	3,300,000
22010, Fire Station Repairs	4,015,000	-	-	-	-	-	4,015,000
22011, PSA for Health Dept. Services	598,190	-	-	-	-	-	598,190
22012, Job Training & Creating (Median Project)	1,000,000	-	-	-	-	-	1,000,000
22013, Microwave system infrastructure	1,000,000	-	-	-	-	-	1,000,000
22014, Financial Accounting Software/System	1,500,000	-	-	-	-	-	1,500,000
22015, Park Pathway Lighting	295,000	-	-	-	-	-	295,000
22016, Park Sports Field Lighting	930,000	-	-	-	-	-	930,000
22017, ADA Transition Plan	1,000,000	-	-	-	-	-	1,000,000
22018, Remove Communication Tower	100,000	-	-	-	-	-	100,000
22019, Self-Contained Breathing Apparatus (SCB)	1,050,000	-	-	-	-	-	1,050,000
22020, Pumper Fire Trucks (two)	1,838,329	-	-	-	-	-	1,838,329
22021, Ladder Truck (Quint)	1,829,530	-	-	-	-	-	1,829,530
22022, New Ambulances	556,253	(1)	-	-	-	-	556,252
23004, Comp. Zoning & Subdivision Code Revisio	450,000	-	-	-	-	-	450,000
23017, City Signage - Entry and Wayfinding	-	99,999	-	-	-	-	99,999
23018, Digital Aerial Data Acquisition	-	28,842	28,842	-	-	-	57,684
23021, BKK Detention Basin	-	1,000,000	-	-	-	-	1,000,000
Grand Total	20,037,302	1,128,840	28,842	-	-	-	21,194,984

Unfunded Projects

Project Name	Project Estimate
Park Sports Field Lighting	1,270,000
Replace Fire Station Alerting System	167,442
BKK Radio Tower Monitoring System & Imp.	125,000
Grand Total	1,562,442

Total General Projects 22,757,426



Capital Improvement Program

Category: General

Project: City Signage - Entry and Wayfinding

Project No.	Project Total:	City Goal Addressed:
23017	\$99,999	Enhance City Image and Effectiveness

Description	Justification	Status
City Signage - Entry and Wayfinding	Improve aesthetics.	New Project

Funding

	Prior Years	FYE 2023	FYE 2024	FYE 2025	FYE 2026	FYE 2027	Project Total
212 Public Arts	-	99,999	-	-	-	-	99,999
Grand Total	-	99,999	-	-	-	-	99,999



Capital Improvement Program

Category: General

Project: Digital Aerial Data Acquisition

Project No.	Project Total:	City Goal Addressed:
23018	\$57,684	Enhance City Image and Effectiveness

Description	Justification	Status
Digital Aerial Data Acquisition with Los Angeles Region Imagery Acquisition Consortium (LARIAC) cycle 7	Critical for Emergency Response	New Project

Funding

	Prior Years	FYE 2023	FYE 2024	FYE 2025	FYE 2026	FYE 2027	Project Total
162 IT Fund	-	28,842	28,842	-	-	-	57,684
Grand Total	-	28,842	28,842	-	-	-	57,684



Capital Improvement Program

Category: General

Project: BKK Detention Basin

Project No.	Project Total:	City Goal Addressed:
23021	\$1,000,000	Enhance City Image and Effectiveness

Description	Justification	Status
Repair fencing and detention basin at BKK	Address deferred maintenance.	New Project

Funding

	Prior Years	FYE 2023	FYE 2024	FYE 2025	FYE 2026	FYE 2027	Project Total
160 CIP	-	1,000,000	-	-	-	-	1,000,000
Grand Total	-	1,000,000	-	-	-	-	1,000,000



Capital Improvement Program

Category: Parks

Funded Projects

Project	Prior Years	FYE 2023	FYE 2024	FYE 2025	FYE 2026	FYE 2027	Project Total
21004, Del Norte Dog Park Renovation	215,000	-	-	-	-	-	215,000
21005, PalmView, Aroma & Wal. Playgrounds	569,753	-	-	-	-	-	569,753
21028, Lark Ellen House - Design & Demo	200,000	-	-	-	-	-	200,000
21029, Senior Center Entry Doors	100,000	-	-	-	-	-	100,000
21030, Shadow Oak Restroom	408,600	-	-	-	-	-	408,600
21035, Friendship Park Playground	997,956	-	-	-	-	-	997,956
22001, Galster Park Playground	396,770	-	-	-	-	-	396,770
22002, Orangewood Park Restroom	400,000	-	-	-	-	-	400,000
22003, Shadow Oak Parking Lot Imp.	800,000	-	-	-	-	-	800,000
22007, Cortez Park Playground	389,070	-	-	-	-	-	389,070
22024, Cameron Park Restroom	241,600	-	-	-	-	-	241,600
22026, Walmardo Restrooms	210,100	-	-	-	-	-	210,100
23005, City Parks Restroom Improvements	-	1,000,000	-	-	-	-	1,000,000
23006, Friendship Park Improvements	-	50,000	275,000	-	-	-	325,000
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, Parks Security Cameras & Lighting	-	180,000	180,000	180,000	180,000	180,000	900,000
23020, Parks Security Cameras & Lighting	-	300,000	-	-	-	-	300,000
23022, Resurface Tennis Courts at Del Norte	-	40,000	-	-	-	-	40,000
23023, Resurface Basketball Courts at Gingrich	-	40,000	-	-	-	-	40,000
23024, Cortez Park Trash Enclosure & Goal Post	-	50,000	-	-	-	-	50,000
25XXX, Gingrich Park Tot Lot Replacement	-	-	-	340,000	-	-	340,000
26XXX, California Park Tot Lot Replacement	-	-	-	-	340,000	-	340,000
Grand Total	4,928,849	1,859,999	555,000	620,000	620,000	280,000	8,863,848

Unfunded Projects

Project Name	Project Estimate
Del Norte Park Improvements	500,000
Galster Park Trail	99,999
Paseo Lighting Replacement/Repairs	150,000
Skate park, lighting and seating	300,000
Cameron Park Community Center Imp.	295,000
Park picnic area renovations	2,400,000
Walmardo Basketball Courts	250,000
Grand Total	3,994,999

Total Parks Projects	12,858,847
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Capital Improvement Program

Category: Parks

Project: City Parks Restroom Improvements

Project No.	Project Total:	City Goal Addressed:
23005	\$1,000,000	Enhance City Image and Effectiveness

Description	Justification	Status
City Parks Restroom Improvements & Upgrades	To ensure residents and employees have access to clean and working facilities	New Project

Funding

	Prior Years	FYE 2023	FYE 2024	FYE 2025	FYE 2026	FYE 2027	Project Total
160 CIP	-	1,000,000	-	-	-	-	1,000,000
Grand Total	-	1,000,000	-	-	-	-	1,000,000



Capital Improvement Program

Category: Parks

Project: Friendship Park Improvements

Project No.	Project Total:	City Goal Addressed:
23006	\$325,000	Enhance City Image and Effectiveness

Description	Justification	Status
Friendship Park Snack bar re-roof, dug-outs, office renovation	Improve recreational and park opportunities in the community.	New Project

Funding

	Prior Years	FYE 2023	FYE 2024	FYE 2025	FYE 2026	FYE 2027	Project Total
160 CIP	-	50,000	275,000	-	-	-	325,000
Grand Total	-	50,000	275,000	-	-	-	325,000



Friendship Park

3740 S. Sentous Ave, West Covina



Capital Improvement Program

Category: Parks

Project: Drinking Fountains & Picnic Areas

Project No.	Project Total:	City Goal Addressed:
23007	\$500,000	Enhance City Image and Effectiveness

Description	Justification	Status
Citywide Park drinking fountains, picnic area renovation	Improve recreational and park opportunities in the community.	New Project

Funding

	Prior Years	FYE 2023	FYE 2024	FYE 2025	FYE 2026	FYE 2027	Project Total
160 CIP	-	100,000	100,000	100,000	100,000	100,000	500,000
Grand Total	-	100,000	100,000	100,000	100,000	100,000	500,000



Capital Improvement Program

Category: Parks

Project: Skate park mural

Project No.	Project Total:	City Goal Addressed:
23012	\$99,999	Enhance City Image and Effectiveness

Description	Justification	Status
Skate park mural	Improve recreational and park opportunities in the community.	New Project

Funding

	Prior Years	FYE 2023	FYE 2024	FYE 2025	FYE 2026	FYE 2027	Project Total
212 Public Arts	-	99,999	-	-	-	-	99,999
Grand Total	-	99,999	-	-	-	-	99,999



Capital Improvement Program

Category: Parks

Project: Parks Security Cameras & Lighting

Project No.	Project Total:	City Goal Addressed:
23019	\$900,000	Enhance City Image and Effectiveness

Description	Justification	Status
Parks security cameras & lighting @ \$75,000 each	Improve recreational and park opportunities in the community.	New Project

Funding

	Prior Years	FYE 2023	FYE 2024	FYE 2025	FYE 2026	FYE 2027	Project Total
160 CIP	-	180,000	180,000	180,000	180,000	180,000	900,000
Grand Total	-	180,000	180,000	180,000	180,000	180,000	900,000



Capital Improvement Program

Category: Parks

Project: Parks Security Cameras & Lighting

Project No.	Project Total:	City Goal Addressed:
23020	\$300,000	Enhance City Image and Effectiveness

Description	Justification	Status
Parks security cameras & lighting @ \$75,000 each	Improve recreational and park opportunities in the community.	New Project

Funding

	Prior Years	FYE 2023	FYE 2024	FYE 2025	FYE 2026	FYE 2027	Project Total
160 CIP	-	300,000	-	-	-	-	300,000
Grand Total	-	300,000	-	-	-	-	300,000



Capital Improvement Program

Category: Parks

Project: Resurface Tennis Courts at Del Norte

Project No.	Project Total:	City Goal Addressed:
23022	\$40,000	Enhance City Image and Effectiveness

Description	Justification	Status
Resurfacing of Tennis Courts at Del Norte	Improve recreational and park opportunities in the community.	New Project

Funding

	Prior Years	FYE 2023	FYE 2024	FYE 2025	FYE 2026	FYE 2027	Project Total
166 Impact Fees	-	40,000	-	-	-	-	40,000
Grand Total	-	40,000	-	-	-	-	40,000



Capital Improvement Program

Category: Parks

Project: Resurface Basketball Courts at Gingrich

Project No.	Project Total:	City Goal Addressed:
23023	\$40,000	Enhance City Image and Effectiveness

Description	Justification	Status
Resurfacing of Basketball Courts at Gingrich	Improve recreational and park opportunities in the community.	New Project

Funding

	Prior Years	FYE 2023	FYE 2024	FYE 2025	FYE 2026	FYE 2027	Project Total
166 Impact Fees	-	40,000	-	-	-	-	40,000
Grand Total	-	40,000	-	-	-	-	40,000



Capital Improvement Program

Category: Parks

Project: Cortez Park Trash Enclosure & Goal Post

Project No.	Project Total:	City Goal Addressed:
23024	\$50,000	Enhance City Image and Effectiveness

Description	Justification	Status
Cortez Park - Repair Trash Enclosure & Replace Football Goal Post	Improve recreational and park opportunities in the community.	New Project

Funding

	Prior Years	FYE 2023	FYE 2024	FYE 2025	FYE 2026	FYE 2027	Project Total
166 Impact Fees	-	50,000	-	-	-	-	50,000
Grand Total	-	50,000	-	-	-	-	50,000



Capital Improvement Program

Category: Sewer

Funded Projects

Project	Prior Years	FYE 2023	FYE 2024	FYE 2025	FYE 2026	FYE 2027	Project Total
17022, Azusa Sewer Lift Station	2,223,201	-	-	-	-	-	2,223,201
21008, Sewer System Mgmt. Plan Update	75,000	-	-	-	-	-	75,000
21009, CIPP Lining Program	152,600	152,600	152,600	-	-	-	457,800
21010, Replace Glenview Sewer Main	1,500,000	2,000,000	2,000,000	2,000,000	2,000,000	-	9,500,000
21011, Replace Azusa Ave Sewer Main	295,000	-	-	-	-	-	295,000
21012, Replace Citrus St. Sewer Main	230,000	-	-	-	-	-	230,000
21013, Sewer System Controls & Power	140,000	140,000	-	-	-	-	280,000
Grand Total	4,615,801	2,292,600	2,152,600	2,000,000	2,000,000	-	13,061,001



Capital Improvement Program

Category: Sewer

Project: CIPP Lining Program

Project No.	Project Total:	City Goal Addressed:
21009	\$457,800	Enhance City Image and Effectiveness

Description	Justification	Status
Cured-in-Place-Pipe Lining (CIPP) repairs to sewer pipes.	Maintain critical infrastructure	Future Funded

Funding

	Prior Years	FYE 2023	FYE 2024	FYE 2025	FYE 2026	FYE 2027	Project Total
189 Sewer	152,600	152,600	152,600	-	-	-	457,800
Grand Total	152,600	152,600	152,600	-	-	-	457,800



Capital Improvement Program

Category: Sewer

Project: Replace Glenview Sewer Main

Project No.	Project Total:	City Goal Addressed:
21010	\$9,500,000	Enhance City Image and Effectiveness

Description	Justification	Status
Sewer Main Replacement - Portions Glenview Rd, Michelle St & Azusa Ave	Maintain critical infrastructure	Future Funded

Funding

	Prior Years	FYE 2023	FYE 2024	FYE 2025	FYE 2026	FYE 2027	Project Total
189 Sewer	1,500,000	2,000,000	2,000,000	2,000,000	2,000,000	-	9,500,000
Grand Total	1,500,000	2,000,000	2,000,000	2,000,000	2,000,000	-	9,500,000



Capital Improvement Program

Category: Sewer

Project: Sewer System Controls & Power

Project No.	Project Total:	City Goal Addressed:
21013	\$280,000	Enhance City Image and Effectiveness

Description	Justification	Status
Sewer System Controls & Power - Program	Maintain critical infrastructure	Future Funded

Funding

	Prior Years	FYE 2023	FYE 2024	FYE 2025	FYE 2026	FYE 2027	Project Total
189 Sewer	140,000	140,000	-	-	-	-	280,000
Grand Total	140,000	140,000	-	-	-	-	280,000



Capital Improvement Program

Category: Streets

Funded Projects

Project	Prior Years	FYE 2023	FYE 2024	FYE 2025	FYE 2026	FYE 2027	Project Total
19006, Azusa Ave Street Rehab	2,482,375	-	-	-	-	-	2,482,375
21007, Lark Ellen & Grovecenter Ped. Imp	91,200	-	-	-	-	-	91,200
21014, Sidewalk, Curb & Gutter Repairs	180,000	180,000	180,000	180,000	180,000	-	900,000
21015, Sidewalk & Concrete Repairs	70,000	70,000	70,000	70,000	70,000	-	350,000
21016, Median Landscaping	500,000	500,000	500,000	500,000	500,000	500,000	3,000,000
21019, Street Lights LED's Conversion	300,000	-	-	-	-	-	300,000
21020, Residential Street Rehab (20-21)	1,134,400	-	-	-	-	-	1,134,400
21031, Sidewalk Assessment & Repair	240,000	-	-	-	-	-	240,000
22004, Pedestrian & Vehicle Safety Imp.	512,223	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,512,223
22005, Residential Street Rehab (21-22)	2,477,100	-	-	-	-	-	2,477,100
22006, Catch Basin Cleaning	120,000	-	-	-	-	-	120,000
23013, Citrus Ave Rehab	-	99,999	-	-	-	-	99,999
23014, Residential Street Rehab (22-23)	-	2,645,077	-	-	-	-	2,645,077
25XXX, Pavement Mgmt. Plan Update	-	-	-	75,000	-	-	75,000
Grand Total	8,107,298	4,495,076	1,750,000	1,825,000	1,750,000	1,500,000	19,427,374

Unfunded Projects

Project Name	Project Estimate
Install lighting on Glendora Avenue	99,999
Christ Lutheran Left Turn on Citrus	50,000
Merced/Sunset Avenues Left Turn	190,000
Merced/Valinda Left Turn	190,000
Glendora/Merced Avenues Left Turn	190,000
Grand Total	719,999

Total Streets Projects	20,147,373
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Capital Improvement Program

Category: Streets

Project: Sidewalk, Curb & Gutter Repairs

Project No.	Project Total:	City Goal Addressed:
21014	\$900,000	Enhance City Image and Effectiveness

Description	Justification	Status
Annual Concrete Sidewalk & Curb & Gutter Repair Program	Maintain Infrastructure	To be closed/merged with other projects

Funding

	Prior Years	FYE 2023	FYE 2024	FYE 2025	FYE 2026	FYE 2027	Project Total
235 Measure M	180,000	180,000	180,000	180,000	180,000	-	900,000
Grand Total	180,000	180,000	180,000	180,000	180,000	-	900,000



Capital Improvement Program

Category: Streets

Project: Sidewalk & Concrete Repairs

Project No.	Project Total:	City Goal Addressed:
21015	\$350,000	Enhance City Image and Effectiveness

Description	Justification	Status
Annual Concrete Sidewalk and Stamped Concrete Replacement	Maintain Infrastructure	To be closed/merged with other projects

Funding

	Prior Years	FYE 2023	FYE 2024	FYE 2025	FYE 2026	FYE 2027	Project Total
128 TDA	70,000	70,000	70,000	70,000	70,000	-	350,000
Grand Total	70,000	70,000	70,000	70,000	70,000	-	350,000



Capital Improvement Program

Category: Streets

Project: Median Landscaping

Project No.	Project Total:	City Goal Addressed:
21016	\$3,000,000	Enhance City Image and Effectiveness

Description	Justification	Status
Median Landscaping	Improve aesthetics.	Under Construction

Funding

	Prior Years	FYE 2023	FYE 2024	FYE 2025	FYE 2026	FYE 2027	Project Total
188 CW MD	500,000	250,000	250,000	250,000	250,000	250,000	1,750,000
224 Measure R	-	250,000	250,000	250,000	250,000	250,000	1,250,000
Grand Total	500,000	500,000	500,000	500,000	500,000	500,000	3,000,000



Capital Improvement Program

Category: Streets

Project: Pedestrian & Vehicle Safety Imp.

Project No.	Project Total:	City Goal Addressed:
22004	\$5,512,223	Enhance City Image and Effectiveness

Description	Justification	Status
Citywide Pedestrian & Vehicle Safety Improvements	Maintain Infrastructure	Under Construction

Funding

	Prior Years	FYE 2023	FYE 2024	FYE 2025	FYE 2026	FYE 2027	Project Total
237 SB1	512,223	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,512,223
Grand Total	512,223	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,512,223



Capital Improvement Program

Category: Streets

Project: Citrus Ave Rehab

Project No.	Project Total:	City Goal Addressed:
23013	\$99,999	Enhance City Image and Effectiveness

Description	Justification	Status
Regional project with City of Covina to rehabilitate Citrus Ave	Maintain Infrastructure	Working on MOU

Funding

	Prior Years	FYE 2023	FYE 2024	FYE 2025	FYE 2026	FYE 2027	Project Total
235 Measure M	-	99,999	-	-	-	-	99,999
Grand Total	-	99,999	-	-	-	-	99,999



Capital Improvement Program

Category: Streets

Project: Residential Street Rehab (22-23)

Project No.	Project Total:	City Goal Addressed:
23014	\$2,645,077	Enhance City Image and Effectiveness

Description	Justification	Status
0	Maintain Infrastructure	New Project

Funding

	Prior Years	FYE 2023	FYE 2024	FYE 2025	FYE 2026	FYE 2027	Project Total
237 SB1	-	2,645,077	-	-	-	-	2,645,077
Grand Total	-	2,645,077	-	-	-	-	2,645,077



Capital Improvement Program

Category: Traffic

Funded Projects

Project	Prior Years	FYE 2023	FYE 2024	FYE 2025	FYE 2026	FYE 2027	Project Total
18040, Cameron/Barranca Traffic Signal	470,684	-	-	-	-	-	470,684
21023, Video Detection Citywide	50,000	50,000	50,000	50,000	50,000	-	250,000
21024, Traf Sig Controller & Bckp Battery	60,000	90,000	90,000	90,000	90,000	-	420,000
21025, Traffic Control Devices Install	30,000	30,000	30,000	30,000	-	-	120,000
22025, Local Road Safety Plan (LRSP)	93,334	-	-	-	-	-	93,334
23008, Regional Signal Synchronization	-	1,000,000	-	-	-	-	1,000,000
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	600,000	600,000	600,000	600,000	3,000,000
25XXX, Traffic & Engineering Surveys	-	-	-	100,000	-	-	100,000
Grand Total	704,018	2,470,000	770,000	870,000	740,000	600,000	6,154,018

Unfunded Projects

Project Name	Project Estimate
GPS Emergency Pre-emption System	1,500,000
Cameron/Orange Traffic Signal Imp.	450,000
Grand Total	1,950,000

Total Traffic Projects	8,104,018
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Capital Improvement Program

Category: Traffic

Project: Video Detection Citywide

Project No.	Project Total:	City Goal Addressed:
21023	\$250,000	Enhance City Image and Effectiveness

Description	Justification	Status
Video Detection Citywide	Maintain Infrastructure	New Project

Funding

	Prior Years	FYE 2023	FYE 2024	FYE 2025	FYE 2026	FYE 2027	Project Total
224 Measure R	50,000	50,000	50,000	50,000	50,000	-	250,000
Grand Total	50,000	50,000	50,000	50,000	50,000	-	250,000



Capital Improvement Program

Category: Traffic

Project: Traf Sig Controller & Bckp Battery

Project No.	Project Total:	City Goal Addressed:
21024	\$420,000	Enhance City Image and Effectiveness

Description	Justification	Status
Traf Sig Controller Rplmnt & Bckp Battery	Maintain Infrastructure	Ongoing

Funding

	Prior Years	FYE 2023	FYE 2024	FYE 2025	FYE 2026	FYE 2027	Project Total
124 GT	60,000	-	-	-	-	-	60,000
235 Measure M	-	90,000	90,000	90,000	90,000	-	360,000
Grand Total	60,000	90,000	90,000	90,000	90,000	-	420,000



Capital Improvement Program

Category: Traffic

Project: Traffic Control Devices Install

Project No.	Project Total:	City Goal Addressed:
21025	\$120,000	Enhance City Image and Effectiveness

Description	Justification	Status
Installation of Traffic Control Devices	Maintain Infrastructure	Ongoing

Funding

	Prior Years	FYE 2023	FYE 2024	FYE 2025	FYE 2026	FYE 2027	Project Total
124 GT	30,000	-	-	-	-	-	30,000
235 Measure M	-	30,000	30,000	30,000	-	-	90,000
Grand Total	30,000	30,000	30,000	30,000	-	-	120,000



Capital Improvement Program

Category: Traffic

Project: Regional Signal Synchronization

Project No.	Project Total:	City Goal Addressed:
23008	\$1,000,000	Enhance City Image and Effectiveness

Description	Justification	Status
Regional project with Azusa, Covina, Industry, and LA County to Synchronize signals	Enhance vehicle mobility and safety.	New Project

Funding

	Prior Years	FYE 2023	FYE 2024	FYE 2025	FYE 2026	FYE 2027	Project Total
235 Measure M	-	1,000,000	-	-	-	-	1,000,000
Grand Total	-	1,000,000	-	-	-	-	1,000,000



Capital Improvement Program

Category: Traffic

Project: Lark Ellen/Badillo Traffic Signal Imp.

Project No.	Project Total:	City Goal Addressed:
23009	\$200,000	Enhance City Image and Effectiveness

Description	Justification	Status
Lark Ellen and Badillo - Traffic Signal Improvements with County of LA	Enhance vehicle mobility and safety.	New Project

Funding

	Prior Years	FYE 2023	FYE 2024	FYE 2025	FYE 2026	FYE 2027	Project Total
224 Measure R	-	200,000	-	-	-	-	200,000
Grand Total	-	200,000	-	-	-	-	200,000



Capital Improvement Program

Category: Traffic

Project: Cameron/Citrus Traffic Signal

Project No.	Project Total:	City Goal Addressed:
23010	\$500,000	Enhance City Image and Effectiveness

Description	Justification	Status
Traffic Signal at Cameron/Citrus	Enhance vehicle mobility and safety.	Tabled - plans complete

Funding

	Prior Years	FYE 2023	FYE 2024	FYE 2025	FYE 2026	FYE 2027	Project Total
235 Measure M	-	500,000	-	-	-	-	500,000
Grand Total	-	500,000	-	-	-	-	500,000



Capital Improvement Program

Category: Traffic

Project: Traf. Signs, Stripping, Pvm. Markers

Project No.	Project Total:	City Goal Addressed:
23016	\$3,000,000	Enhance City Image and Effectiveness

Description	Justification	Status
Annual Citywide Traffic Signage, Stripping, Pavement Markers	Enhance vehicle mobility and safety.	New Project

Funding

	Prior	FYE 2023	FYE 2024	FYE 2025	FYE 2026	FYE 2027	Project Total
124 GT	-	600,000	600,000	600,000	600,000	600,000	3,000,000
Grand Total	-	600,000	600,000	600,000	600,000	600,000	3,000,000



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
2023	578,918
2024	578,918
2025	578,918
2026	578,918
2027-2031	2,894,590
2032-2035	2,315,663
Total	\$ 7,525,925



Debt Service

Debt Issued by the Former Redevelopment Agency – Bonds Payable

1996 Special Tax Refunding Bonds Community Facilities District No. 1989-1 (The Fashion Plaza Project), Original Issue - \$51,220,000

A Special Tax levy, sales tax increment and property tax increment revenues secure repayment. The serial bonds matured during the fiscal year ended June 30, 2007. The term bonds bear interest at a rate from 5.75% to 6.0% payable semiannually on March 1st and September 1st of each year. Final maturity is in September 2022.

Year-ending June 30	Principal	Interest
2023	4,905,000	147,150
Total 1996 Bonds	\$ 4,905,000	\$ 147,150

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

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

Year-ending June 30	Series A Principal	Series A Interest	Series B Principal	Series B Interest
2023	410,000	56,225	1,015,000	149,388
2024	435,000	37,275	820,000	123,131
2025	450,000	19,575	840,000	97,706
2026-2030	470,000	5,288	2,150,000	230,641
2031-2032	-	-	245,000	8,156
Total 2017 Bonds	\$ 1,765,000	\$ 118,363	\$ 5,070,000	\$ 609,022

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 carry forward with no default on the agreement. Said agreement may be amended so long as owners of obligations payable from the tax increment are not harmed. As a result of redevelopment dissolution, this agreement has also been deemed invalid by the Department of Finance (DOF) at this time. Staff continues to research ways to get this agreement approved by the DOF.



Debt Service

Debt Issued by City of West Covina Public Financing Authority

Bonds Payable

2006 Lease Revenue Bonds for Big League Dreams Project

Original Issue - \$10,710,000 Series A, \$7,295,000 Series B (Taxable)

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

Year-ending June 30	2006 A Principal	2006 A Interest	2006 B Principal	2006 B Interest
2023	405,000	445,000	255,000	327,557
2024	425,000	424,750	270,000	312,129
2025	445,000	403,500	285,000	295,795
2026	465,000	381,250	305,000	278,552
2027-2031	2,710,000	1,531,500	1,830,000	1,091,083
2032-2036	4,450,000	759,250	2,455,000	464,658
Total 2006 Bonds	\$ 8,900,000	\$ 3,945,250	\$ 5,400,000	\$ 2,769,774

2018 West Covina Public Financing Authority Lease Revenue Refunding Bonds, Series A and B

Original Issue - \$24,165,000

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

Year-ending June 30	2018 A Principal	2018 A Interest	2018 B Principal	2018 B Interest
2023	535,000	805,400	375,000	146,611
2024	560,000	778,650	390,000	131,919
2025	585,000	750,650	405,000	116,100
2026	620,000	721,400	420,000	99,471
2027-2031	4,055,000	3,113,500	1,875,000	210,380
2032-2036	7,390,000	1,776,200		
2037-2041	3,750,000	331,200		
2042-2044	360,000	29,200		
Total 2018 Bonds	\$ 17,855,000	\$ 8,306,200	\$ 3,465,000	\$ 704,481



Debt Service

2020 West Covina Public Financing Authority Lease Revenue Bonds, Series A

Original Issue - \$204,095,000

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

Year-ending June 30	2020 Series A Principal	2020 Series A Interest
2023	3,925,000	6,981,799
2024	4,210,000	6,904,083
2025	4,525,000	6,813,563
2026	4,560,000	6,711,662
2027-2031	28,370,000	31,451,914
2032-2036	40,055,000	25,987,516
2037-2041	55,805,000	17,115,632
2042-2045	59,000,000	4,765,754
Total 2020 Bonds	\$ 200,450,000	\$ 106,731,923

Notes Payable

Energy Efficiency Loans Payable

Original Note - \$6,602,048

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

Year-ending June 30	Energy Principal	Energy Interest	Solar Principal	Solar Interest
2023	173,982	93,648	92,090	117,910
2024	162,331	88,429	95,435	114,565
2025	181,583	83,333	98,902	111,098
2026	201,908	77,640	102,494	107,506
2027-2031	837,324	248,468	448,585	391,415
2032-2036	969,976	139,246	517,401	322,599
2037-2041	586,476	22,819	928,621	233,499
2042-2044	-	-	1,014,559	64,670
Total 2018 Bonds	\$ 3,113,580	\$ 753,583	\$ 3,298,087	\$1,463,262



Debt Service

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

	FY2019-20 Actual	FY2020-21 Actual	Original Budget FY2021-22	Estimated FY2021-22	Proposed Budget FY2022-23	Increase/ (Decrease)
Revenue						
Charges For Service	286,523	-	-	-	-	-
Other Revenues	-	204,095,000	-	-	-	-
Use of Money & Property	110,096	85,014	55,000	36,795	36,790	(18,210)
Revenue Total	396,619	204,180,014	55,000	36,795	36,790	(18,210)
Expenditures						
Materials & Services	-	36,523	-	-	-	-
Debt Service	3,762,725	8,441,498	14,524,300	14,933,110	15,258,000	733,700
Expenditures Total	3,762,725	8,478,021	14,524,300	14,933,110	15,258,000	733,700
Revenues Less Expenditures	(3,366,106)	195,701,993	(14,469,300)	(14,896,315)	(15,221,210)	
Net Transfers	1,893,645	(179,858,602)	14,524,400	14,524,400	15,410,158	
Net Change in Fund Balance	(1,472,461)	15,843,391	55,100	(371,915)	188,948	
Beginning Fund Balance	5,528,449	4,055,989	19,899,380	19,899,380	19,527,465	
Ending Fund Balance	4,055,989	19,899,380	19,954,480	19,527,465	19,716,413	

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.

FY2022-2023 Expenditures

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

Debt Service	Principal	Interest	Total	Funding Source
2018A Bonds	535,000	805,400	1,340,400	General Fund Transfer
2018B Bonds	375,000	146,612	521,612	General Fund Transfer
2020 Bonds	3,925,000	6,981,800	10,906,800	General Fund Transfer
2006A Bonds	405,000	445,000	850,000	Redevelopment
2006B Bond	255,000	327,557	582,557	Redevelopment
Subtotal Bonds	\$5,495,000	\$8,706,369	\$14,201,369	
Lease Purchase Agreements	266,073	211,558	477,631	General Fund Transfer
Note Payable to LA County	579,000		579,000	General Fund Transfer
Total Debt Service	\$6,340,073	\$8,917,927	\$15,258,000	



Fund 853 - CFD Debt Service

	FY2019-20 Actual	FY2020-21 Actual	Original Budget FY2021-22	Estimated FY2021-22	Proposed Budget FY2022-23	Increase/ (Decrease)
Revenue						
Property Tax	1,650,693	1,730,056	1,736,000	1,736,000	-	(1,736,000)
Other Taxes	2,162,910	2,267,345	2,300,000	2,300,000	507,500	(1,792,500)
Other Revenues	-	-	-	-	-	-
Use of Money & Property	339,134	310,388	280,000	274,907	269,900	(10,100)
Revenue Total	4,152,737	4,307,789	4,316,000	4,310,907	777,400	(3,538,600)
Expenditures						
Salaries & Benefits	239	25,414	45,400	29,312	40,721	(4,679)
Materials & Services	5,454,031	3,868,900	241,300	241,300	-	(241,300)
Debt Service	4,315,718	4,329,913	4,507,000	4,507,000	5,161,700	654,700
Expenditures Total	9,769,989	8,224,227	4,793,700	4,777,612	5,202,421	408,721
Revenues Less Expenditures	(5,617,251)	(3,916,438)	(477,700)	(466,705)	(4,425,021)	
Net Transfers	-	1,629,548	-	1,746,600	-	
Net Change in Fund Balance	(5,617,251)	(2,286,890)	(477,700)	1,279,895	(4,425,021)	
Beginning Fund Balance	18,678,079	13,060,828	10,773,938	10,773,938	12,053,833	
Ending Fund Balance	13,060,828	10,773,938	10,296,238	12,053,833	7,628,812	

Fund Overview

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.

FY2022-2023 Expenditures

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

Debt Service	Principal	Interest	Total	Funding Source
1996 Bonds	4,990,000	149,700	5,139,700	Taxes
Total Debt Service	\$4,990,000	\$149,700	\$5,139,700	





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Summary of Other Funds for FY 2022-2023

Fund	Expenditures	Revenue	Transfers	
			Transfer In	Transfer Out
116-State Asset Forfeiture		170		
117-Drug Enforcement Rebate	2,095,729	504,890		-
119-Air Quality Improvement Trust	402,000	138,910		
120-Integrated Waste Management			-	
121-Prop A	2,148,400	2,242,220		
122-Prop C	2,323,529	1,921,880		
124-Gasoline Tax	4,112,401	3,063,915	-	-
127-Police Donations	1,000	60		
128-Transportation Development Act	70,000	70,000		
129-AB 939	78,612	282,530		
130-Bureau of Justice Asst.	-	-		
131-Community Dev. Block Grant	246,837	800,000	-	
133-Safer Grant		-		-
139-FEMA Grant	-	-	-	
140-STP Local	-	-	-	
143-LA County Park Bond	19,350	19,350	-	
145-Waste Mgt Enforcement Grant	115,700	16,040	-	
146-Senior Meals Program	314,872	202,100		
149-Used Oil Block Grant	14,700	-		
150-Inmate Welfare	1,500	1,500		
153-Public Safety Augmentation	821,045	836,610		
155-COPS/SLESF	627,518	271,130		
156-USDOJ COVID	-	-		
158-CRV Recycling Grant	28,000	28,000		
159-Summer Meals Program			-	
160-Capital Projects	3,859,999	-	800,000	-
161-Construction Tax	20,000	440		
162-Information Technology	88,842	64,200	-	
164-Police Facilities Dev. Impact Fees	150,000	14,600		
165-Fire Facilities Dev. Impact Fees		-		-
166-Park Facilities Dev. Impact Fees	130,000	44,000		
167-Admin. Facilities Dev. Impact Fees		2,600		
168-PW Facilities Dev. Impact Fees		-		
169-Park Acquisition Fund	-	3,840		-
172-PDF C Oranewood - Ca	-	570		-
173-PDF D Walmerado-Cam.	-	20	-	
174-PDF E - Cortez	-	100		
175-PDF F - Gal-Wogrov-Cam		530		
179-ARPA Local Fiscal Recovery Funds	(1)	-	-	-
180-Future Street Improvements		-	-	
181-Maintenance District #1	343,080	656,930		
182-Maintenance District #2	159,891	258,250		-
183-WC CSS CFD	66,880	690		
184-Maintenance District #4	1,160,285	3,350	-	
186-Maintenance District #6	179,271	380		
187-Maintenance District #7	178,596	560		
188-Citywide Maintenance District	2,188,227	2,052,280		
189-Sewer Maintenance	4,507,951	3,769,530		-
190-Auto Plaza Improvement District	62,264	115,870		
191-General Plan Update	500,000	-	-	



Summary of Other Funds for FY 2022-2023

Fund	Expenditures	Revenue	Transfers	
			Transfer In	Transfer Out
197-Measure W Stormwater	290,200	1,398,300		
205-PEG Fund	-	20		
207-OTS Grants	19,120	47,000		
208-Justice Assistance Grant	100,000	100,000		
212-Art In Public Places	199,998	250		
218-2006 Homeland Security Grant	-	-		
220-WC Community Svcs Foundation	317,537	-		
221-Police Private Grants				-
224-Measure R	1,554,410	1,357,900		
225-CDBG - R	765,440	765,440		
231-Advanced Traffic Mgt System				-
232-Non-Federal Grants	500,000	500,000		
233-Taskforce Reg. Autotheft Prev.	214,317	215,000		-
234-City Law Enforcement Grant Fund	-	-		-
235-Measure M	1,932,599	1,539,700		
236-Measure A	-	408,000		
237-SB1 - Road Maintenance Rehab	3,645,077	2,422,458	567,200	
238-Law Enforcement Tobacco Grant	173,082	173,082		
239-CA Bureau of State Comm. Corr.	-	-		
240-Measure H	50,000	50,000		
241-CASP Certification & Training				-
242-Sportsplex	594,378	413,830	180,548	
360-Self Insurance Uninsured Loss	-			
361-Self Insurance General/Auto Liab	1,650,000	2,201,600		-
363-Self-Insurance Workers' Comp	1,378,000	1,375,395		
365-Fleet Management	1,474,865	1,474,865		-
367-Vehicle Replacement	375,000	-		-
368-Retirement Health Savings Plan	-	400		
375-Police Enterprise	241,831	645,080		
376-Health Department	401,000	465,000		
550-Deposit Trust Fund				-
700-City Fixed Assets	-			
810-Redevelopment Obligation Ret.	-	13,002,110		1,432,558
811-Successor Agency Merged DS	-	-		-
815-Successor Agency Admin.	49,907	-		200,093
820-Successor Housing Agency	1,139,103	22,790		
853-CFD Debt Service	5,202,421	777,400		-
Grand Total	49,284,763	46,743,665	1,547,748	1,632,651



Fund 116 - State Asset Forfeiture

	FY2019-20 Actual	FY2020-21 Actual	Original Budget FY2021-22	Estimated FY2021-22	Proposed Budget FY2022-23	Increase/ (Decrease)
Revenue						
Revenue From Other Agencies	-	-	-	99,945	-	-
Use of Money & Property	2,217	607	-	171	170	170
Revenue Total	2,217	607	-	100,116	170	170
Revenues Less Expenditures						
	2,217	607	-	100,116	170	
Net Transfers	-	-	-	-	-	-
Net Change in Fund Balance	2,217	607	-	100,116	170	
Beginning Fund Balance	176,604	178,821	179,428	179,428	279,544	
Ending Fund Balance	178,821	179,428	179,428	279,544	279,714	

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.

FY2022-2023 Expenditures

There are not any expenditures planned for FY2022-2023.



Fund 117 - Drug Enforcement Rebate

	FY2019-20 Actual	FY2020-21 Actual	Original Budget FY2021-22	Estimated FY2021-22	Proposed Budget FY2022-23	Increase/ (Decrease)
Revenue						
00-Use Of Money & Property	79,593	19,450	-	4,896	4,890	4,890
31-Other Revenues	1,900	-	-	-	-	-
31-Revenue From Other	5,197,210	1,136,669	-	850,000	500,000	500,000
Revenue Total	5,278,702	1,156,119	-	854,896	504,890	504,890
Expenditures						
3110-Police Administration	522,180	353,212	930,000	647,978	497,890	(432,110)
3116-Dispatch	3,115	8,666	35,000	-	35,000	-
3119-West Covina Service Group	716,617	919,259	725,000	565,000	625,000	(100,000)
3120-Patrol	264,803	629,070	790,000	686,512	697,839	(92,161)
3130-Investigations	-	172,689	250,000	-	75,000	(175,000)
3131-Special Enforcement Team	145,385	34,667	265,000	15,000	165,000	(100,000)
Expenditures Total	1,652,099	2,117,563	2,995,000	1,914,490	2,095,729	(899,271)
Revenues Less Expenditures	3,626,603	(961,444)	(2,995,000)	(1,059,594)	(1,590,839)	
Net Transfers	(182,042)	-	-	-	-	-
Net Change in Fund Balance	3,444,561	(961,444)	(2,995,000)	(1,059,594)	(1,590,839)	
Beginning Fund Balance	3,096,202	6,540,763	5,579,319	5,579,319	4,519,725	
Ending Fund Balance	6,540,763	5,579,319	2,584,319	4,519,725	2,928,886	

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 2022-23. 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.

FY2022-23 Expenditures

Continued funding for Federal Task Force Officer assigned to U.S. Marshal Service’s Regional Fugitive Task Force (\$250k in 3120.5110).

Continued law enforcement helicopter support services (\$30k in 3120.3120).

Operational and membership costs for the regional Com-Net radio communications JPA, and dedicated Ethernet utility lines connecting to the Glendale headquarters (\$95k in 3110.6120 & \$25k in 3110.6145).

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 (\$35k in 3116.7130, \$115k in 3119.6272, \$450k in 3119.6120, & \$60k in 3119.7160).

Special Enforcement Team travel costs, pursuant to joint local-federal narcotics investigations (\$15k in Police vehicles and mounted equipment (\$500k in 3120.7170, \$75k in 3130.7170, & \$150k in 3131.7170).

Equipment items including tactical response equipment, location tracking equipment, radio equipment, handheld ticketing equipment, and simulator training equipment (\$150k in 3110.7160).

Cosmetic refurbishments to the Police Station (\$100k in 3110.7500).

Police supplies: GPS surveillance items to track narcotics suspects, SWAT supplies, protective gear, & other emergency response items supporting front line law enforcement (\$100k in 3110.6220).



Fund 119 - Air Quality Improvement Trust

	FY2019-20 Actual	FY2020-21 Actual	Original Budget FY2021-22	Estimated FY2021-22	Proposed Budget FY2022-23	Increase/ (Decrease)
Revenue						
00-Other Revenues	-	-	-	-	-	-
00-Use Of Money & Property	1,523	1,217	-	415	410	410
61-Revenue From Other Agencies	657,470	172,248	40,000	137,251	138,500	98,500
Revenue Total	658,993	173,465	40,000	137,666	138,910	98,910
Expenditures						
4183-Air Quality (AB2766)	1,961	1,981	12,100	2,700	2,000	(10,100)
4185-Transportation Demand Ma	-	-	-	-	-	-
4186-Alternative Fuel	-	-	-	-	-	-
7001-Buildings	-	-	-	-	-	-
7003-General	-	-	-	-	-	-
7008-Vehicles	144,040	-	-	349,952	400,000	400,000
Expenditures Total	146,001	1,981	12,100	352,652	402,000	389,900
Revenues Less Expenditures	512,992	171,484	27,900	(214,986)	(263,090)	
Net Transfers	-	-	-	-	-	-
Net Change in Fund Balance	512,992	171,484	27,900	(214,986)	(263,090)	
Beginning Fund Balance	(196,681)	316,311	487,795	487,795	272,809	
Ending Fund Balance	316,311	487,795	515,695	272,809	9,719	

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.

FY2022-2023 Expenditures

Expenditures are proposed to fund 8 new vehicles, including one for Code Enforcement and one for Planning.



Fund 121 - Prop A

	FY2019-20 Actual	FY2020-21 Actual	Original Budget FY2021-22	Estimated FY2021-22	Proposed Budget FY2022-23	Increase/ (Decrease)
Revenue						
Other Taxes	2,102,971	2,175,306	2,140,600	2,208,000	2,241,100	100,500
Other Revenues	-	-	-	-	-	-
Revenue From Other Agencies	-	203,806	106,000	106,000	-	(106,000)
Use of Money & Property	-	900	-	1,121	1,120	1,120
Revenue Total	2,102,971	2,380,012	2,246,600	2,315,121	2,242,220	(4,380)
Expenditures						
Materials & Services	2,249,309	1,838,667	2,040,000	2,125,000	2,142,500	102,500
Allocated Costs	5,938	5,938	5,900	5,900	5,900	-
Capital Assets	-	-	-	-	-	-
Expenditures Total	2,255,247	1,844,605	2,045,900	2,130,900	2,148,400	102,500
Revenues Less Expenditures	(152,276)	535,407	200,700	184,221	93,820	
Net Transfers	-	-	-	-	-	-
Net Change in Fund Balance	(152,276)	535,407	200,700	184,221	93,820	
Beginning Fund Balance	115,537	(36,739)	498,668	498,668	682,889	
Ending Fund Balance	(36,739)	498,668	699,368	682,889	776,709	

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.

FY2022-2023 Expenditures

New funds are proposed to be exchanged for non-restricted General Fund dollars.



Fund 122 - Prop C

	FY2019-20 Actual	FY2020-21 Actual	Original Budget FY2021-22	Estimated FY2021-22	Proposed Budget FY2022-23	Increase/ (Decrease)
Revenue						
General Revenue						
Use of Money & Property	23,360	6,302	10,000	3,286	3,280	(6,720)
General Revenue Total	23,360	6,302	10,000	3,286	3,280	(6,720)
Public Services						
Other Taxes	1,744,419	1,804,338	1,890,200	1,890,200	1,918,600	28,400
Charges For Service	-	-	2,400	2,400	-	(2,400)
Public Services Total	1,744,419	1,804,338	1,892,600	1,892,600	1,918,600	26,000
Revenue Total	1,767,779	1,810,640	1,902,600	1,895,886	1,921,880	19,280
Expenditures						
Community Development						
Salaries & Benefits	144,651	71,243	56,300	17,873	11,260	(45,040)
Materials & Services	465,134	577,067	310,500	310,500	516,500	206,000
Community Development Total	609,786	648,310	366,800	328,373	527,760	160,960
Public Services						
Salaries & Benefits	108,847	99,354	79,000	94,541	106,379	27,379
Materials & Services	1,006,672	968,629	1,369,500	1,384,457	1,561,090	191,590
Allocated Costs	112,460	128,231	128,300	128,300	128,300	-
Public Services Total	1,227,979	1,196,214	1,576,800	1,607,298	1,795,769	218,969
Expenditures Total	1,837,764	1,844,524	1,943,600	1,935,671	2,323,529	379,929
Revenues Less Expenditures	(69,986)	(33,884)	(41,000)	(39,785)	(401,649)	
Net Transfers	-	-	-	-	-	-
Net Change in Fund Balance	(69,986)	(33,884)	(41,000)	(39,785)	(401,649)	
Beginning Fund Balance	1,644,375	1,574,390	1,540,506	1,540,506	1,500,721	
Ending Fund Balance	1,574,390	1,540,506	1,499,506	1,500,721	1,099,072	

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. 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.

FY2022-2023 Expenditures

Community Development expenses primarily include the Transtech contract for over \$500,000. Public Services use of Prop C funds 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

124- STATE GAS TAX FUND	FY2019-20 Actual	FY2020-21 Actual	Original Budget FY2021-22	Estimated FY2021-22	Proposed Budget FY2022-23	Increase/ (Decrease)
Revenue						
Revenue From Other Agencies	4,521,716	2,090,987	2,730,100	2,745,893	3,060,426	330,326
Charges For Service	24	-	-	-	-	-
Licenses & Permits	296	444	-	789	789	789
Other Revenues	62,350	-	-	-	-	-
Use of Money & Property	55,141	16,198	15,000	2,707	2,700	(12,300)
Revenue Total	4,639,527	2,107,629	2,745,100	2,749,389	3,063,915	318,815
Expenditures						
Salaries & Benefits	505,809	404,679	290,500	558,170	1,261,741	971,241
Materials & Services	1,054,786	1,059,036	1,347,200	1,371,679	1,656,260	309,060
Allocated Costs	588,280	540,139	601,300	554,095	594,400	(6,900)
Capital Assets	1,162,705	208,936	330,000	330,000	600,000	270,000
Expenditures Total	3,311,581	2,212,789	2,569,000	2,813,944	4,112,401	1,543,401
Revenues Less Expenditures	1,327,947	(105,160)	176,100	(64,555)	(1,048,486)	
Net Transfers	567,148	(3,343,750)	(100,000)	(100,000)	-	
Net Change in Fund Balance	1,895,095	(3,448,910)	76,100	(164,555)	(1,048,486)	
Beginning Fund Balance	2,825,217	4,720,312	1,271,402	1,271,402	1,106,847	
Ending Fund Balance	4,720,312	1,271,402	1,347,502	1,106,847	58,361	

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.

FY2022-2023 Expenditures

In addition to funding maintenance operations and CIP, twelve new positions are proposed to be added in FY 2022-2023: 2 Maintenance Lead Workers, 6 Maintenance Worker II positions, and 4 Maintenance Worker III positions. These positions are split between the Gas Tax Fund and Sewer Maintenance District.



Fund 127 - Police Donations

	FY2019-20 Actual	FY2020-21 Actual	Original Budget FY2021-22	Estimated FY2021-22	Proposed Budget FY2022-23	Increase/ (Decrease)
Revenue						
Other Revenues	11,488	1,300	1,100	2,400	-	(1,100)
Use of Money & Property	376	122	100	63	60	(40)
Revenue Total	11,864	1,422	1,200	2,463	60	(1,140)
Expenditures						
Materials & Services	1,560	2,320	9,400	-	1,000	(8,400)
Expenditures Total	1,560	2,320	9,400	-	1,000	(8,400)
Revenues Less Expenditures	10,304	(898)	(8,200)	2,463	(940)	
Net Transfers	-	-	-	-	-	
Net Change in Fund Balance	10,304	(898)	(8,200)	2,463	(940)	
Beginning Fund Balance	26,041	36,345	35,447	35,447	37,910	
Ending Fund Balance	36,345	35,447	27,247	37,910	36,970	

Fund Overview

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

FY2022-2023 Expenditures

Expenditures are proposed to fund materials for various police programs.



Fund 128 - Transportation Development Act

	FY2019-20 Actual	FY2020-21 Actual	Original Budget FY2021-22	Estimated FY2021-22	Proposed Budget FY2022-23	Increase/ (Decrease)
Revenue						
Revenue From Other Agencies	994	-	77,600	130,457	70,000	(7,600)
Use of Money & Property	-	-	-	-	-	-
Revenue Total	994	-	77,600	130,457	70,000	(7,600)
Expenditures						
Capital Assets	994	-	70,000	70,000	70,000	-
Salaries & Benefits	-	-	-	-	-	-
Expenditures Total	994	-	70,000	70,000	70,000	-
Revenues Less Expenditures	-	-	7,600	60,457	-	
Net Transfers	-	-	-	-	-	-
Net Change in Fund Balance	-	-	7,600	60,457	-	
Beginning Fund Balance	(60,457)	(60,457)	(60,457)	(60,457)	-	-
Ending Fund Balance	(60,457)	(60,457)	(52,857)	-	-	

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.

FY2022-2023 Expenditures

Current year expenditures are used for annual concrete sidewalk and stamped concrete replacement.



Fund 129 - AB 939

	FY2019-20 Actual	FY2020-21 Actual	Original Budget FY2021-22	Estimated FY2021-22	Proposed Budget FY2022-23	Increase/ (Decrease)
Revenue						
Charges For Service	256,933	261,712	170,000	272,980	281,000	111,000
Use of Money & Property	7,085	2,610	2,200	1,530	1,530	(670)
Revenue Total	264,018	264,322	172,200	274,510	282,530	110,330
Expenditures						
Salaries & Benefits	91,010	65,241	119,200	29,065	25,012	(94,188)
Materials & Services	14,661	13,860	37,000	37,000	36,900	(100)
Allocated Costs	14,829	16,694	16,700	16,700	16,700	-
Expenditures Total	120,501	95,795	172,900	82,765	78,612	(94,288)
Revenues Less Expenditures	143,517	168,527	(700)	191,745	203,918	
Net Transfers	-	-	-	-	-	-
Net Change in Fund Balance	143,517	168,527	(700)	191,745	203,918	
Beginning Fund Balance	564,882	708,399	876,926	876,926	1,068,671	
Ending Fund Balance	708,399	876,926	876,226	1,068,671	1,272,589	

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.

FY2022-2023 Expenditures

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



Fund 130 - Bureau of Justice Asst.

	FY2019-20 Actual	FY2020-21 Actual	Original Budget FY2021-22	Estimated FY2021-22	Proposed Budget FY2022-23	Increase/ (Decrease)
Revenue						
Revenue From Other Agencies						
Federal Grants	37,574	17,856	-	20,715	-	-
Revenue From Other Agencies Total	37,574	17,856	-	20,715	-	-
Revenue Total	37,574	17,856	-	20,715	-	-
Expenditures						
Materials & Services						
Other Supplies / Materials	10,170	-	-	-	-	-
Other Supplies/Materials	-	-	-	-	-	-
Police Dept Supplies	18,809	17,856	-	10,943	-	-
Materials & Services Total	28,979	17,856	-	10,943	-	-
Expenditures Total	28,979	17,856	-	10,943	-	-
Revenues Less Expenditures	8,595	-	-	9,772	-	-
Net Transfers	-	-	-	-	-	-
Net Change in Fund Balance	8,595	-	-	9,772	-	-
Beginning Fund Balance	(8,595)	-	-	-	9,772	-
Ending Fund Balance	-	-	-	9,772	9,772	-

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.

FY2022-2023 Expenditures

There are not any expenditures planned for FY2022-2023.



Fund 131 - Community Dev. Block Grant

	FY2019-20 Actual	FY2020-21 Actual	Original Budget FY2021-22	Estimated FY2021-22	Proposed Budget FY2022-23	Increase/ (Decrease)
Revenue						
Charges For Service	-	-	-	-	-	-
Other Revenues	85,870	129,061	40,000	40,000	-	(40,000)
Revenue From Other Agencies	299,777	329,168	2,352,600	2,352,600	800,000	(1,552,600)
Use of Money & Property	-	-	-	-	-	-
Revenue Total	385,647	458,229	2,392,600	2,392,600	800,000	(1,592,600)
Expenditures						
Salaries & Benefits	125,037	103,373	116,600	117,910	100,837	(15,763)
Materials & Services	153,184	102,345	563,700	563,700	133,700	(430,000)
Allocated Costs	116,291	12,334	12,300	12,300	12,300	-
Capital Assets	52,120	240,168	1,700,000	2,097,956	-	(1,700,000)
Expenditures Total	446,633	458,220	2,392,600	2,791,866	246,837	(2,145,763)
Revenues Less Expenditures	(60,985)	9	-	(399,266)	553,163	
Net Transfers	-	70,270	-	-	-	
Net Change in Fund Balance	(60,985)	70,278	-	(399,266)	553,163	
Beginning Fund Balance	(9,293)	(70,278)	-	-	(399,266)	
Ending Fund Balance	(70,278)	-	-	(399,266)	153,897	

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.

FY2022-2023 Expenditures

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



Fund 140 - STP Local

	FY2019-20 Actual	FY2020-21 Actual	Original Budget FY2021-22	Estimated FY2021-22	Proposed Budget FY2022-23	Increase/ (Decrease)
Revenue						
Revenue From Other Agencies	53,353	-	2,479,200	2,508,663	-	(2,479,200)
Revenue Total	53,353	-	2,479,200	2,508,663	-	(2,479,200)
Expenditures						
Materials & Services	-	-	-	-	-	-
Capital Assets	3,522	29,319	2,479,200	2,479,200	-	(2,479,200)
Salaries & Benefits	-	-	-	-	-	-
Expenditures Total	3,522	29,319	2,479,200	2,479,200	-	(2,479,200)
Revenues Less Expenditures	49,831	(29,319)	-	29,463	-	
Net Transfers	-	24,399	-	-	-	-
Net Change in Fund Balance	49,831	(4,920)	-	29,463	-	-
Beginning Fund Balance	(73,057)	(23,226)	(28,146)	(28,146)	1,317	
Ending Fund Balance	(23,226)	(28,146)	(28,146)	1,317	1,317	

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.

FY2022-2023 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

	FY2019-20 Actual	FY2020-21 Actual	Original Budget FY2021-22	Estimated FY2021-22	Proposed Budget FY2022-23	Increase/ (Decrease)
Revenue						
Revenue From Other Agencies	31,227	174,670	585,800	678,008	19,350	(566,450)
Revenue Total	31,227	174,670	585,800	678,008	19,350	(566,450)
Expenditures						
Materials & Services	4,132	4,015	19,000	19,000	19,000	-
Allocated Costs	4,269	-	-	-	-	-
Capital Assets	177,365	-	550,000	639,753	-	(550,000)
Salaries & Benefits	4,757	21,917	16,800	19,255	350	(16,450)
Expenditures Total	190,523	25,931	585,800	678,008	19,350	(566,450)
Revenues Less Expenditures	(159,296)	148,739	-	-	-	
Net Transfers	-	65,973	-	-	-	
Net Change in Fund Balance	(159,296)	214,711	-	-	-	
Beginning Fund Balance	(55,416)	(214,711)	-	-	-	
Ending Fund Balance	(214,711)	-	-	-	-	

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.

FY2022-2023 Expenditures

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

Fund 145 - Waste Mgt Enforcement Grant

	FY2019-20 Actual	FY2020-21 Actual	Original Budget FY2021-22	Estimated FY2021-22	Proposed Budget FY2022-23	Increase/ (Decrease)
Revenue						
Other Revenues	-	164,955	-	-	-	-
Revenue From Other Agencies	15,733	15,553	15,700	15,700	15,000	(700)
Use of Money & Property	260	141	-	1,040	1,040	1,040
Revenue Total	15,993	180,649	15,700	16,740	16,040	340
Expenditures						
Materials & Services	15,553	210,649	50,700	50,700	115,700	65,000
Expenditures Total	15,553	210,649	50,700	50,700	115,700	65,000
Revenues Less Expenditures	440	(30,000)	(35,000)	(33,960)	(99,660)	
Net Transfers	-	1,054,998	-	-	-	-
Net Change in Fund Balance	440	1,024,998	(35,000)	(33,960)	(99,660)	
Beginning Fund Balance	9,643	10,083	1,035,081	1,035,081	1,001,121	
Ending Fund Balance	10,083	1,035,081	1,000,081	1,001,121	901,461	

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.

FY2022-2023 Expenditures

Funding is included for Landfill regulatory compliance consultants.



Fund 146 - Senior Meals Program

	FY2019-20 Actual	FY2020-21 Actual	Original Budget FY2021-22	Estimated FY2021-22	Proposed Budget FY2022-23	Increase/ (Decrease)
Revenue						
Charges For Service	22,656	2,476	22,000	10,000	2,000	(20,000)
Revenue From Other Agencies	315,200	548,013	174,200	305,000	200,000	25,800
Use of Money & Property	432	243	100	100	100	-
Revenue Total	338,288	550,732	196,300	315,100	202,100	5,800
Expenditures						
Salaries & Benefits	145,880	143,376	133,900	119,188	130,372	(3,528)
Materials & Services	192,205	340,490	117,200	117,200	140,100	22,900
Allocated Costs	-	44,382	44,400	44,400	44,400	-
Expenditures Total	338,085	528,247	295,500	280,788	314,872	19,372
Revenues Less Expenditures	203	22,485	(99,200)	34,312	(112,772)	
Net Transfers	-	-	-	-	-	-
Net Change in Fund Balance	203	22,485	(99,200)	34,312	(112,772)	
Beginning Fund Balance	72,321	72,524	95,009	95,009	129,321	
Ending Fund Balance	72,524	95,009	(4,191)	129,321	16,549	

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.

FY2022-2023 Expenditures

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



Fund 149 - Used Oil Block Grant

	FY2019-20 Actual	FY2020-21 Actual	Original Budget FY2021-22	Estimated FY2021-22	Proposed Budget FY2022-23	Increase/ (Decrease)
Revenue						
Revenue From Other Agencies	29,089	11,990	29,000	29,000	-	(29,000)
Revenue Total	29,089	11,990	29,000	29,000	-	(29,000)
Expenditures						
Materials & Services	20,434	31,559	27,300	27,300	13,000	(14,300)
Allocated Costs	-	1,680	1,700	1,700	1,700	-
Expenditures Total	20,434	33,239	29,000	29,000	14,700	(14,300)
Revenues Less Expenditures	8,655	(21,249)	-	-	(14,700)	
Net Transfers	-	-	-	-	-	-
Net Change in Fund Balance	8,655	(21,249)	-	-	(14,700)	
Beginning Fund Balance	30,020	38,675	17,426	17,426	17,426	
Ending Fund Balance	38,675	17,426	17,426	17,426	2,726	

Fund Overview

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

FY2022-2023 Expenditures

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



Fund 150 - Inmate Welfare

	FY2019-20 Actual	FY2020-21 Actual	Original Budget FY2021-22	Estimated FY2021-22	Proposed Budget FY2022-23	Increase/ (Decrease)
Revenue						
Other Revenues	1,828	2,422	1,500	1,500	1,500	-
Use of Money & Property	117	34	-	9	-	-
Revenue Total	1,945	2,456	1,500	1,509	1,500	-
Expenditures						
Materials & Services	2,000	-	1,500	1,500	1,500	-
Capital Assets	-	-	-	-	-	-
Expenditures Total	2,000	-	1,500	1,500	1,500	-
Revenues Less Expenditures	(55)	2,456	-	9	-	
Net Transfers	-	-	-	-	-	-
Net Change in Fund Balance	(55)	2,456	-	9	-	
Beginning Fund Balance	8,537	8,482	10,938	10,938	10,947	
Ending Fund Balance	8,482	10,938	10,938	10,947	10,947	

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.

FY2022-2023 Expenditures

Expenditures will be used for inmate welfare.



Fund 153 - Public Safety Augmentation

	FY2019-20 Actual	FY2020-21 Actual	Original Budget FY2021-22	Estimated FY2021-22	Proposed Budget FY2022-23	Increase/ (Decrease)
Revenue						
Other Taxes	773,318	834,745	823,800	823,800	836,200	12,400
Charges For Service	-	-	-	-	-	-
Use of Money & Property	5,049	1,129	2,000	417	410	(1,590)
Revenue Total	778,367	835,874	825,800	824,217	836,610	10,810
Expenditures						
Salaries & Benefits	704,586	996,719	810,000	779,761	821,045	11,045
Expenditures Total	704,586	996,719	810,000	779,761	821,045	11,045
Revenues Less Expenditures	73,782	(160,844)	15,800	44,456	15,565	
Net Transfers	-	-	-	-	-	-
Net Change in Fund Balance	73,782	(160,844)	15,800	44,456	15,565	
Beginning Fund Balance	455,473	529,255	368,411	368,411	412,867	
Ending Fund Balance	529,255	368,411	384,211	412,867	428,432	

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.

FY2022-2023 Expenditures

Expenditures fund public safety staffing.



Fund 155 - COPS/SLESF

	FY2019-20 Actual	FY2020-21 Actual	Original Budget FY2021-22	Estimated FY2021-22	Proposed Budget FY2022-23	Increase/ (Decrease)
Revenue						
Other Revenues	-	-	-	-	-	-
Revenue From Other Agencies	205,045	253,970	205,000	250,000	270,000	65,000
Use of Money & Property	6,216	2,033	1,600	1,138	1,130	(470)
Revenue Total	211,261	256,003	206,600	251,138	271,130	64,530
Expenditures						
Materials & Services	78,506	55,263	108,400	146,442	110,000	1,600
Capital Assets	100,579	-	84,000	62,500	80,000	(4,000)
Salaries & Benefits	3,575	-	-	320,925	437,518	437,518
Expenditures Total	182,661	55,263	192,400	529,867	627,518	435,118
Revenues Less Expenditures	28,600	200,740	14,200	(278,729)	(356,388)	
Net Transfers	-	-	-	-	-	-
Net Change in Fund Balance	28,600	200,740	14,200	(278,729)	(356,388)	
Beginning Fund Balance	408,137	436,736	637,476	637,476	358,747	
Ending Fund Balance	436,736	637,476	651,676	358,747	2,359	

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.

FY2022-2023 Expenditures

Expenditures will be used for staffing and supplies. Capital assets include body worn camera units.



Fund 156 - USDOJ COVID

	FY2019-20 Actual	FY2020-21 Actual	Original Budget FY2021-22	Estimated FY2021-22	Proposed Budget FY2022-23	Increase/ (Decrease)
Revenue						
Revenue From Other Agencies	2,200	23,911	-	34,865	-	-
Revenue Total	2,200	23,911	-	34,865	-	-
Expenditures						
Materials & Services	2,341	12,711	-	-	-	-
Salaries & Benefits	-	11,058	-	34,865	-	-
Expenditures Total	2,341	23,769	-	34,865	-	-
Revenues Less Expenditures	(141)	141	-	-	-	-
Net Transfers	-	-	-	-	-	-
Net Change in Fund Balance	(141)	141	-	-	-	-
Beginning Fund Balance	0	(141)	-	-	-	-
Ending Fund Balance	(141)	-	-	-	-	-

Fund Overview

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.

FY2022-2023 Expenditures

There are not any expenditures planned for FY2022-2023.



Fund 158 - CRV Recycling Grant

	FY2019-20 Actual	FY2020-21 Actual	Original Budget FY2021-22	Estimated FY2021-22	Proposed Budget FY2022-23	Increase/ (Decrease)
Revenue						
Revenue From Other Agencies	71,482	36,935	28,000	28,000	28,000	-
Use of Money & Property	-	-	-	-	-	-
Revenue Total	71,482	36,935	28,000	28,000	28,000	-
Expenditures						
Materials & Services	15,385	38,277	28,000	28,000	28,000	-
Allocated Costs	-	930	-	-	-	-
Expenditures Total	15,385	39,207	28,000	28,000	28,000	-
Revenues Less Expenditures	56,097	(2,272)	-	-	-	-
Net Transfers	-	-	-	-	-	-
Net Change in Fund Balance	56,097	(2,272)	-	-	-	-
Beginning Fund Balance	69,136	125,233	122,961	122,961	122,961	
Ending Fund Balance	125,233	122,961	122,961	122,961	122,961	

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.

FY2022-2023 Expenditures

There are not any expenditures planned for FY2022-2023.

Fund 160 - Capital Projects

	FY2019-20 Actual	FY2020-21 Actual	Original Budget FY2021-22	Estimated FY2021-22	Proposed Budget FY2022-23	Increase/ (Decrease)
Revenue						
Other Revenues	-	6,602,048	-	-	-	-
Revenue Total	-	6,602,048	-	-	-	-
Expenditures						
Capital Assets	274,762	757,571	3,678,100	9,062,098	3,859,999	181,899
Expenditures Total	274,762	757,571	3,678,100	9,062,098	3,859,999	181,899
Revenues Less Expenditures	(274,762)	5,844,477	(3,678,100)	(9,062,098)	(3,859,999)	
Net Transfers	316,135	3,663,505	-	4,725,000	800,000	
Net Change in Fund Balance	41,374	9,507,982	(3,678,100)	(4,337,098)	(3,059,999)	
Beginning Fund Balance	138,136	179,510	9,687,492	9,687,492	5,350,394	
Ending Fund Balance	179,510	9,687,492	6,009,392	5,350,394	2,290,395	

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.

FY2022-2023 Expenditures

FY2022-2023 projects are outlined in the Capital Improvement Program.



Fund 161 - Construction Tax

	FY2019-20 Actual	FY2020-21 Actual	Original Budget FY2021-22	Estimated FY2021-22	Proposed Budget FY2022-23	Increase/ (Decrease)
Revenue						
Other Taxes	89,673	40,343	70,000	73,941	-	(70,000)
Use of Money & Property	2,520	856	1,000	448	440	(560)
Revenue Total	92,193	41,198	71,000	74,389	440	(70,560)
Expenditures						
Materials & Services	10,680	-	20,000	-	20,000	-
Capital Assets	-	-	-	-	-	-
Salaries & Benefits	-	-	-	-	-	-
Expenditures Total	10,680	-	20,000	-	20,000	-
Revenues Less Expenditures	81,513	41,198	51,000	74,389	(19,560)	
Net Transfers	-	-	-	-	-	-
Net Change in Fund Balance	81,513	41,198	51,000	74,389	(19,560)	
Beginning Fund Balance	137,025	218,538	259,736	259,736	334,125	
Ending Fund Balance	218,538	259,736	310,736	334,125	314,565	

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.

FY2022-2023 Expenditures

FY2022-2023 expenditures will be used for facility improvements.



Fund 162 - Information Technology

	FY2019-20 Actual	FY2020-21 Actual	Original Budget FY2021-22	Estimated FY2021-22	Proposed Budget FY2022-23	Increase/ (Decrease)
Revenue						
Fees	44,074	61,663	-	64,189	64,200	64,200
Revenue From Other Agencies	-	-	280,000	280,000	-	(280,000)
Revenue Total	44,074	61,663	280,000	344,189	64,200	(215,800)
Expenditures						
Materials & Services	-	-	-	-	60,000	60,000
Capital Assets	59,473	5,878	280,000	310,000	28,842	(251,158)
Salaries & Benefits	-	-	-	-	-	-
Expenditures Total	59,473	5,878	280,000	310,000	88,842	(191,158)
Revenues Less Expenditures	(15,399)	55,786	-	34,189	(24,642)	
Net Transfers	11,856	-	-	-	-	-
Net Change in Fund Balance	(3,543)	55,786	-	34,189	(24,642)	
Beginning Fund Balance	162,350	158,807	214,593	214,593	248,782	
Ending Fund Balance	158,807	214,593	214,593	248,782	224,140	

Fund Overview

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

FY2022-2023 Expenditures

Funds in FY2022-2023 will be used for the building and permitting software.



Fund 164 - Police Facilities Dev. Impact Fees

	FY2019-20 Actual	FY2020-21 Actual	Original Budget FY2021-22	Estimated FY2021-22	Proposed Budget FY2022-23	Increase/ (Decrease)
Revenue						
Other Revenues	16,568	14,564	-	25,610	14,600	14,600
Use of Money & Property	-	-	-	-	-	-
Revenue Total	16,568	14,564	-	25,610	14,600	14,600
Expenditures						
Capital Assets	-	-	-	-	150,000	150,000
Expenditures Total	-	-	-	-	150,000	150,000
Revenues Less Expenditures	16,568	14,564	-	25,610	(135,400)	
Net Transfers	-	-	-	-	-	-
Net Change in Fund Balance	16,568	14,564	-	25,610	(135,400)	
Beginning Fund Balance	99,908	116,475	131,039	131,039	156,649	
Ending Fund Balance	116,475	131,039	131,039	156,649	21,249	

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.

FY2022-2023 Expenditures

FY2022-2023 Expenditures will be used to help fund CIP improvements to the Police Building - Forensic Lab Upgrade, Jail, Detective Bureau, Roof, and HVAC.



Fund 165 - Fire Facilities Dev. Impact Fees

	FY2019-20 Actual	FY2020-21 Actual	Original Budget FY2021-22	Estimated FY2021-22	Proposed Budget FY2022-23	Increase/ (Decrease)
Revenue						
Other Revenues	20,180	17,588	-	31,066	-	-
Use of Money & Property	-	-	-	-	-	-
Revenue Total	20,180	17,588	-	31,066	-	-
Expenditures						
Capital Assets	-	-	-	-	-	-
Expenditures Total	-	-	-	-	-	-
Revenues Less Expenditures						
	20,180	17,588	-	31,066	-	-
Net Transfers	-	(101,713)	-	-	-	-
Net Change in Fund Balance	20,180	(84,125)	-	31,066	-	-
Beginning Fund Balance	71,155	91,335	7,210	7,210	38,276	
Ending Fund Balance	91,335	7,210	7,210	38,276	38,276	

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.

FY2022-2023 Expenditures

There are not any expenditures planned for FY2022-2023.



Fund 166 - Park Facilities Dev. Impact Fees

	FY2019-20 Actual	FY2020-21 Actual	Original Budget FY2021-22	Estimated FY2021-22	Proposed Budget FY2022-23	Increase/ (Decrease)
Revenue						
Other Revenues	49,771	43,733	-	76,824	44,000	44,000
Use of Money & Property	-	-	-	-	-	-
Revenue Total	49,771	43,733	-	76,824	44,000	44,000
Expenditures						
Capital Assets	-	-	-	248,291	130,000	130,000
Expenditures Total	-	-	-	248,291	130,000	130,000
Revenues Less Expenditures	49,771	43,733	-	(171,467)	(86,000)	
Net Transfers	-	-	-	-	-	-
Net Change in Fund Balance	49,771	43,733	-	(171,467)	(86,000)	
Beginning Fund Balance	213,411	263,181	306,914	306,914	135,447	
Ending Fund Balance	263,181	306,914	306,914	135,447	49,447	

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.

FY2022-2023 Expenditures

FY2022-2023 projects are outlined in the Capital Improvement Program.



Fund 167 - Admin. Facilities Dev. Impact Fees

	FY2019-20 Actual	FY2020-21 Actual	Original Budget FY2021-22	Estimated FY2021-22	Proposed Budget FY2022-23	Increase/ (Decrease)
Revenue						
Other Revenues	2,925	2,612	-	4,574	2,600	2,600
Use of Money & Property	-	-	-	-	-	-
Revenue Total	2,925	2,612	-	4,574	2,600	2,600
Revenues Less Expenditures						
	2,925	2,612	-	4,574	2,600	
Net Transfers	-	-	-	-	-	-
Net Change in Fund Balance	2,925	2,612	-	4,574	2,600	
Beginning Fund Balance	16,577	19,501	22,113	22,113	26,687	
Ending Fund Balance	19,501	22,113	22,113	26,687	29,287	

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.

FY2022-2023 Expenditures

There are not any expenditures planned for FY2022-2023.



Fund 168 - PW Facilities Dev. Impact Fees

	FY2019-20 Actual	FY2020-21 Actual	Original Budget FY2021-22	Estimated FY2021-22	Proposed Budget FY2022-23	Increase/ (Decrease)
Revenue						
Other Revenues	1,453	1,215	-	1,931	-	-
Use of Money & Property	-	-	-	-	-	-
Revenue Total	1,453	1,215	-	1,931	-	-
Revenues Less Expenditures						
	1,453	1,215	-	1,931	-	-
Net Transfers	-	-	-	-	-	-
Net Change in Fund Balance	1,453	1,215	-	1,931	-	-
Beginning Fund Balance	7,262	8,715	9,930	9,930	11,861	
Ending Fund Balance	8,715	9,930	9,930	11,861	11,861	

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.

FY2022-2023 Expenditures

There are not any expenditures planned for FY2022-2023.

Fund 169 - Park Acquisition Fund

	FY2019-20 Actual	FY2020-21 Actual	Original Budget FY2021-22	Estimated FY2021-22	Proposed Budget FY2022-23	Increase/ (Decrease)
Revenue						
Charges For Service	-	3,400	-	-	-	-
Other Revenues	-	3,900,000	-	-	-	-
Use of Money & Property	-	7,363	12,000	3,845	3,840	(8,160)
Revenue Total	-	3,910,763	12,000	3,845	3,840	(8,160)
Expenditures						
Materials & Services	-	14,882	-	-	-	-
Capital Assets	-	-	200,000	200,000	-	(200,000)
Debt Service	-	500,000	-	-	-	-
Revenues Less Expenditures	-	3,395,881	(188,000)	(196,155)	3,840	
Net Transfers	-	(1,034,796)	-	-	-	
Net Change in Fund Balance	-	2,361,085	(188,000)	(196,155)	3,840	
Beginning Fund Balance	(109,605)	(109,605)	2,251,480	2,251,480	2,055,325	
Ending Fund Balance	(109,605)	2,251,480	2,063,480	2,055,325	2,059,165	

Fund Overview

The funds paid into this fund are to be utilized for new parkland acquisition and the development of new parkland.

FY2022-2023 Expenditures

There are not any expenditures planned for FY2022-2023.



Fund 172 - PDF C Orangewood - Ca

	FY2019-20 Actual	FY2020-21 Actual	Original Budget FY2021-22	Estimated FY2021-22	Proposed Budget FY2022-23	Increase/ (Decrease)
Revenue						
Other Revenues	459,900	186,150	200,000	200,000	-	(200,000)
Use of Money & Property	5,156	2,266	-	572	570	570
Revenue Total	465,056	188,416	200,000	200,572	570	(199,430)
Expenditures						
Capital Assets	65	-	400,000	400,000	-	(400,000)
Expenditures Total	65	-	400,000	400,000	-	(400,000)
Revenues Less Expenditures	464,991	188,416	(200,000)	(199,428)	570	
Net Transfers	-	-	-	(185,100)	-	
Net Change in Fund Balance	464,991	188,416	(200,000)	(384,528)	570	
Beginning Fund Balance	16,846	481,837	670,253	670,253	285,725	
Ending Fund Balance	481,837	670,253	470,253	285,725	286,295	

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.

FY2022-2023 Expenditures

FY2022-2023 projects are outlined in the Capital Improvement Program.



Fund 173 - PDF D Walmerado-Cam.

	FY2019-20 Actual	FY2020-21 Actual	Original Budget FY2021-22	Estimated FY2021-22	Proposed Budget FY2022-23	Increase/ (Decrease)
Revenue						
Other Revenues	-	-	-	-	-	-
Use of Money & Property	362	99	-	25	20	20
Revenue Total	362	99	-	25	20	20
Expenditures						
Capital Assets	-	-	-	210,100	-	-
Salaries & Benefits	-	-	-	-	-	-
Expenditures Total	-	-	-	210,100	-	-
Revenues Less Expenditures	362	99	-	(210,075)	20	
Net Transfers	-	-	-	185,100	-	-
Net Change in Fund Balance	362	99	-	(24,975)	20	
Beginning Fund Balance	28,813	29,175	29,274	29,274	4,299	
Ending Fund Balance	29,175	29,274	29,274	4,299	4,319	

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.

FY2022-2023 Expenditures

There are not any expenditures planned for FY2022-2023.



Fund 174 - PDF E - Cortez

	FY2019-20 Actual	FY2020-21 Actual	Original Budget FY2021-22	Estimated FY2021-22	Proposed Budget FY2022-23	Increase/ (Decrease)
Revenue						
Other Revenues	-	21,900	21,900	43,800	-	(21,900)
Use of Money & Property	250	142	100	100	100	-
Revenue Total	250	22,042	22,000	43,900	100	(21,900)
Expenditures						
Capital Assets	-	-	61,100	40,000	-	(61,100)
Expenditures Total	-	-	61,100	40,000	-	(61,100)
Revenues Less Expenditures	250	22,042	(39,100)	3,900	100	
Net Transfers	-	-	-	-	-	
Net Change in Fund Balance	250	22,042	(39,100)	3,900	100	
Beginning Fund Balance	19,940	20,190	42,232	42,232	46,132	
Ending Fund Balance	20,190	42,232	3,132	46,132	46,232	

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.

FY2022-2023 Expenditures

There are not any expenditures planned for FY2022-2023.



Fund 175 - PDF F - Gal-Wogrov-Cam

	FY2019-20 Actual	FY2020-21 Actual	Original Budget FY2021-22	Estimated FY2021-22	Proposed Budget FY2022-23	Increase/ (Decrease)
Revenue						
Other Revenues	-	-	-	-	-	-
Use of Money & Property	3,834	1,049	900	530	530	(370)
Revenue Total	3,834	1,049	900	530	530	(370)
Expenditures						
Capital Assets	-	-	-	-	-	-
Salaries & Benefits	-	-	-	-	-	-
Expenditures Total	-	-	-	-	-	-
Revenues Less Expenditures	3,834	1,049	900	530	530	
Net Transfers	-	-	-	-	-	-
Net Change in Fund Balance	3,834	1,049	900	530	530	
Beginning Fund Balance	305,319	309,153	310,202	310,202	310,732	
Ending Fund Balance	309,153	310,202	311,102	310,732	311,262	

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.

FY2022-2023 Expenditures

There are not any expenditures planned for FY2022-2023.



Fund 179 - ARPA Local Fiscal Recovery Funds

	FY2019-20 Actual	FY2020-21 Actual	Original Budget FY2021-22	Estimated FY2021-22	Proposed Budget FY2022-23	Increase/ (Decrease)
Revenue						
Revenue From Other Agencies	-	-	10,000,000	19,783,040	-	(10,000,000)
Use of Money & Property	-	-	-	-	-	-
Revenue Total	-	-	10,000,000	19,783,040	-	(10,000,000)
Expenditures						
Capital Assets	-	-	19,570,000	18,927,302	(1)	(19,570,001)
Salaries & Benefits	-	-	-	451,453	-	-
Expenditures Total	-	-	19,570,000	19,378,755	(1)	(19,570,001)
Revenues Less Expenditures	-	-	(9,570,000)	404,285	1	
Net Transfers	-	-	-	-	-	-
Net Change in Fund Balance	-	-	(9,570,000)	404,285	1	
Beginning Fund Balance	-	-	-	-	404,285	
Ending Fund Balance	-	-	(9,570,000)	404,285	404,286	

Fund Overview

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

FY2022-2023 Expenditures

The list of funded projects is included in the CIP.



Fund 180 - Future Street Improvements

	FY2019-20 Actual	FY2020-21 Actual	Original Budget FY2021-22	Estimated FY2021-22	Proposed Budget FY2022-23	Increase/ (Decrease)
Revenue						
Capital Assets	-	11,250	-	25,564	-	-
Revenue Total	-	11,250	-	25,564	-	-
Revenues Less Expenditures						
	-	11,250	-	25,564	-	
Net Transfers	-	220,000	-	-	-	
Net Change in Fund Balance	-	231,250	-	25,564	-	
Beginning Fund Balance	-	-	231,250	231,250	231,250	
Ending Fund Balance	-	231,250	231,250	256,814	231,250	

Fund Overview

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

FY2022-2023 Expenditures

There are not any expenditures planned for FY2022-2023.



Fund 181 - Maintenance District #1

	FY2019-20 Actual	FY2020-21 Actual	Original Budget FY2021-22	Estimated FY2021-22	Proposed Budget FY2022-23	Increase/ (Decrease)
Revenue						
Property Tax	596,837	623,785	639,100	639,100	651,900	12,800
Charges For Service	-	-	-	-	-	-
Use of Money & Property	30,790	9,342	11,000	5,039	5,030	(5,970)
Revenue Total	627,627	633,127	650,100	644,139	656,930	6,830
Expenditures						
Salaries & Benefits	85,430	64,614	37,200	43,593	45,292	8,092
Materials & Services	175,059	171,379	250,400	226,900	240,788	(9,612)
Allocated Costs	51,533	56,966	57,000	57,000	57,000	-
Capital Assets	-	-	-	-	-	-
Expenditures Total	312,021	292,959	344,600	327,493	343,080	(1,520)
Revenues Less Expenditures	315,606	340,168	305,500	316,646	313,850	
Net Transfers	-	-	-	-	-	-
Net Change in Fund Balance	315,606	340,168	305,500	316,646	313,850	
Beginning Fund Balance	2,301,561	2,617,166	2,957,334	2,957,334	3,273,980	
Ending Fund Balance	2,617,166	2,957,334	3,262,834	3,273,980	3,587,830	

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.

FY2022-2023 Expenditures

FY 2022-2023 expenditures will be used for ongoing maintenance within the District.



Fund 182 - Maintenance District #2

	FY2019-20 Actual	FY2020-21 Actual	Original Budget FY2021-22	Estimated FY2021-22	Proposed Budget FY2022-23	Increase/ (Decrease)
Revenue						
Property Tax	200,459	222,194	252,000	252,000	257,000	5,000
Charges For Service	-	-	-	-	-	-
Use of Money & Property	7,732	2,350	3,000	1,253	1,250	(1,750)
Revenue Total	208,191	224,544	255,000	253,253	258,250	3,250
Expenditures						
Materials & Services	39,137	40,090	103,300	97,100	104,243	943
Allocated Costs	31,485	24,547	24,600	24,600	24,600	-
Capital Assets	-	-	-	-	-	-
Salaries & Benefits	57,940	50,372	57,100	43,325	31,048	(26,052)
Expenditures Total	128,562	115,010	185,000	165,025	159,891	(25,109)
Revenues Less Expenditures	79,629	109,534	70,000	88,228	98,359	
Net Transfers	(9,000)	(9,000)	(9,000)	(9,000)	-	
Net Change in Fund Balance	70,629	100,534	61,000	79,228	98,359	
Beginning Fund Balance	581,696	652,325	752,859	752,859	832,087	
Ending Fund Balance	652,325	752,859	813,859	832,087	930,446	

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.

FY2022-2023 Expenditures

FY 2022-2023 expenditures will be used for ongoing maintenance within the District.



Fund 183 - WC CSS CFD

	FY2019-20 Actual	FY2020-21 Actual	Original Budget FY2021-22	Estimated FY2021-22	Proposed Budget FY2022-23	Increase/ (Decrease)
Revenue						
Other Taxes	107,650	107,360	110,000	110,000	-	(110,000)
Charges For Service	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-
Use of Money & Property	4,346	1,328	1,100	699	690	(410)
Revenue Total	111,995	108,688	111,100	110,699	690	(110,410)
Expenditures						
Materials & Services	57,536	49,383	63,900	49,900	54,900	(9,000)
Allocated Costs	11,279	11,174	11,200	11,200	11,200	-
Capital Assets	-	-	-	-	-	-
Salaries & Benefits	15,749	5,146	-	-	780	780
Expenditures Total	84,564	65,703	75,100	61,100	66,880	(8,220)
Revenues Less Expenditures	27,431	42,985	36,000	49,599	(66,190)	
Net Transfers	-	-	-	-	-	-
Net Change in Fund Balance	27,431	42,985	36,000	49,599	(66,190)	
Beginning Fund Balance	335,236	362,666	405,651	405,651	455,250	
Ending Fund Balance	362,666	405,651	441,651	455,250	389,060	

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 (*Poliopitila californica*).

FY2022-2023 Expenditures

FY 2022-2023 expenditures will be used for ongoing maintenance within the District.



Fund 184 - Maintenance District #4

	FY2019-20 Actual	FY2020-21 Actual	Original Budget FY2021-22	Estimated FY2021-22	Proposed Budget FY2022-23	Increase/ (Decrease)
Revenue						
Charges For Service	1,026,385	1,020,481	1,193,700	1,193,700	-	(1,193,700)
Use of Money & Property	28,817	7,104	6,500	3,350	3,350	(3,150)
Revenue Total	1,055,202	1,027,584	1,200,200	1,197,050	3,350	(1,196,850)
Expenditures						
Materials & Services	694,885	801,794	933,500	816,100	890,548	(42,952)
Allocated Costs	185,383	197,543	197,600	197,600	197,600	-
Capital Assets	219,652	-	-	-	-	-
Salaries & Benefits	126,360	96,587	116,700	69,695	72,137	(44,563)
Expenditures Total	1,226,279	1,095,923	1,247,800	1,083,395	1,160,285	(87,515)
Revenues Less Expenditures	(171,078)	(68,339)	(47,600)	113,655	(1,156,935)	
Net Transfers	9,000	9,000	9,000	9,000	-	
Net Change in Fund Balance	(162,078)	(59,339)	(38,600)	122,655	(1,156,935)	
Beginning Fund Balance	2,368,866	2,206,788	2,147,449	2,147,449	2,270,104	
Ending Fund Balance	2,206,788	2,147,449	2,108,849	2,270,104	1,113,169	

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.

FY2022-2023 Expenditures

FY 2022-2023 expenditures will be used for ongoing maintenance within the District.



Fund 186 - Maintenance District #6

	FY2019-20 Actual	FY2020-21 Actual	Original Budget FY2021-22	Estimated FY2021-22	Proposed Budget FY2022-23	Increase/ (Decrease)
Revenue						
Charges For Service	153,539	154,799	183,500	183,500	-	(183,500)
Use of Money & Property	3,035	797	1,000	384	380	(620)
Revenue Total	156,574	155,596	184,500	183,884	380	(184,120)
Expenditures						
Materials & Services	77,673	87,519	115,200	107,400	125,615	10,415
Allocated Costs	35,700	32,569	32,600	32,600	32,600	-
Capital Assets	10,000	-	-	-	-	-
Salaries & Benefits	41,312	26,200	31,100	18,987	21,056	(10,044)
Expenditures Total	164,685	146,288	178,900	158,987	179,271	371
Revenues Less Expenditures	(8,111)	9,308	5,600	24,897	(178,891)	
Net Transfers	-	-	-	-	-	-
Net Change in Fund Balance	(8,111)	9,308	5,600	24,897	(178,891)	
Beginning Fund Balance	245,686	237,575	246,883	246,883	271,780	
Ending Fund Balance	237,575	246,883	252,483	271,780	92,889	

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.

FY2022-2023 Expenditures

FY 2022-2023 expenditures will be used for ongoing maintenance within the District.



Fund 187 - Maintenance District #7

	FY2019-20 Actual	FY2020-21 Actual	Original Budget FY2021-22	Estimated FY2021-22	Proposed Budget FY2022-23	Increase/ (Decrease)
Revenue						
Charges For Service	173,266	173,983	204,900	204,900	-	(204,900)
Use of Money & Property	3,825	1,137	1,200	567	560	(640)
Revenue Total	177,091	175,120	206,100	205,467	560	(205,540)
Expenditures						
Materials & Services	65,678	87,038	112,500	115,300	125,640	13,140
Allocated Costs	32,622	31,940	31,900	31,900	31,900	-
Capital Assets	-	-	-	-	-	-
Salaries & Benefits	45,209	26,200	29,500	18,417	21,056	(8,444)
Expenditures Total	143,509	145,177	173,900	165,617	178,596	4,696
Revenues Less Expenditures	33,582	29,943	32,200	39,850	(178,036)	
Net Transfers	-	-	-	-	-	-
Net Change in Fund Balance	33,582	29,943	32,200	39,850	(178,036)	
Beginning Fund Balance	288,915	322,496	352,439	352,439	392,289	
Ending Fund Balance	322,496	352,439	384,639	392,289	214,253	

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.

FY2022-2023 Expenditures

FY 2022-2023 expenditures will be used for ongoing maintenance within the District.



Fund 188 - Citywide Maintenance District

	FY2019-20 Actual	FY2020-21 Actual	Original Budget FY2021-22	Estimated FY2021-22	Proposed Budget FY2022-23	Increase/ (Decrease)
Revenue						
Charges For Service	1,644,661	1,769,426	2,050,600	2,050,600	2,050,600	-
Other Revenues	-	-	-	-	-	-
Use of Money & Property	18,463	4,857	4,500	1,680	1,680	(2,820)
Revenue Total	1,663,124	1,774,282	2,055,100	2,052,280	2,052,280	(2,820)
Expenditures						
Salaries & Benefits	111,312	88,842	105,400	71,799	88,574	(16,826)
Materials & Services	1,324,641	1,724,669	1,652,000	1,760,433	1,710,553	58,553
Allocated Costs	119,009	132,202	136,300	134,426	139,100	2,800
Capital Assets	-	-	500,000	500,000	250,000	(250,000)
Expenditures Total	1,554,962	1,945,713	2,393,700	2,466,658	2,188,227	(205,473)
Revenues Less Expenditures	108,161	(171,431)	(338,600)	(414,378)	(135,947)	
Net Transfers	-	-	-	-	-	-
Net Change in Fund Balance	108,161	(171,431)	(338,600)	(414,378)	(135,947)	
Beginning Fund Balance	1,286,413	1,394,575	1,223,144	1,223,144	808,766	
Ending Fund Balance	1,394,575	1,223,144	884,544	808,766	672,819	

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.

FY2022-2023 Expenditures

Funding has been included in FY2022-23 to increase the tree trimming cycle from 7 to 5 years. \$250,000 has also been included under Capital for Median Landscaping.



Fund 189 - Sewer Maintenance

	FY2019-20 Actual	FY2020-21 Actual	Original Budget FY2021-22	Estimated FY2021-22	Proposed Budget FY2022-23	Increase/ (Decrease)
Revenue						
Property Tax	311,398	350,196	210,000	228,879	254,200	44,200
Charges For Service	3,492,403	3,719,042	3,000,000	3,039,703	3,500,000	500,000
Other Revenues	13,767	-	-	-	-	-
Use of Money & Property	78,328	25,498	20,000	15,330	15,330	(4,670)
Revenue Total	3,895,896	4,094,736	3,230,000	3,283,912	3,769,530	539,530
Expenditures						
Salaries & Benefits	816,364	802,537	707,900	789,740	1,520,193	812,293
Materials & Services	430,018	175,730	430,100	444,819	499,458	69,358
Allocated Costs	377,880	164,608	201,400	172,317	195,700	(5,700)
Capital Assets	1,117,556	628,494	2,392,600	4,001,450	2,292,600	(100,000)
Expenditures Total	2,741,819	1,771,368	3,732,000	5,408,326	4,507,951	775,951
Revenues Less Expenditures	1,154,078	2,323,368	(502,000)	(2,124,414)	(738,421)	
Net Transfers	-	-	(100,000)	(100,000)	-	
Net Change in Fund Balance	1,154,078	2,323,368	(602,000)	(2,224,414)	(738,421)	
Beginning Fund Balance	5,404,689	6,558,767	8,882,135	8,882,135	6,657,721	
Ending Fund Balance	6,558,767	8,882,135	8,280,135	6,657,721	5,919,300	

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.

FY2022-2023 Expenditures

Twelve new positions are proposed to be added in FY 2022-2023: 2 Maintenance Lead Workers, 6 Maintenance Worker II positions, and 4 Maintenance Worker III positions. These positions are split between the Gas Tax Fund and Sewer Maintenance District.



Fund 190 - Auto Plaza Improvement District

	FY2019-20 Actual	FY2020-21 Actual	Original Budget FY2021-22	Estimated FY2021-22	Proposed Budget FY2022-23	Increase/ (Decrease)
Revenue						
Other Taxes	115,616	115,616	115,700	115,700	115,600	(100)
Use of Money & Property	1,988	529	1,000	275	270	(730)
Revenue Total	117,604	116,145	116,700	115,975	115,870	(830)
Expenditures						
Materials & Services	35,465	47,547	59,600	58,900	58,020	(1,580)
Debt Service	7,419	6,382	5,400	5,400	4,244	(1,156)
Expenditures Total	42,884	53,929	65,000	64,300	62,264	(2,736)
Revenues Less Expenditures	74,720	62,216	51,700	51,675	53,606	
Net Transfers	-	-	-	-	-	
Net Change in Fund Balance	74,720	62,216	51,700	51,675	53,606	
Beginning Fund Balance	(246,873)	(172,152)	(109,936)	(109,936)	(58,261)	
Ending Fund Balance	(172,152)	(109,936)	(58,236)	(58,261)	(4,655)	

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.

FY2022-2023 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
2023	54,782	4,244
2024	55,884	3,143
2025	57,007	2,020
2026	57,860	874
TOTAL	225,533	10,280



Fund 191 - General Plan Update

	FY2019-20 Actual	FY2020-21 Actual	Original Budget FY2021-22	Estimated FY2021-22	Proposed Budget FY2022-23	Increase/ (Decrease)
Revenue						
Charges For Service	-	129,864	-	-	-	-
Revenue Total	-	129,864	-	-	-	-
Expenditures						
Materials & Services	-	-	-	-	500,000	500,000
Expenditures Total	-	-	-	-	500,000	500,000
Revenues Less Expenditures	-	129,864	-	-	(500,000)	
Net Transfers	-	407,395	-	-	-	
Net Change in Fund Balance	-	537,260	-	-	(500,000)	
Beginning Fund Balance	0	0	537,260	537,260	537,260	
Ending Fund Balance	0	537,260	537,260	537,260	37,260	

Fund Overview

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

FY2022-2023 Expenditures

Professional Services has been funded for the next General Plan Update.



Fund 197 - Measure W Stormwater

	FY2019-20 Actual	FY2020-21 Actual	Original Budget FY2021-22	Estimated FY2021-22	Proposed Budget FY2022-23	Increase/ (Decrease)
Revenue						
Property Tax	-	1,328,840	1,370,000	1,370,000	1,397,400	27,400
Use of Money & Property	-	1,134	-	902	900	900
Revenue Total	-	1,329,974	1,370,000	1,370,902	1,398,300	28,300
Expenditures						
Materials & Services	-	199,856	290,200	290,200	290,200	-
Capital Assets	-	-	920,000	920,000	-	(920,000)
Expenditures Total	-	199,856	1,210,200	1,210,200	290,200	(920,000)
Revenues Less Expenditures	-	1,130,118	159,800	160,702	1,108,100	
Net Transfers	-	-	-	-	-	-
Net Change in Fund Balance	-	1,130,118	159,800	160,702	1,108,100	
Beginning Fund Balance	0	0	1,130,118	1,130,118	1,290,820	
Ending Fund Balance	0	1,130,118	1,289,918	1,290,820	2,398,920	

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.

FY2022-2023 Expenditures

Funding is used for ongoing maintenance and repairs. Information regarding capital projects is included in the CIP.



Fund 205 - PEG Fund

	FY2019-20 Actual	FY2020-21 Actual	Original Budget FY2021-22	Estimated FY2021-22	Proposed Budget FY2022-23	Increase/ (Decrease)
Revenue						
Use of Money & Property	1,533	189	-	24	20	20
Revenue Total	1,533	189	-	24	20	20
Expenditures						
Materials & Services	-	4,086	-	15,830	-	-
Capital Assets	27,344	75,210	-	-	-	-
Expenditures Total	27,344	79,296	-	15,830	-	-
Revenues Less Expenditures	(25,810)	(79,106)	-	(15,806)	20	
Net Transfers	-	-	-	-	-	-
Net Change in Fund Balance	(25,810)	(79,106)	-	(15,806)	20	
Beginning Fund Balance	133,659	107,849	28,743	28,743	12,937	
Ending Fund Balance	107,849	28,743	28,743	12,937	12,957	

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.

FY2022-2023 Expenditures

There are not any expenditures planned for FY2022-2023.



Fund 207 - OTS Grants

	FY2019-20 Actual	FY2020-21 Actual	Original Budget FY2021-22	Estimated FY2021-22	Proposed Budget FY2022-23	Increase/ (Decrease)
Revenue						
Revenue From Other Agencies	14,143	52,812	46,000	63,768	47,000	1,000
Revenue Total	14,143	52,812	46,000	63,768	47,000	1,000
Expenditures						
Materials & Services	674	5,129	-	25,000	-	-
Allocated Costs	-	-	-	-	-	-
Salaries & Benefits	14,447	57,522	36,000	19,913	19,120	(16,880)
Expenditures Total	15,121	62,651	36,000	44,913	19,120	(16,880)
Revenues Less Expenditures	(978)	(9,839)	10,000	18,855	27,880	
Net Transfers	-	-	-	-	-	-
Net Change in Fund Balance	(978)	(9,839)	10,000	18,855	27,880	
Beginning Fund Balance	(7,951)	(8,929)	(18,768)	(18,768)	87	
Ending Fund Balance	(8,929)	(18,768)	(8,768)	87	27,967	

Fund Overview

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

FY2022-2023 Expenditures

Expenditures will be used for ongoing software licensing renewals and personnel.



Fund 208 - Justice Assistance Grant

	FY2019-20 Actual	FY2020-21 Actual	Original Budget FY2021-22	Estimated FY2021-22	Proposed Budget FY2022-23	Increase/ (Decrease)
Revenue						
Revenue From Other Agencies	-	-	-	-	100,000	100,000
Revenue Total	-	-	-	-	100,000	100,000
Expenditures						
Materials & Services	-	-	-	-	100,000	100,000
Expenditures Total	-	-	-	-	100,000	100,000
Revenues Less Expenditures	-	-	-	-	-	-
Net Transfers	-	-	-	-	-	-
Net Change in Fund Balance	-	-	-	-	-	-
Beginning Fund Balance	-	-	-	-	-	-
Ending Fund Balance	-	-	-	-	-	-

Fund Overview

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

FY2022-2023 Expenditures

Capital assets include body worn camera units.



Fund 212 - Art In Public Places

	FY2019-20 Actual	FY2020-21 Actual	Original Budget FY2021-22	Estimated FY2021-22	Proposed Budget FY2022-23	Increase/ (Decrease)
Revenue						
Other Revenues	103,038	-	-	-	-	-
Use of Money & Property	3,637	1,007	-	257	250	250
Revenue Total	106,675	1,007	-	257	250	250
Expenditures						
Capital Assets	-	-	-	-	199,998	199,998
Expenditures Total	-	-	-	-	199,998	199,998
Revenues Less Expenditures	106,675	1,007	-	257	(199,748)	
Net Transfers	-	-	-	-	-	-
Net Change in Fund Balance	106,675	1,007	-	257	(199,748)	
Beginning Fund Balance	190,141	296,816	297,823	297,823	298,080	
Ending Fund Balance	296,816	297,823	297,823	298,080	98,332	

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.

FY2022-2023 Expenditures

Funding is included for projects included in the CIP.

Fund 218 - 2006 Homeland Security Grant

	FY2019-20 Actual	FY2020-21 Actual	Original Budget FY2021-22	Estimated FY2021-22	Proposed Budget FY2022-23	Increase/ (Decrease)
Revenue						
Revenue From Other Agencies	83,710	63,920	-	97,526	-	-
Revenue Total	83,710	63,920	-	97,526	-	-
Expenditures						
Capital Assets	83,710	141,949	-	19,496	-	-
Expenditures Total	83,710	141,949	-	19,496	-	-
Revenues Less Expenditures	(0)	(78,029)	-	78,030	-	-
Net Transfers	-	-	-	-	-	-
Net Change in Fund Balance	(0)	(78,029)	-	78,030	-	-
Beginning Fund Balance	(0)	(1)	(78,030)	(78,030)	-	-
Ending Fund Balance	(1)	(78,030)	(78,030)	-	-	-

Fund Overview

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 California Disaster and Civil Defense Master Mutual Aid Agreement in consultation with various agencies.

FY2022-2023 Expenditures

There are not any expenditures planned for FY2022-2023 since grant has ended.



Fund 220 - WC Community Svcs Foundation

	FY2019-20 Actual	FY2020-21 Actual	Original Budget FY2021-22	Estimated FY2021-22	Proposed Budget FY2022-23	Increase/ (Decrease)
Revenue						
00-Use Of Money & Property	2,911	759	-	-	-	-
31-Other Revenues	70,000	-	-	-	-	-
32-Other Revenues	2,707	-	-	1,164	-	-
61-Charges For Service	11,088	14,095	-	9,007	-	-
61-Other Revenues	36,357	28,705	-	31,955	-	-
71-Charges For Service	-	-	-	36,673	-	-
Revenue Total	123,063	43,559	-	78,799	-	-
Expenditures						
1310-Finance Administration	25	30	-	-	-	-
3110-Police Administration	-	-	-	25,000	48,537	48,537
3210-Fire Administration	1,453	-	-	-	-	-
5103-Youth Council	84	-	-	-	-	-
5110-Community Services Admini	3,761	583	-	-	59,000	59,000
5150-Special Events	21,916	13,588	-	-	200,000	200,000
5160-Recreation Services	-	-	-	-	-	-
5161-Cameron Community Center	-	-	-	-	-	-
5170-Shadow Oak Community Ce	-	-	-	-	-	-
5180-Senior Citizen Center	5,570	4,825	-	-	10,000	10,000
Expenditures Total	32,809	19,026	-	25,000	317,537	317,537

Revenues Less Expenditures	90,255	24,533	-	53,799	(317,537)
Net Transfers	-	-	-	-	-
Net Change in Fund Balance	90,255	24,533	-	53,799	(317,537)
Beginning Fund Balance	191,570	281,824	306,357	306,357	360,156
Ending Fund Balance	281,824	306,357	306,357	360,156	42,619

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.

FY2022-2023 Expenditures

Funding for various special events including 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

224 - MEASURE R FUND	FY2019-20 Actual	FY2020-21 Actual	Original Budget FY2021-22	Estimated FY2021-22	Proposed Budget FY2022-23	Increase/ (Decrease)
Revenue						
Other Taxes	1,306,443	1,355,129	1,331,700	1,331,700	1,351,700	20,000
Charges For Service	-	-	-	-	-	-
Revenue From Other Agencies	-	-	-	-	-	-
Use of Money & Property	35,238	10,790	10,000	6,206	6,200	(3,800)
Revenue Total	1,341,681	1,365,919	1,341,700	1,337,906	1,357,900	16,200
Expenditures						
Salaries & Benefits	84,448	75,589	61,600	59,174	85,251	23,651
Materials & Services	702,668	724,330	856,200	856,200	905,159	48,959
Allocated Costs	39,329	63,966	64,000	64,000	64,000	-
Capital Assets	113,413	99,518	1,141,200	653,709	500,000	(641,200)
Expenditures Total	939,859	963,403	2,123,000	1,633,083	1,554,410	(568,590)
Revenues Less Expenditures	401,822	402,516	(781,300)	(295,177)	(196,510)	
Net Transfers	-	-	-	-	-	-
Net Change in Fund Balance	401,822	402,516	(781,300)	(295,177)	(196,510)	
Beginning Fund Balance	2,506,183	2,908,005	3,310,521	3,310,521	3,015,344	
Ending Fund Balance	2,908,005	3,310,521	2,529,221	3,015,344	2,818,834	

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).

FY2022-2023 Expenditures

FY2022-2023 Expenditures will be used to fund transportation related operations and projects.



Fund 225 - CDBG - R

	FY2019-20 Actual	FY2020-21 Actual	Original Budget FY2021-22	Estimated FY2021-22	Proposed Budget FY2022-23	Increase/ (Decrease)
Revenue						
Revenue From Other Agencies	-	279,350	-	156,300	765,440	765,440
Revenue Total	-	279,350	-	156,300	765,440	765,440
Expenditures						
Materials & Services	199,160	80,190	156,300	156,300	765,440	609,140
Expenditures Total	199,160	80,190	156,300	156,300	765,440	609,140
Revenues Less Expenditures	(199,160)	199,160	(156,300)	-	-	
Net Transfers	-	-	-	-	-	-
Net Change in Fund Balance	(199,160)	199,160	(156,300)	-	-	
Beginning Fund Balance	-	(199,160)	-	-	-	
Ending Fund Balance	(199,160)	-	(156,300)	-	-	

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).

FY2022-2023 Expenditures

Expenditures includes funding to subrecipients.



Fund 232 - Non-Federal Grants

	FY2019-20 Actual	FY2020-21 Actual	Original Budget FY2021-22	Estimated FY2021-22	Proposed Budget FY2022-23	Increase/ (Decrease)
Revenue						
00-Revenue From Other Agencies	-	-	-	245,779	-	-
71-Revenue From Other Agencies	-	-	-	-	500,000	500,000
Revenue Total	-	-	-	245,779	500,000	500,000
Expenditures						
2110-Planning	-	-	-	-	500,000	500,000
3210-Fire Administration	-	-	-	-	-	-
7004-Parks	-	-	-	245,779	-	-
Expenditures Total	-	-	-	245,779	500,000	500,000
Revenues Less Expenditures	-	-	-	-	-	-
Net Transfers	-	-	-	-	-	-
Net Change in Fund Balance	-	-	-	-	-	-
Beginning Fund Balance	-	-	-	-	-	-
Ending Fund Balance	-	-	-	-	-	-

Fund Overview

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

FY2022-2023 Expenditures

Funding for the Development Code Update.



Fund 233 - Taskforce Reg. Autotheft Prev.

	FY2019-20 Actual	FY2020-21 Actual	Original Budget FY2021-22	Estimated FY2021-22	Proposed Budget FY2022-23	Increase/ (Decrease)
Revenue						
Charges For Service	-	-	-	-	-	-
Revenue From Other Agencies	166,447	189,818	176,800	205,570	215,000	38,200
Revenue Total	166,447	189,818	176,800	205,570	215,000	38,200
Expenditures						
Salaries & Benefits	283,209	184,329	176,800	211,050	214,317	37,517
Allocated Costs	-	-	-	-	-	-
Expenditures Total	283,209	184,329	176,800	211,050	214,317	37,517
Revenues Less Expenditures	(116,762)	5,488	-	(5,480)	683	
Net Transfers	-	285,377	-	-	-	-
Net Change in Fund Balance	(116,762)	290,865	-	(5,480)	683	
Beginning Fund Balance	(168,638)	(285,400)	5,488	5,488	8	
Ending Fund Balance	(285,400)	5,488	5,488	8	691	

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.

FY2022-2023 Expenditures

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

Fund 234 - City Law Enforcement Grant Fund

	FY2019-20 Actual	FY2020-21 Actual	Original Budget FY2021-22	Estimated FY2021-22	Proposed Budget FY2022-23	Increase/ (Decrease)
Revenue						
Revenue From Other Agencies	-	-	-	-	-	-
Use of Money & Property	5	-	-	-	-	-
Revenue Total	5	-	-	-	-	-
Expenditures						
Salaries & Benefits	40,864	-	-	-	-	-
Allocated Costs	-	-	-	-	-	-
Expenditures Total	40,864	-	-	-	-	-
Revenues Less Expenditures	(40,859)	-	-	-	-	-
Net Transfers	-	20,295	-	-	-	-
Net Change in Fund Balance	(40,859)	20,295	-	-	-	-
Beginning Fund Balance	20,564	(20,295)	-	-	-	-
Ending Fund Balance	(20,295)	-	-	-	-	-

Fund Overview

This fund accounts for personnel costs that are reimbursable through the Board of State and Community Corrections (BSCC) City Law Enforcement Grant.

FY2022-2023 Expenditures

Expenditures will be used for staffing needs.



Fund 235 - Measure M

	FY2019-20 Actual	FY2020-21 Actual	Original Budget FY2021-22	Estimated FY2021-22	Proposed Budget FY2022-23	Increase/ (Decrease)
Revenue						
Other Taxes	1,470,650	1,535,411	1,509,200	1,509,200	1,531,800	22,600
Charges For Service	-	-	-	-	-	-
Use of Money & Property	40,517	11,636	13,000	7,903	7,900	(5,100)
Revenue Total	1,511,167	1,547,048	1,522,200	1,517,103	1,539,700	17,500
Expenditures						
Salaries & Benefits	37,542	-	37,400	6,830	-	(37,400)
Materials & Services	-	-	-	-	-	-
Allocated Costs	32,620	11,622	32,600	32,600	32,600	-
Capital Assets	1,383,175	67,664	606,000	650,684	1,899,999	1,293,999
Expenditures Total	1,453,336	79,286	676,000	690,114	1,932,599	1,256,599
Revenues Less Expenditures	57,830	1,467,762	846,200	826,989	(392,899)	
Net Transfers	-	-	-	-	-	-
Net Change in Fund Balance	57,830	1,467,762	846,200	826,989	(392,899)	
Beginning Fund Balance	2,522,499	2,580,329	4,048,091	4,048,091	4,875,080	
Ending Fund Balance	2,580,329	4,048,091	4,894,291	4,875,080	4,482,181	

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.

FY2022-2023 Expenditures

FY2022-2023 projects are outlined in the Capital Improvement Program.



Fund 236 - Measure A

	FY2019-20 Actual	FY2020-21 Actual	Original Budget FY2021-22	Estimated FY2021-22	Proposed Budget FY2022-23	Increase/ (Decrease)
Revenue						
Property Tax	-	-	400,000	400,000	408,000	8,000
Revenue From Other Agencies	-	328,954	-	-	-	-
Revenue Total	-	328,954	400,000	400,000	408,000	8,000
Expenditures						
Capital Assets	-	328,954	400,000	400,000	-	(400,000)
Expenditures Total	-	328,954	400,000	400,000	-	(400,000)
Revenues Less Expenditures						
	-	-	-	-	408,000	
Net Transfers	-	-	-	-	-	
Net Change in Fund Balance	-	-	-	-	408,000	
Beginning Fund Balance	-	-	-	-	-	
Ending Fund Balance	-	-	-	-	408,000	

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 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.

FY2022-2023 Expenditures

There are not any expenditures planned for FY2022-2023.



Fund 238 - Law Enforcement Tobacco Grant

	FY2019-20 Actual	FY2020-21 Actual	Original Budget FY2021-22	Estimated FY2021-22	Proposed Budget FY2022-23	Increase/ (Decrease)
Revenue						
Revenue From Other Agencies	7,129	38,290	-	151,118	173,082	173,082
Revenue Total	7,129	38,290	-	151,118	173,082	173,082
Expenditures						
Materials & Services	121	-	-	-	-	-
Allocated Costs	-	-	-	-	-	-
Salaries & Benefits	33,884	8,083	-	151,118	173,082	173,082
Expenditures Total	34,005	8,083	-	151,118	173,082	173,082
Revenues Less Expenditures	(26,876)	30,207	-	-	-	
Net Transfers	-	-	-	-	-	-
Net Change in Fund Balance	(26,876)	30,207	-	-	-	
Beginning Fund Balance	(3,331)	(30,207)	-	-	-	-
Ending Fund Balance	(30,207)	-	-	-	-	

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.

FY2022-2023 Expenditures

FY2022-2023 projects are outlined in the Capital Improvement Program.



Fund 238 - Law Enforcement Tobacco Grant

	FY2019-20 Actual	FY2020-21 Actual	Original Budget FY2021-22	Estimated FY2021-22	Proposed Budget FY2022-23	Increase/ (Decrease)
Revenue						
Revenue From Other Agencies	7,129	38,290	-	151,118	173,082	173,082
Revenue Total	7,129	38,290	-	151,118	173,082	173,082
Expenditures						
Materials & Services	121	-	-	-	-	-
Allocated Costs	-	-	-	-	-	-
Salaries & Benefits	33,884	8,083	-	151,118	173,082	173,082
Expenditures Total	34,005	8,083	-	151,118	173,082	173,082
Revenues Less Expenditures	(26,876)	30,207	-	-	-	
Net Transfers	-	-	-	-	-	-
Net Change in Fund Balance	(26,876)	30,207	-	-	-	
Beginning Fund Balance	(3,331)	(30,207)	-	-	-	-
Ending Fund Balance	(30,207)	-	-	-	-	

Fund Overview

This fund accounts for grant revenue provided by 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.

FY2022-2023 Expenditures

Funding is for SRP officers salaries, overtime, and benefits.



Fund 239 - CA Bureau of State Comm. Corr.

	FY2019-20 Actual	FY2020-21 Actual	Original Budget FY2021-22	Estimated FY2021-22	Proposed Budget FY2022-23	Increase/ (Decrease)
Revenue						
Revenue From Other Agencies	2,970	-	-	-	-	-
Use of Money & Property	7	7	-	-	-	-
Revenue Total	2,977	7	-	-	-	-
Expenditures						
Materials & Services	699	198	-	-	-	-
Expenditures Total	699	198	-	-	-	-
Revenues Less Expenditures	2,279	(191)	-	-	-	-
Net Transfers	-	-	-	-	-	-
Net Change in Fund Balance	2,279	(191)	-	-	-	-
Beginning Fund Balance	(0)	2,279	2,088	2,088	2,088	
Ending Fund Balance	2,279	2,088	2,088	2,088	2,088	

Fund Overview

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

FY2022-2023 Expenditures

FY 2022-2023 expenditures will be used for jailers continuing education seminars related to mental health issues.



Fund 240 - Measure H

	FY2019-20 Actual	FY2020-21 Actual	Original Budget FY2021-22	Estimated FY2021-22	Proposed Budget FY2022-23	Increase/ (Decrease)
Revenue						
Revenue From Other Agencies	-	299,497	-	237,492	50,000	50,000
Revenue Total	-	299,497	-	237,492	50,000	50,000
Expenditures						
Salaries & Benefits	-	26,723	-	23,917	-	-
Materials & Services	62,535	268,015	-	155,799	50,000	50,000
Expenditures Total	62,535	294,738	-	179,716	50,000	50,000
Revenues Less Expenditures	(62,535)	4,759	-	57,776	-	
Net Transfers	-	-	-	-	-	-
Net Change in Fund Balance	(62,535)	4,759	-	57,776	-	
Beginning Fund Balance	(0)	(62,535)	(57,776)	(57,776)	-	
Ending Fund Balance	(62,535)	(57,776)	(57,776)	-	-	

Fund Overview

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

FY2022-2023 Expenditures

Funding will be used to increase the availability of temporary beds through motel vouchers for those who are homeless in West Covina while they work through a housing plan with a Navigator.



Fund 241 - CASP Certification & Training

	FY2019-20 Actual	FY2020-21 Actual	Original Budget FY2021-22	Estimated FY2021-22	Proposed Budget FY2022-23	Increase/ (Decrease)
Revenue						
Revenue From Other Agencies	-	19,145	-	-	-	-
Revenue Total	-	19,145	-	-	-	-
Transfers						
Transfer In	-	64,314	-	-	-	-
Transfers Total	-	64,314	-	-	-	-
Revenues Less Expenditures						
	-	19,145	-	-	-	-
Net Transfers	-	64,314	-	-	-	-
Net Change in Fund Balance	-	83,459	-	-	-	-
Beginning Fund Balance	-	-	83,459	83,459	83,459	
Ending Fund Balance	-	83,459	83,459	83,459	83,459	

Fund Overview

This fund accounts for funding received and expenditure incurred to support jailer mental health awareness training programs.

FY2022-2023 Expenditures

There are not any expenditures planned for FY2022-2023.

Fund 242 - Sportsplex

	FY2019-20 Actual	FY2020-21 Actual	Original Budget FY2021-22	Estimated FY2021-22	Proposed Budget FY2022-23	Increase/ (Decrease)
Revenue						
Charges For Service	-	-	-	132,890	326,000	326,000
Other Revenues	-	-	-	5,851	5,900	5,900
Use of Money & Property	-	-	-	80,723	81,930	81,930
Revenue Total	-	-	-	219,464	413,830	413,830
Expenditures						
Salaries & Benefits	-	-	-	330,320	306,378	306,378
Materials & Services	-	106,864	-	234,139	288,000	288,000
Expenditures Total	-	106,864	-	564,459	594,378	594,378
Revenues Less Expenditures	-	(106,864)	-	(344,995)	(180,548)	
Net Transfers	-	106,864	-	344,995	180,548	
Net Change in Fund Balance	-	-	-	-	-	
Beginning Fund Balance	-	-	-	-	-	
Ending Fund Balance	-	-	-	-	-	

Fund Overview

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

FY2022-2023 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.



Fund 365 - Fleet Management

	FY2019-20 Actual	FY2020-21 Actual	Original Budget FY2021-22	Estimated FY2021-22	Proposed Budget FY2022-23	Increase/ (Decrease)
Revenue						
Charges For Service	-	-	-	-	-	-
Interdept Charges	1,647,549	1,038,187	1,403,400	1,403,400	1,474,865	71,465
Other Revenues	41,245	31,545	-	-	-	-
Use of Money & Property	266,361	266,386	-	-	-	-
Revenue Total	1,955,155	1,336,117	1,403,400	1,403,400	1,474,865	71,465
Expenditures						
Materials & Services	1,463,849	1,680,790	1,301,200	1,386,831	1,454,000	152,800
Allocated Costs	5,251	380	-	-	3,100	3,100
Salaries & Benefits	119,936	69,432	102,200	73,292	17,765	(84,435)
Expenditures Total	1,589,035	1,750,602	1,403,400	1,460,123	1,474,865	71,465
Revenues Less Expenditures	366,120	(414,485)	-	(56,723)	-	
Net Transfers	(60,490)	-	-	-	-	-
Net Change in Fund Balance	305,630	(414,485)	-	(56,723)	-	-
Beginning Fund Balance	464,537	770,167	355,682	355,682	298,959	
Ending Fund Balance	770,167	355,682	355,682	298,959	298,959	

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.

FY2022-2023 Expenditures

The allocation amount for FY2022-23 is proposed to remain the same. FY2022-2023 expenses are based on Projected Ultimate Limited Losses for 2022/23 from latest Actuarial Report.



Fund 363 - Self-Insurance Workers' Comp

	FY2019-20 Actual	FY2020-21 Actual	Original Budget FY2021-22	Estimated FY2021-22	Proposed Budget FY2022-23	Increase/ (Decrease)
Revenue						
Charges For Service	1,194	-	-	-	-	-
Interdept Charges	2,303,456	1,831,011	1,753,000	1,753,000	1,375,395	(377,605)
Revenue Total	2,304,650	1,831,011	1,753,000	1,753,000	1,375,395	(377,605)
Expenditures						
Materials & Services	2,285,277	797,960	1,328,000	1,551,262	1,378,000	50,000
Salaries & Benefits	-	-	-	-	-	-
Expenditures Total	2,285,277	797,960	1,328,000	1,551,262	1,378,000	50,000
Transfers						
Transfer In	-	-	-	-	-	-
Transfers Total	-	-	-	-	-	-
Revenues Less Expenditures	19,373	1,033,051	425,000	201,738	(2,605)	
Net Transfers	-	-	-	-	-	-
Net Change in Fund Balance	19,373	1,033,051	425,000	201,738	(2,605)	
Beginning Fund Balance	1,503,172	1,522,545	2,555,596	2,555,596	2,757,334	
Ending Fund Balance	1,522,545	2,555,596	2,980,596	2,757,334	2,754,729	

Fund Overview

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

FY2022-2023 Expenditures

FY2022-2023 expenses are based on Projected Ultimate Limited Losses for 2022/23 from latest Actuarial Report.



Fund 365 - Fleet Management

	FY2019-20 Actual	FY2020-21 Actual	Original Budget FY2021-22	Estimated FY2021-22	Proposed Budget FY2022-23	Increase/ (Decrease)
Revenue						
Interdept Charges	1,647,549	1,038,187	1,403,400	1,403,400	1,474,865	71,465
Other Revenues	41,245	31,545	-	-	-	-
Use of Money & Property	266,361	266,386	-	-	-	-
Revenue Total	1,955,155	1,336,117	1,403,400	1,403,400	1,474,865	71,465
Expenditures						
Salaries & Benefits	119,936	69,432	102,200	73,292	17,765	(84,435)
Materials & Services	1,463,849	1,680,790	1,301,200	1,386,831	1,454,000	152,800
Allocated Costs	5,251	380	-	-	3,100	3,100
Expenditures Total	1,589,035	1,750,602	1,403,400	1,460,123	1,474,865	71,465
Revenues Less Expenditures	366,120	(414,485)	-	(56,723)	-	-
Net Transfers	(60,490)	-	-	-	-	-
Net Change in Fund Balance	305,630	(414,485)	-	(56,723)	-	-
Beginning Fund Balance	464,537	770,167	355,682	355,682	298,959	
Ending Fund Balance	770,167	355,682	355,682	298,959	298,959	

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.

FY2022-2023 Expenditures

Funding includes fuel and vehicle repair costs.



Fund 367 - Vehicle Replacement

	FY2019-20 Actual	FY2020-21 Actual	Original Budget FY2021-22	Estimated FY2021-22	Proposed Budget FY2022-23	Increase/ (Decrease)
Revenue						
Interdept Charges	-	-	-	-	-	-
Other Revenues	10,637	-	-	-	-	-
Use of Money & Property	1,011	-	-	-	-	-
Revenue Total	11,649	-	-	-	-	-
Expenditures						
Materials & Services	167,122	166,734	-	-	-	-
Capital Assets	(19,628)	-	280,000	280,000	375,000	95,000
Expenditures Total	147,495	166,734	280,000	280,000	375,000	95,000
Revenues Less Expenditures	(135,846)	(166,734)	(280,000)	(280,000)	(375,000)	
Net Transfers	242,532	-	280,000	280,000	-	
Net Change in Fund Balance	106,686	(166,734)	-	-	(375,000)	
Beginning Fund Balance	566,229	672,915	506,181	506,181	506,181	
Ending Fund Balance	672,915	506,181	506,181	506,181	131,181	

Fund Overview

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

FY2022-2023 Expenditures

Funding for five new maintenance trucks (\$75,000 each) has been included in FY2022-23.



Fund 368 - Retirement Health Savings Plan

	FY2019-20 Actual	FY2020-21 Actual	Original Budget FY2021-22	Estimated FY2021-22	Proposed Budget FY2022-23	Increase/ (Decrease)
Revenue						
Use of Money & Property	4,734	1,195	400	400	400	-
Revenue Total	4,734	1,195	400	400	400	-
Expenditures						
Salaries & Benefits	29,500	23,900	100,000	-	-	(100,000)
Expenditures Total	29,500	23,900	100,000	-	-	(100,000)
Revenues Less Expenditures	(24,766)	(22,705)	(99,600)	400	400	
Net Transfers	-	-	-	-	-	-
Net Change in Fund Balance	(24,766)	(22,705)	(99,600)	400	400	
Beginning Fund Balance	392,839	368,073	345,368	345,368	345,768	
Ending Fund Balance	368,073	345,368	245,768	345,768	346,168	

Fund Overview

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

FY2022-2023 Expenditures

There are not any expenditures planned for FY2022-2023.



Fund 375 - Police Enterprise

	FY2019-20 Actual	FY2020-21 Actual	Original Budget FY2021-22	Estimated FY2021-22	Proposed Budget FY2022-23	Increase/ (Decrease)
Revenue						
Sales	1,312,905	758,120	416,400	504,599	645,000	228,600
Use of Money & Property	-	-	-	80	80	80
Charges For Service	-	-	-	-	-	-
Revenue Total	1,312,905	758,120	416,400	504,679	645,080	228,680
Expenditures						
Salaries & Benefits	825,411	154,213	103,300	128,389	168,631	65,331
Allocated Costs	297,334	249,649	-	-	-	-
Materials & Services	107,894	71,809	88,400	73,000	73,200	(15,200)
Capital Assets	-	-	-	-	-	-
Expenditures Total	1,230,639	475,671	191,700	201,389	241,831	50,131
Revenues Less Expenditures	82,266	282,449	224,700	303,290	403,249	
Net Transfers	-	-	-	-	-	-
Net Change in Fund Balance	82,266	282,449	224,700	303,290	403,249	
Beginning Fund Balance	(326,386)	(244,120)	38,329	38,329	341,619	
Ending Fund Balance	(244,120)	38,329	263,029	341,619	744,868	

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.

FY2022-2023 Expenditures

Funding is for up keep of the software that is currently being phaseout: telephone/internet and software fees



Fund 376 - Health Department

	FY2019-20 Actual	FY2020-21 Actual	Original Budget FY2021-22	Estimated FY2021-22	Proposed Budget FY2022-23	Increase/ (Decrease)
Revenue						
Licenses & Permits						
Other Licenses & Permits	-	-	-	-	465,000	465,000
Licenses & Permits Total	-	-	-	-	465,000	465,000
Revenue Total	-	-	-	-	465,000	465,000
Expenditures						
Materials & Services						
Computer Supplies	-	-	-	-	12,000	12,000
Office Supplies	-	-	-	-	3,000	3,000
Other Supplies / Materials	-	-	-	-	16,000	16,000
Professional Services	-	-	-	-	370,000	370,000
Materials & Services Total	-	-	-	-	401,000	401,000
Expenditures Total	-	-	-	-	401,000	401,000
Revenues Less Expenditures	-	-	-	-	64,000	
Net Transfers	-	-	-	-	-	-
Net Change in Fund Balance	-	-	-	-	64,000	
Beginning Fund Balance	-	-	-	-	-	-
Ending Fund Balance	-	-	-	-	64,000	

Fund Overview

This is a new fund for the municipal health department which includes communicable disease prevention, emergency preparedness, environmental health, vital statistics, education, and public health nurse services.

FY2022-2023 Expenditures

The City contracts out these services and provides supplies and equipment.



Fund 810 - Redevelopment Obligation Ret.

	FY2019-20 Actual	FY2020-21 Actual	Original Budget FY2021-22	Estimated FY2021-22	Proposed Budget FY2022-23	Increase/ (Decrease)
Revenue						
Property Tax	8,189,780	6,775,409	12,745,500	12,745,500	13,000,400	254,900
Use of Money & Property	79,913	2,455	300	1,721	1,710	1,410
Revenue Total	8,269,693	6,777,864	12,745,800	12,747,221	13,002,110	256,310
Expenditures						
Salaries & Benefits	5,866	-	-	6,922	-	-
Materials & Services	4,533,108	4,568,033	3,758,100	3,758,100	-	(3,758,100)
Debt Service	2,182,413	2,180,486	1,888,200	1,888,200	-	(1,888,200)
Expenditures Total	6,721,386	6,748,519	5,646,300	5,653,222	-	(5,646,300)
Revenues Less Expenditures	1,548,306	29,346	7,099,500	7,093,999	13,002,110	
Net Transfers	(1,314,727)	(3,931,966)	(3,136,000)	(3,136,000)	(1,432,558)	
Net Change in Fund Balance	233,579	(3,902,620)	3,963,500	3,957,999	11,569,552	
Beginning Fund Balance	8,812,445	9,046,024	5,143,404	5,143,404	10,848,003	
Ending Fund Balance	9,046,024	5,143,404	9,106,904	9,101,403	22,417,555	

Fund Overview

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

FY2022-2023 Expenditures

Funding includes paying off allowable expenditures and debt payments relating to the Successor Agency, as approved by the Department of Finance.



Fund 815 - Successor Agency Admin.

	FY2019-20 Actual	FY2020-21 Actual	Original Budget FY2021-22	Estimated FY2021-22	Proposed Budget FY2022-23	Increase/ (Decrease)
Revenue						
Property Tax	77,500	-	-	-	-	-
Revenue Total	77,500	-	-	-	-	-
Expenditures						
Salaries & Benefits	20,486	65,560	48,900	53,327	49,907	1,007
Materials & Services	56,812	98,639	70,000	70,000	-	(70,000)
Allocated Costs	-	-	-	-	-	-
Expenditures Total	77,298	164,199	118,900	123,327	49,907	(68,993)
Revenues Less Expenditures	202	(164,199)	(118,900)	(123,327)	(49,907)	
Net Transfers	(157,673)	857,007	(131,100)	(131,100)	(200,093)	
Net Change in Fund Balance	(157,471)	692,809	(250,000)	(254,427)	(250,000)	
Beginning Fund Balance	(535,338)	(692,809)	-	-	(254,427)	
Ending Fund Balance	(692,809)	-	(250,000)	(254,427)	(504,427)	

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.

FY2022-2023 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

	FY2019-20 Actual	FY2020-21 Actual	Original Budget FY2021-22	Estimated FY2021-22	Proposed Budget FY2022-23	Increase/ (Decrease)
Revenue						
Other Revenues	52,731	98,802	-	-	-	-
Revenue From Other Agencies	36,034	-	-	-	-	-
Use of Money & Property	444,792	385,981	42,000	22,792	22,790	(19,210)
Revenue Total	533,557	484,783	42,000	22,792	22,790	(19,210)
Expenditures						
Salaries & Benefits	542,744	733,104	603,700	468,722	574,155	(29,545)
Materials & Services	120,129	235,174	564,300	564,300	564,948	648
Allocated Costs	53,191	-	-	-	-	-
Expenditures Total	716,064	968,277	1,168,000	1,033,022	1,139,103	(28,897)
Revenues Less Expenditures	(182,507)	(483,494)	(1,126,000)	(1,010,230)	(1,116,313)	
Net Transfers	-	-	-	-	-	-
Net Change in Fund Balance	(182,507)	(483,494)	(1,126,000)	(1,010,230)	(1,116,313)	
Beginning Fund Balance	24,674,322	24,491,816	24,008,322	24,008,322	22,998,092	
Ending Fund Balance	24,491,816	24,008,322	22,882,322	22,998,092	21,881,779	

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.

FY2022-2023 Expenditures

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



Schedule of Positions

Authority

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 employees are included as reference but may be adjusted as necessary to maintain a set number of hours.

Summary of Changes

In FY 2021-22 Council added ten new Police Officers, ten new Maintenance Workers, and ten part-time Code Enforcement Officers.

Administration

An Assistant City Manager position was added mid-year FY 2021-22.

Community Development

A part-time Planning Aide was added in FY2022-2023.

Finance

The part-time GIS Intern position has been upgraded to full-time and the part-time Management Analyst position was removed.

Fire

The Management Analyst position was temporarily up filled by a Captain position.

Human Resources

A part-time Intern was added in FY2022-2023.

Police

Forensic Specialist Supervisor and Police Records Manager positions were added mid-year FY2021-22. Additionally, 3 Community Service Officers, 2 Dispatchers, and 3 Records Specialists have been frozen the past two fiscal years and were removed from the position listing in FY 2021-2022.

Public Services

Two Maintenance Leadworks, four Maintenance Worker III positions, and six Maintenance Worker II positions have been added to increase level of services regarding maintenance.



Schedule of Positions

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Estimate	FY 2022-23 Proposed	Change
Administration					
Full-Time					
Administrative Assistant II	1	1	0	0	0
Assistant City Manager	1	1	2	2	0
City Manager	1	1	1	1	0
Exec Assistant To City Manager	1	1	1	1	0
Sr Administrative Assistant	0	0	1	1	0
Full-Time Total	4	4	5	5	0
Administration Total	4	4	5	5	0
City Clerk					
Full-Time					
Assistant City Clerk	1	1	1	1	0
Deputy City Clerk	1	1	1	1	0
Full-Time Total	2	2	2	2	0
Part-Time					
Intern	1	1	1	1	0
Part-Time Total	1	1	1	1	0
City Clerk Total	3	3	3	3	0
Community Development					
Full-Time					
Administrative Assistant I	1	1	1	1	0
Code Enforcement Manager	1	1	1	1	0
Code Enforcement Supervisor	1	1	1	1	0
Community Development Director	1	0	0	0	0
Econ Dev Housing Manager	1	1	1	1	0
Econ Dev Project Coordinator	1	1	1	1	0
Economic Dev Specialist	1	1	1	1	0
Planning Assistant	1	2	1	1	0
Planning Associate	1	0	1	1	0
Planning Manager	1	1	1	1	0
Sr Administrative Assistant	1	2	2	2	0
Full-Time Total	11	11	11	11	0
Part-Time					
Code Enforcement Officer	2	2	14	14	0
Office Aide III	0	0	1	1	0
Planning Aide	0	0	0	1	1
Planning Intern	0	0	1	1	0
Part-Time Total	2	2	16	17	1
Community Development Total	13	13	27	28	1



Schedule of Positions

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Estimate	FY 2022-23 Proposed	Change
Finance					
<u>Full-Time</u>					
Account Clerk	1	1	1	1	0
Accountant	2	4	2	2	0
Accounting Manager	1	0	0	0	0
Accounting Technician	2	1	0	0	0
Administrative Assistant I	1	1	0	0	0
Assistant Finance Director	0	1	1	1	0
Communications Technician	1	1	0	0	0
Computer Services Technician	1	1	1	2	1
Finance Director	1	1	1	1	0
Information Tech Analyst I	1	1	1	1	0
Information Technology Manager	1	1	1	1	0
Payroll Specialist	0	0	2	2	0
Purchasing Manager	1	1	1	1	0
Senior Account Clerk	1	1	1	1	0
Senior Accountant	0	0	1	1	0
Sr Administrative Assistant	0	0	1	1	0
Full-Time Total	14	15	14	15	1
<u>Part-Time</u>					
Cable Production Assistant	0	0	1	1	0
Intern - It	0	0	2	1	-1
Management Analyst I	2	2	1	0	-1
Sr Communications Technician	0	0	1	1	0
Part-Time Total	2	2	5	3	-2
Finance Total	16	17	19	18	-1
Fire					
<u>Full-Time Sworn</u>					
Assistant Fire Chief	3	3	3	3	0
Fire Captain	15	15	16	15	-1
Fire Chief	1	1	1	1	0
Fire Engineer	15	15	15	15	0
Firefighter	3	3	9	9	0
Firefighter/Paramedic	33	33	27	27	0
Full-Time Sworn Total	70	70	71	70	-1

Schedule of Positions

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Estimate	FY 2022-23 Proposed	Change
Full-Time					
Administrative Aide	1	1	2	2	0
Fire Protection Specialist	1	1	1	1	0
Management Analyst I	1	1	0	1	1
Senior Account Clerk	1	1	0	0	0
Sr Administrative Assistant	1	1	1	1	0
Full-Time Total	5	5	4	5	1
Part-Time					
Fire Protection Specialist	0	0	1	1	0
Part-Time Total	0	0	1	1	0
Fire Total	75	75	76	76	0
Human Resources					
Full-Time					
Administrative Assistant II	0	1	1	1	0
Human Resources Analyst I	0	1	0	0	0
Human Resources Director	1	1	1	1	0
Human Resources Manager	0	0	1	1	0
Human Resources Technician	1	1	1	1	0
Management Analyst I	2	0	0	0	0
Full-Time Total	4	4	4	4	0
Part-Time					
Intern	0	0	0	1	1
Part-Time Total	0	0	0	1	1
Human Resources Total	4	4	4	5	1
Police					
Full-Time Sworn					
Corporal	17	17	17	17	0
Lieutenant	6	6	6	6	0
Officer	61	53	57	57	0
Police Captain	2	2	2	2	0
Police Chief	1	1	1	1	0
Police Officer Recruit	0	0	6	6	0
Sergeant	13	13	13	13	0
Full-Time Sworn Total	100	92	102	102	0



Schedule of Positions

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Estimate	FY 2022-23 Proposed	Change
Full-Time					
Administrative Assistant I	1	1	0	0	0
Code Enforcement Supervisor	1	1	1	1	0
Communications Manager	1	1	1	1	0
Communications Supervisor	4	4	4	4	0
Community Services Officer	11	11	8	8	0
Criminal Justice Res Analyst I	1	1	1	1	0
Forensic Specialist Supervisor	0	0	1	1	0
Jailer	6	6	6	6	0
Lead Jailer	1	1	1	1	0
Police Admin Svcs Manager	1	1	1	1	0
Police Records Manager	0	0	1	1	0
Police Records Specialist I	6	6	3	3	0
Police Records Specialist II	4	4	4	4	0
Police Records Supervisor	1	1	0	1	1
Public Safety Dispatcher	10	10	8	8	0
Senior Software Developer	2	0	0	0	0
Software Developer	6	0	0	0	0
Software Development Manager	1	0	0	0	0
Sr Administrative Assistant	2	2	2	2	0
Sr Communications Operator	3	3	4	4	0
User Support Specialist	1	1	1	1	0
Victim Advocate	1	1	1	1	0
Full-Time Total	64	55	48	49	1
Part-Time					
Administrative Aide	0	0	3	3	0
Office Aide III	0	0	2	2	0
Pd Lieutenant - Level 1 Reserv	0	0	1	1	0
Pd Officer - Level 1	0	0	1	1	0
Pd Reserve Commander	0	0	1	1	0
Pd Reserve Sergeant - Level 1	0	0	1	1	0
Sr Communications Operator	1	1	1	1	0
Part-Time Total	1	1	10	10	0
Limited Service PT					
Police Cadet	0	0	7	7	0
Limited Service PT Total	0	0	7	7	0
Police Total	165	148	167	168	1



Schedule of Positions

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Estimate	FY 2022-23 Proposed	Change
Public Services					
Full-Time					
Administrative Assistant I	1	2	1	1	0
Administrative Assistant II	2	1	2	2	0
Assistant City Manager				0	0
Building Maintenance Leadworker	1	1	1	1	0
Community Services Coordinator	2	2	4	4	0
Contract Coordinator	1	1	0	0	0
Electrician I	0	0	1	1	0
Electrician II	1	1	1	1	0
Electrician Leadworker	1	1	0	0	0
Equipment Operator	1	1	1	1	0
Fleet Services Coordinator	1	1	0	0	0
Head Cook	1	1	1	1	0
Maintenance Leadworker	3	3	0	2	2
Maintenance Services Supervisor	1	1	0	0	0
Maintenance Svcs Coordinator	0	0	3	3	0
Maintenance Worker II	6	6	16	22	6
Maintenance Worker III	0	0	0	4	4
Management Analyst I	1	1	1	1	0
Office Assistant II	0	0	1	1	0
Operations Technician	1	1	0	0	0
Public Services Deputy Director	0	0	1	1	0
Public Services Manager	1	1	1	1	0
Public Services Superintendent	1	1	1	1	0
Recreation Services Supervisor	1	1	0	0	0
Senior Account Clerk	1	1	0	0	0
Senior Maintenance Worker	0	0	1	1	0
Full-Time Total	28	28	37	49	12
Part-Time					
Assistant Cook	1	1	1	1	0
Maintenance Assistant	0	0	1	1	0
Part-Time Total	1	1	2	2	0
Limited Service PT					
Day Care Director	0	0	3	3	0
Day Care Teacher	0	0	6	6	0
Recreation Assistant	0	0	1	1	0
Recreation Leader	0	0	38	38	0
Recreation Site Coordinator	0	0	8	8	0
Limited Service PT Total	0	0	56	56	0
Public Services Total	29	29	95	107	12
Grand Total	309	293	396	410	14



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, 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 the 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 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 an 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 for 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.



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Glossary of Acronyms

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



Glossary of Acronyms

RFQ	Request for Quote
ROPS	Recognized Obligation Payment Schedule
RPTTF	Redevelopment Property Tax Trust Fund
RRFB	Rectangular Rapid Flashing Beacons
SB	Senate Bill
SET	Special Enforcement Team
SHSP	State Homeland Security Program
SLESA	Supplemental Law Enforcement Services Account
SSMP	Sewer System Management Plan
STP	Surface Transportation Program
TRAP	Taskforce for Regional Auto Theft Prevention
UAL	Unfunded Accrued Liability