



2023 BUDGET

OPERATING & CAPITAL
IMPROVEMENT PROGRAM
FY 2022-2023

CITY OF WEST COVINA
www.westcovina.org





Page intentionally left blank.

CITY OF WEST COVINA, CALIFORNIA

1444 W. Garvey Avenue South, West Covina CA 91790



ADOPTED 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



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of West Covina
California**

For the Fiscal Year Beginning

July 01, 2022

Christopher P. Morill

Executive Director

Table of Contents

Budget Message 7

Financial Information

 Budget Guide 15

 Financial Policies 21

 Financial Structure 23

 Overview of City Funds 25

 Department-Fund Matrix 35

City Profile

 City Profile 37

 City Organizational Chart 41

 City Council Goals 43

Budget Summaries

 City Wide Summaries

 City-Wide Summary 47

 Summary of All Funds 49

 Fund Balance 52

 Changes in Fund Balance 53

 Transfer Summary 56

 General Fund

 General Fund Summary 58

 General Fund Revenue Summary 60

 General Fund Revenue 61

 General Fund Expenditure Summary 64

 Administration Department 67

 City Clerk Department 73

 Finance Department 77

 Human Resources Department 85

 Police Department 91

 Fire Department 101

 Public Services Department 111

 Community Development 125

 Capital Improvement Program 139

Other Funds

 Debt Service 187

 Summary of Other Funds 195

 Other Funds 197

Appendix

 Schedule of Positions 273

 Glossary of Terms 279

 Acronyms 283

 Gann Limit 285

 Budget Resolution 289





Page intentionally left blank.



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.

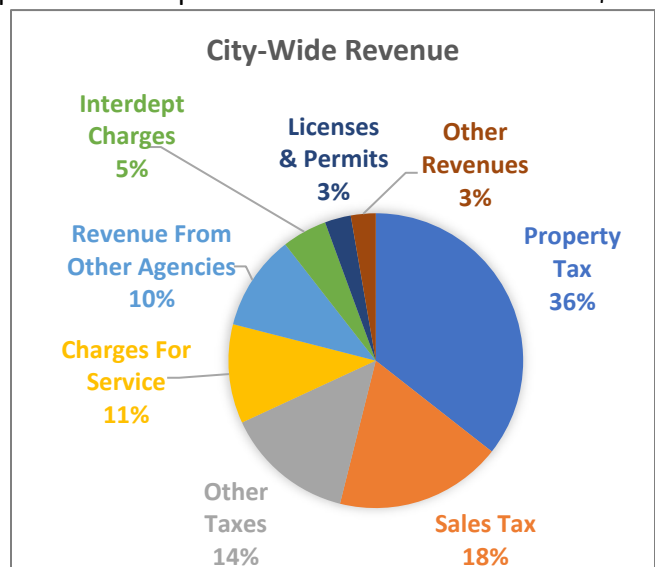
These last two years have brought many challenges. The City is starting to experience economic recovery from the global pandemic and expects revenue and expenditures to reach and surpass pre-pandemic levels. The proposed budget demonstrates a financial plan for the next twelve months. This budget is 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.

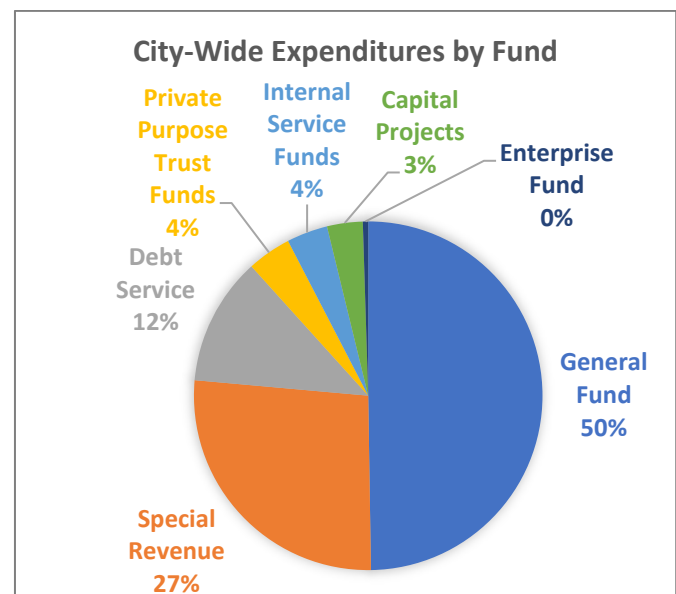
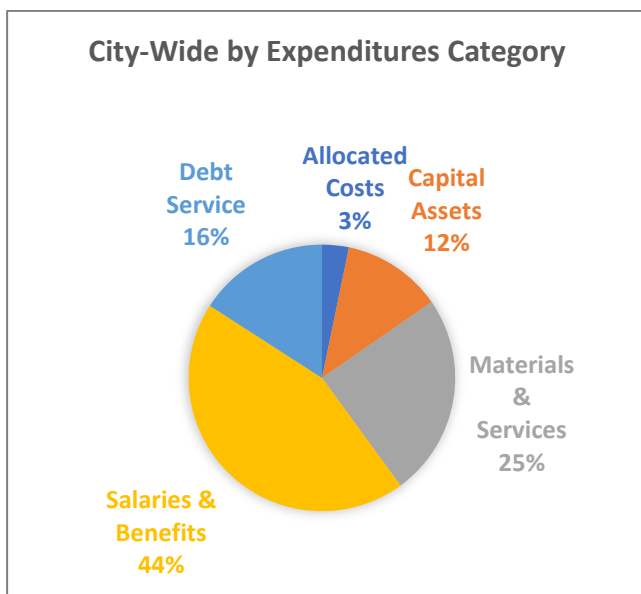
Property tax remains the City’s largest revenue source and is projected be nearly \$45 million. Sales Tax, the next largest revenue source, has been



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.



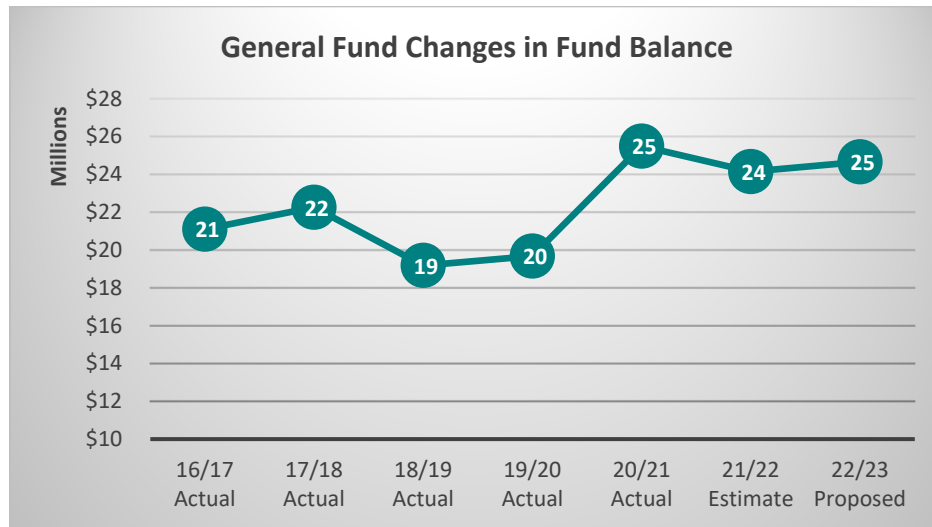
General Fund

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

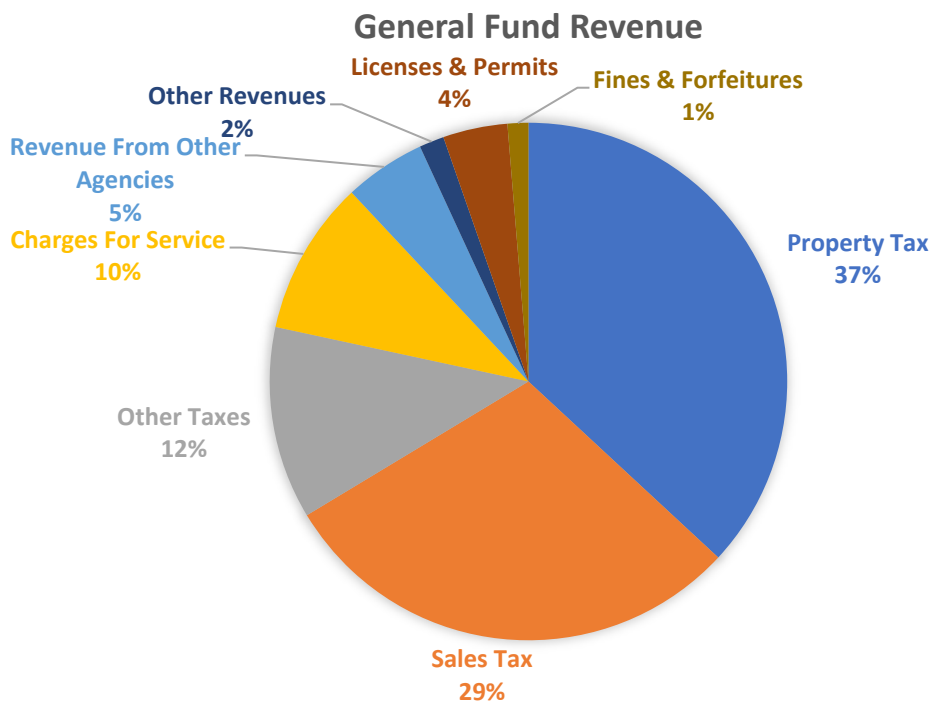


approximately \$21 million in assigned fund balance. At the close of each Fiscal Year, any revenues over expenditures are generally transferred to fund balance reserved to be used for one-time capital expenditures or the reduction of General Fund debt service requirements. Below is a chart showing changes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



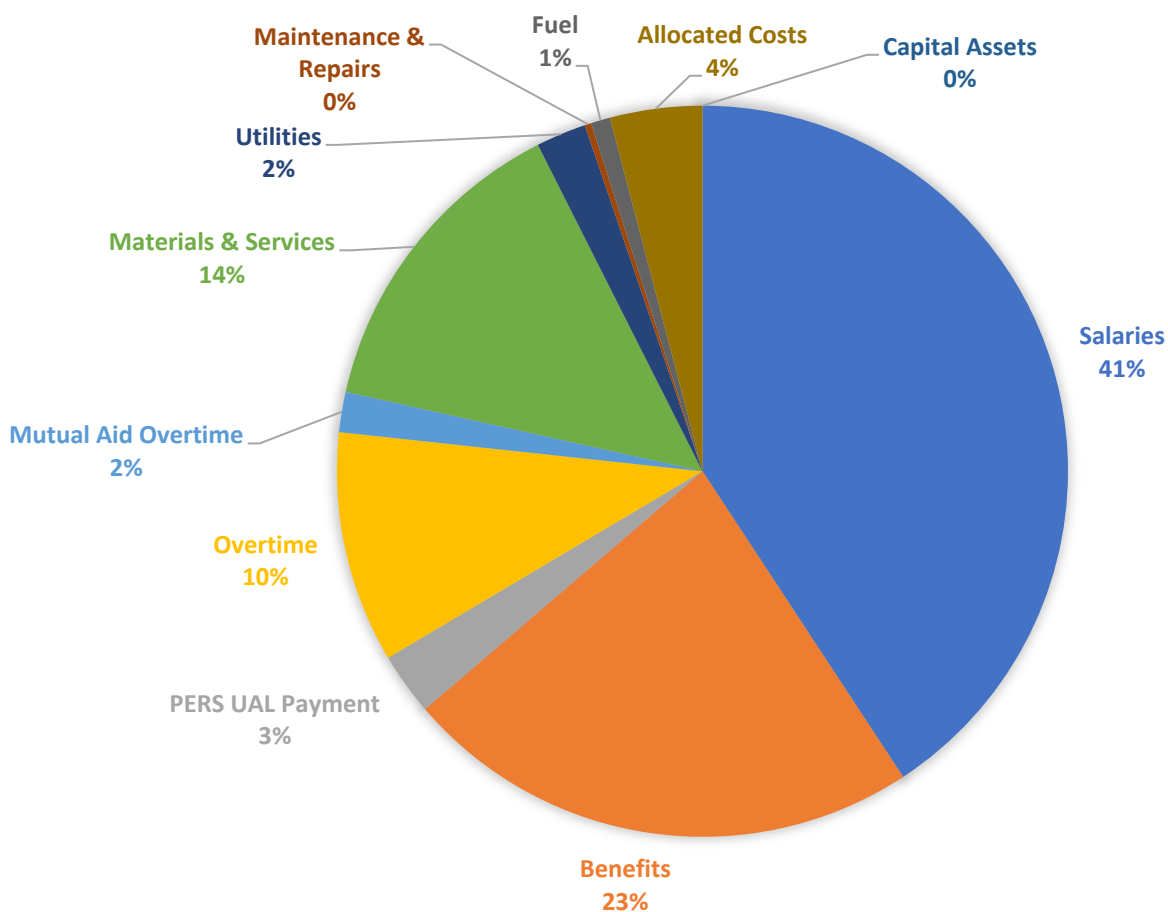
General Fund Expenditures

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.

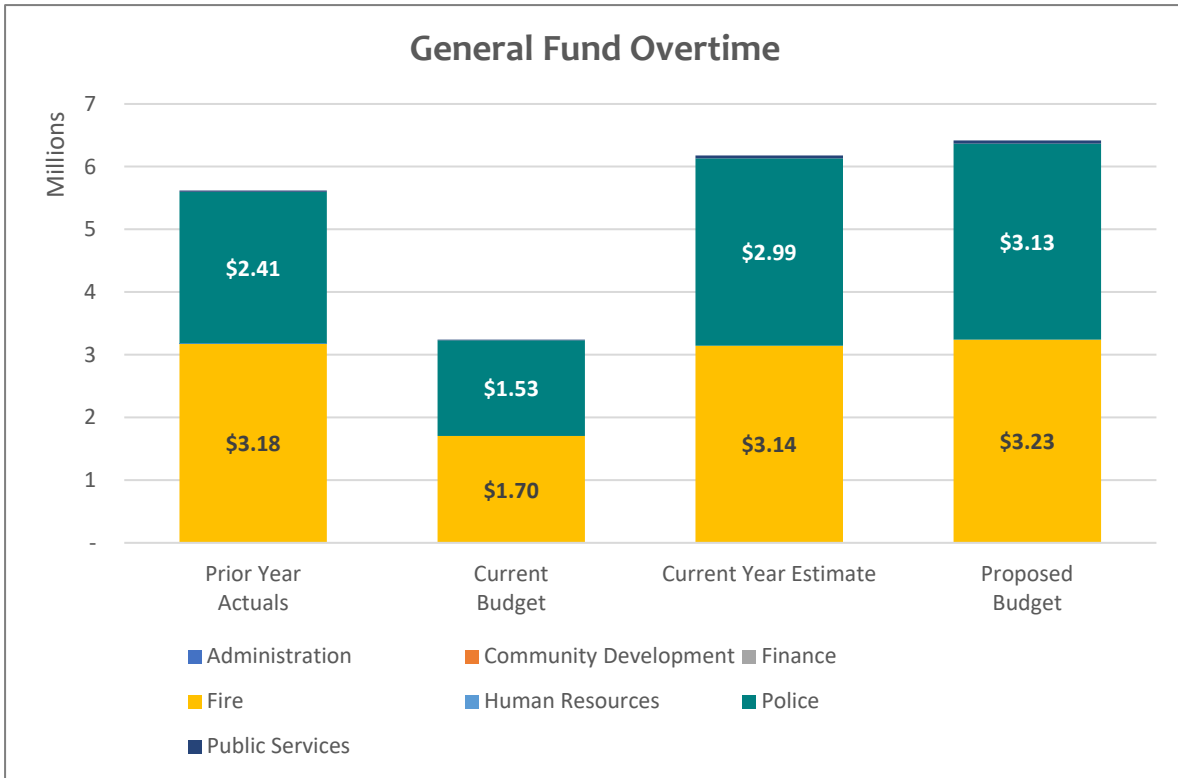
Most General Fund expenditures go towards Salaries (41%) and Benefits (23%). Over the past year the City executed memorandum of understandings with eight out of nine of its bargaining groups. These agreements included salary increases ranging from three to four percent per group and are offset by employee 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

Summary of Changes from Proposed to Adopted Budget

There was one change from the Proposed to the Adopted Budget: Four full-time code enforcement officers were added by eliminating eight part-time positions. The net impact of this change to General Fund expenditures was zero.

No other changes were made to FY2022-23 expenditures, however; minor accounting and grammatical errors were corrected throughout.



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

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

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

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.



Page intentionally left blank.

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

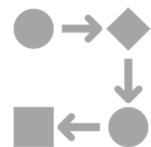
The adoption of the appropriation limit occurs annually to comply with the California Constitution, Article XIII B (as amended) and Government Code Section 7910. The Gann Limit restricts annual expenditures the City may appropriate. If certain proceeds of taxes exceed allowed appropriations, the excess 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.

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

Financial Structure

City funds are classified into three broad categories:

| Governmental | Proprietary | Fiduciary Funds |
|---|---|--|
| <ul style="list-style-type: none"> • 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
- Debt Service
- Capital Projects
- Special Revenue
- Internal Services
- Proprietary
- Private Purpose Trust

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

General Fund (Fund 110)

The General Fund is the City's largest single fund type and is used to account for unrestricted revenues. The City's General Fund is the main operating fund for non-restricted revenues, such as general taxes and fees. Appropriations may be made 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 (*Poliioptila 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 Tobacco 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 State 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 | ✓ | | | | |





Page intentionally left blank.

City Profile

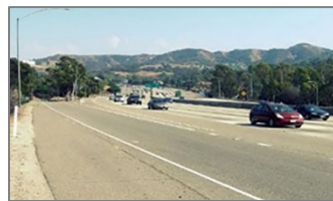
History Of West Covina

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



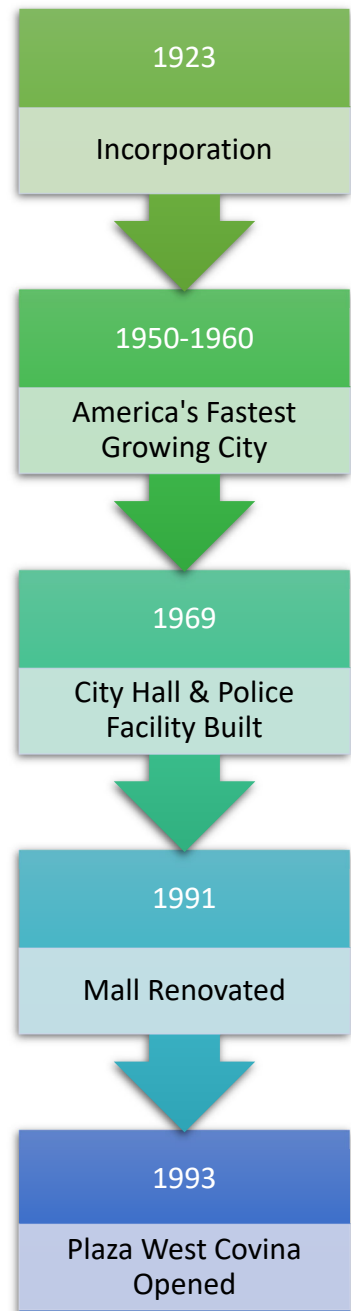
Today

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.

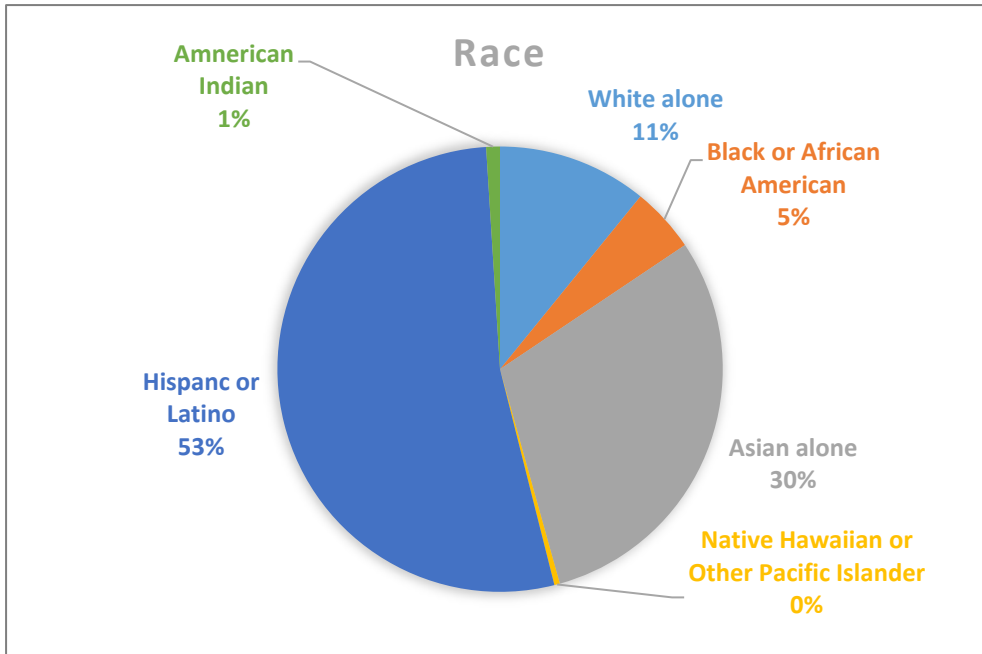
The first Redevelopment Agency project included a regional shopping center, the West Covina Fashion Plaza, with three major department stores and 150 shops in an air-conditioned, enclosed mall. It also included the revitalization of the older sections of the shopping center. The Fashion Plaza has provided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

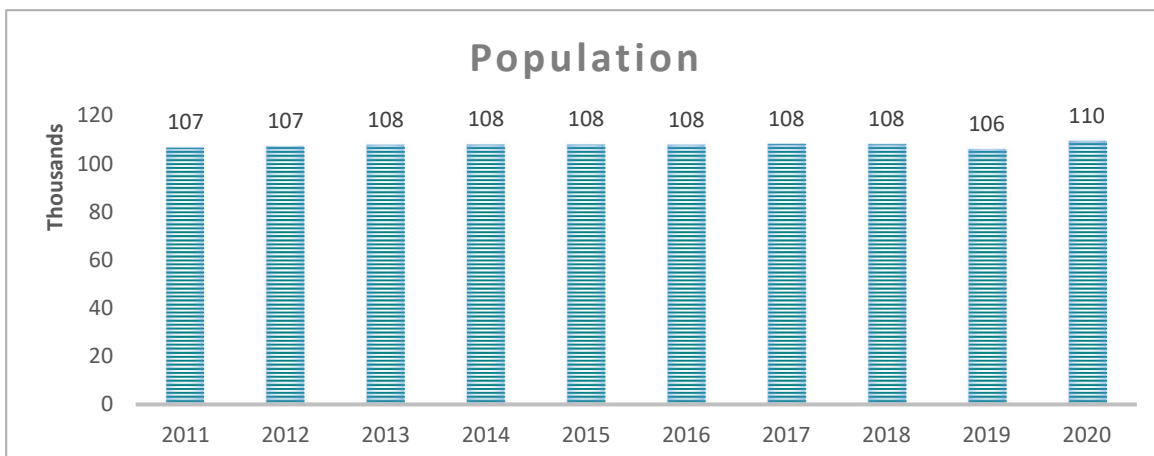


City Profile

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 |

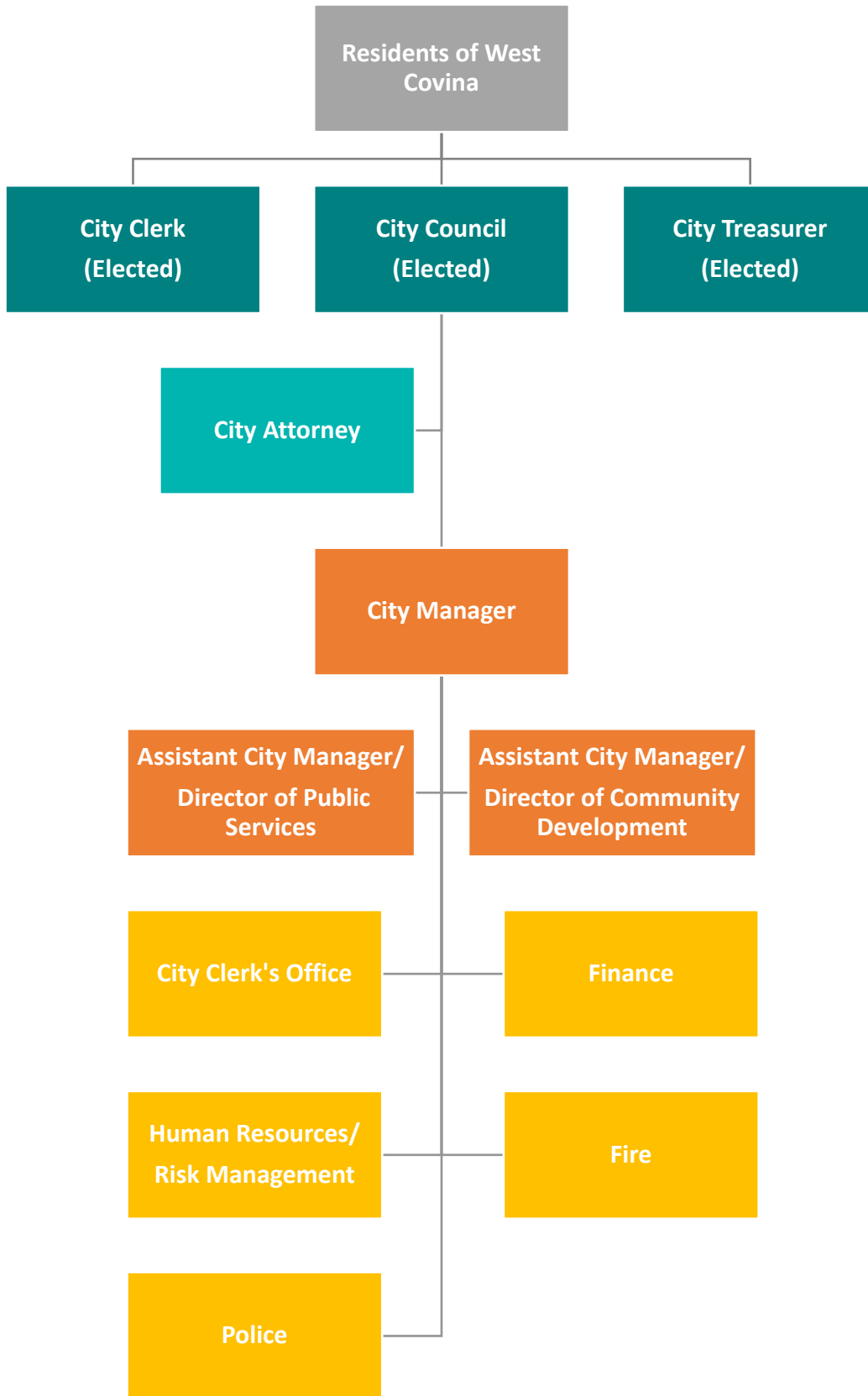
Principal Property Taxpayers

| 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% |



Page intentionally left blank.

City Organizational Chart





Page intentionally left blank.

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.



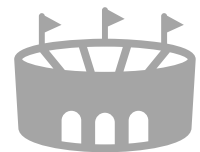
City Council Goals 2022

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.



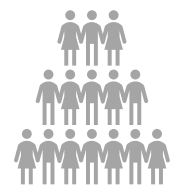
City Council Goals 2022

- 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

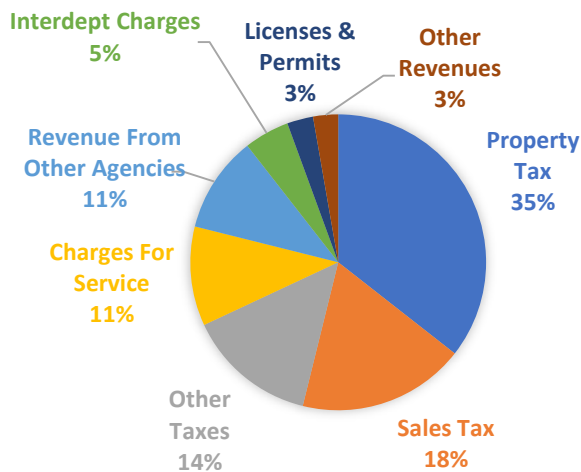
- Expand the lineup of community events.
- Re-evaluate opportunities to weave the arts and local heritage into everyday life.
- Host and co-host events with community partners.
- Develop a master calendar of community and city-sponsored events.
- Review recreational opportunities at the equestrian center.



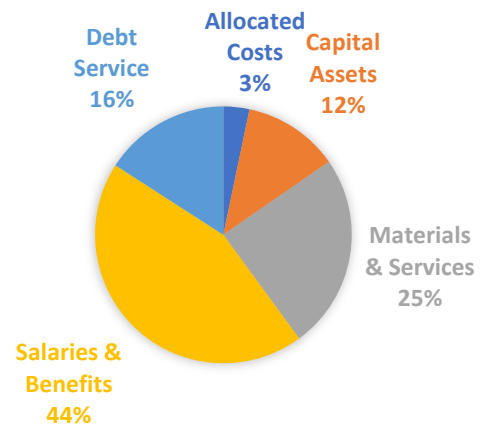
City-Wide Summary

| | 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 | 48,514,578 | 15,551,515 | (23,200,685) |
| 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 | 159,642,652 | 128,450,479 | (12,496,321) |

City-Wide Revenue



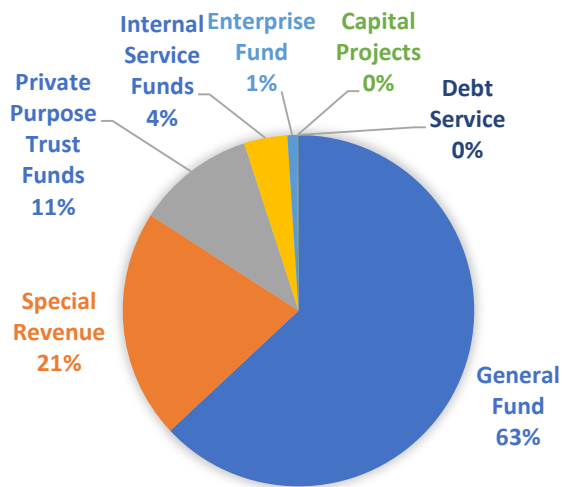
City-Wide Expenditures



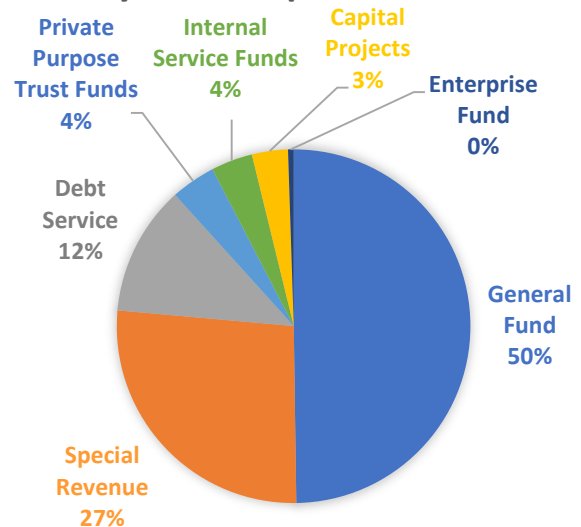
City-Wide Summary by Fund Type

| | 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 | 31,111,834 | 4,248,841 | (19,960,359) |
| Expenditures Total | 123,526,466 | 132,606,322 | 140,946,800 | 159,642,652 | 128,450,479 | (12,496,321) |

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 | - | - | - | - | 404,285 |
| 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 Programs (OJP) | - | 100,000 | 100,000 | - | - | - |
| 212 Art In Public Places | 298,080 | 250 | 199,998 | - | (199,748) | 98,332 |



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 |
|--|-----------------------------------|-----------------------------|----------------------------------|--------------------|---------------------------------------|-----------------------------------|
| 220 WC Community Svcs Foundation | 360,156 | - | 317,537 | - | (317,537) | 42,619 |
| 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 | 34,262,899 | 747,748 | (6,844,236) | 57,171,048 |
| Capital Project Funds | | | | | | |
| 160 Capital Projects | 4,087,804 | - | 3,859,999 | 800,000 | (3,059,999) | 1,027,805 |
| 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 |



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 |
|--|--|-----------------------------------|--|-----------------------|--|--|
| 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 |
| 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 | 141,055,369 | 126,529,770 | 128,450,479 | - | (1,920,709) | 139,134,660 |

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:

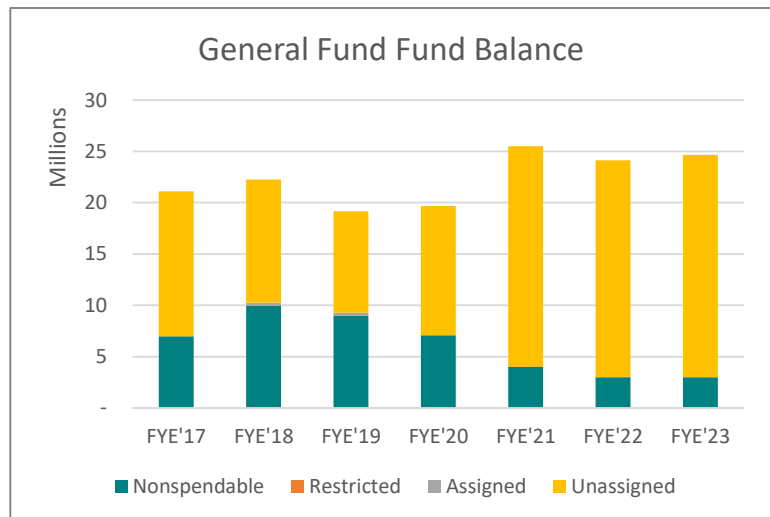


The City's Fund Balance policy requires a minimum unassigned fund balance of at least 17% of General Fund operating expenditures. At the end of the fiscal year, the annual excess revenue over expenditures in the General Fund is allocated as follows: 25% stays in General Fund reserves, 50% is transferred 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 |
| Percent Change | -5% | 5% | -14% | 3% | 30% | -5% | 2% |
| 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 | 80,514,809 |
| Assigned | 2,820,665 | 2,004,895 | 1,107,138 | 1,786,815 | 9,687,492 | 4,087,804 | 1,027,805 |
| Unassigned | (1,100,860) | (710,218) | (692,305) | (1,158,958) | (228,169) | - | 0 |
| Total Other Funds | 51,782,951 | 51,006,376 | 58,354,755 | 64,754,972 | 101,657,486 | 91,515,843 | 81,542,614 |
| Percent Change | -15% | -1% | 14% | 11% | 57% | -10% | -11% |
| Grand Total | 72,884,297 | 73,259,207 | 77,536,451 | 84,430,296 | 127,145,563 | 115,655,154 | 106,198,270 |
| Percent Change | -13% | 1% | 6% | 9% | 51% | -9% | -8% |

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 | 404,285 | - |
| 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 | 57,171,048 | (6,844,236) |
| Capital Project Funds | | | | |
| 160 Capital Projects | 9,687,492 | 4,087,804 | 1,027,805 | (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 | 7,973,094 | 4,655,153 | (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 | 141,055,369 | 139,134,660 | (1,746,314) |

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 Summary

| Fund | FY2019-20 Actual | FY2020-21 Actual | Original Budget FY2021-22 | Estimated FY2021-22 | Proposed Budget FY2022-23 | Increase/ (Decrease) |
|---------------------------|---------------------|----------------------|---------------------------------|------------------------|---------------------------------|-------------------------|
| 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 | - | - | - | - |
| 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) |
| Net Transfers | - | (172,543,016) | (1,746,600) | - | - | - |

Summary of Transfers

In FY2022-23, the General Fund transfers out \$13,977,600 to the Debt Service Fund 300 for debt service payments and \$567,200 to Fund 237 as the City's Measure of Effort (MOE) for SB1 - Road Maintenance Rehab.

The Successor Agency transfers out administration costs from Fund 815 (estimated to be \$200,093) to the General Fund and transfers \$1,432,558 to the Debt Service Fund from Fund 810 for the 2006 Bonds Debt Service payments.

Additionally, a transfer of \$800,000 from the General Fund to CIP Fund 160 and a transfer of \$180,548 to Sportsplex Fund 242 have been included as a placeholders.

General Fund Transfers

| Fund | Transfer To | Transfer From |
|------------------------|-------------------|----------------|
| Debt Service (300) | 13,977,600 | |
| SB1 (237) | 567,200 | |
| CIP (160) | 800,000 | |
| Sportsplex (242) | 180,548 | |
| Successor Agency (815) | | 200,093 |
| Total | 15,525,348 | 200,093 |



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.

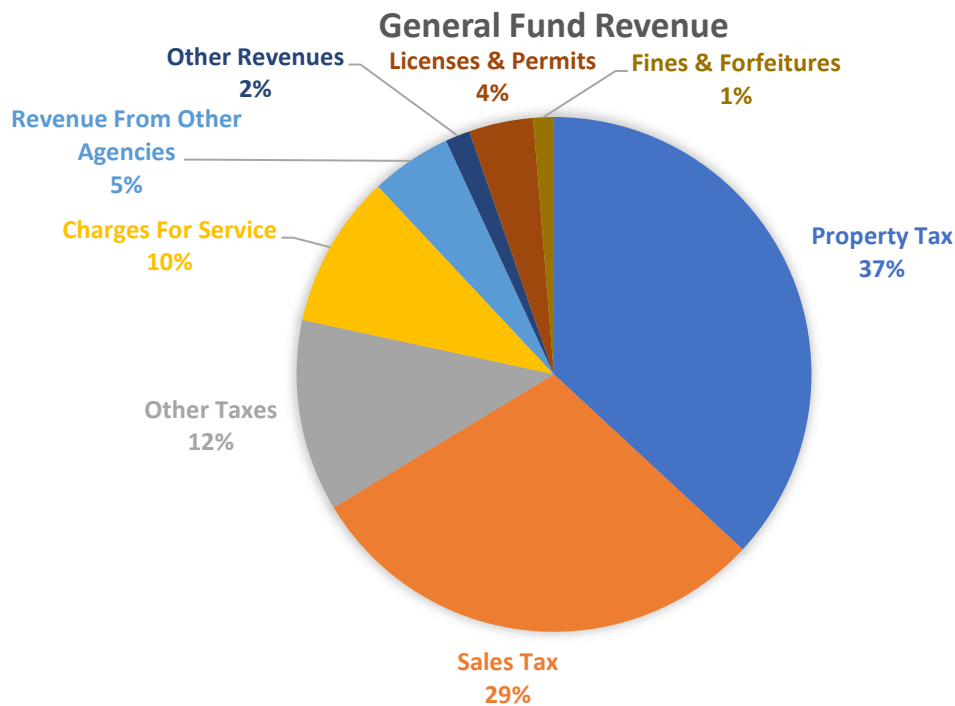
General Fund Summary by Department

| | 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 | 26,995,757 | 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 | 60,341,417 | 63,907,715 | 9,875,815 |
| Revenues Less Expenditures | 1,822,736 | 4,694,341 | 13,651,100 | 17,369,562 | 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 | - | (1,351,533) | 516,345 | |
| Beginning Fund Balance | 19,181,696 | 19,675,324 | 25,488,077 | 25,488,077 | 24,136,544 | |
| Ending Fund Balance | 19,675,324 | 25,488,077 | 25,488,077 | 24,136,544 | 24,652,889 | |
| <i>Reserve Requirement (17%)</i> | <i>11,722,267</i> | <i>11,812,840</i> | <i>9,185,423</i> | <i>10,258,041</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 |
| 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 |
| Revenue From Other Agencies | 2,755,302 | 4,341,434 | 4,813,300 | 3,431,118 | 3,994,525 | (818,775) |
| Licenses & Permits | 1,548,859 | 2,389,535 | 1,964,100 | 3,544,084 | 3,167,810 | 1,203,710 |
| Interdept Charges | 1,415,799 | 1,189,215 | 1,423,800 | 1,423,800 | 1,196,200 | (227,600) |
| Use of Money & Property | 2,367,948 | 138,473 | 1,183,600 | 801,500 | 1,078,300 | (105,300) |
| Fines & Forfeitures | 873,497 | 1,183,233 | 608,000 | 1,021,700 | 1,023,290 | 415,290 |
| Other Revenues | 2,089,953 | 409,468 | 82,800 | 64,530 | 136,670 | 53,870 |
| Grand Total | 70,777,250 | 74,181,633 | 67,683,000 | 77,710,979 | 79,749,315 | 12,066,315 |



Revenue Sources

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

- Based on anticipated tax rolls, Property tax increased by 1.2%.
- Sales tax has been increased by 1.5%. While sales tax has spiked from the prior year due to the bounce back from the pandemic, HdL (revenue consultant) estimates it will flatten in FY2022-23.
- Other Taxes increased consistent with the Long-Range Financial Forecast: Franchise Tax increased by CPI, Transient Occupancy Tax increased by 2%, and Business License Tax increased by 1%.



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 |
| 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 |
| Other Taxes | | | | | | |
| Franchise | 4,445,101 | 4,644,360 | 4,435,800 | 4,455,900 | 4,864,000 | 428,200 |
| Business License Tax | 2,464,076 | 2,453,425 | 2,200,000 | 2,450,000 | 2,474,500 | 274,500 |
| Transient Occupancy Tax | 1,508,885 | 1,305,663 | 1,200,000 | 1,619,000 | 1,651,400 | 451,400 |
| Documentary Transfer Tax | 506,268 | 427,557 | 331,400 | 454,000 | 454,000 | 122,600 |
| Contractors License Tax | 431,858 | 3,360 | - | 2,100 | 2,100 | 2,100 |
| Other Taxes Total | 9,356,188 | 8,834,366 | 8,167,200 | 8,981,000 | 9,446,000 | 1,278,800 |
| Charges For Service | | | | | | |
| Ambulance Services | 2,629,196 | 2,099,421 | 2,300,000 | 2,364,000 | 2,496,600 | 196,600 |
| Plan Check Fees | 341,181 | 1,323,196 | 375,000 | 2,113,700 | 1,769,540 | 1,394,540 |
| Planning Filing Fees | 346,457 | 394,531 | 350,000 | 332,900 | 374,920 | 24,920 |
| EMS Treatment Fee | 390,530 | 428,550 | 300,000 | 231,100 | 310,800 | 10,800 |
| Fire Plan Check/Insp. Fees | 167,311 | 273,196 | 167,000 | 306,600 | 306,600 | 139,600 |
| Towing Franchise | 167,191 | 166,834 | 195,000 | 276,700 | 276,700 | 81,700 |
| Plan Review Surcharge | 79,333 | 187,903 | 90,000 | 265,200 | 233,810 | 143,810 |
| False Alarms | 198,708 | 12 | - | - | 198,700 | 198,700 |
| Afterschool Programs-Vine | 174,235 | - | 175,000 | 126,600 | 166,700 | (8,300) |
| Facility Rental - Ccc | 132,465 | 53,289 | 130,000 | 199,100 | 137,300 | 7,300 |
| Palm View After School Program | 78,872 | (150) | 78,900 | 32 | 121,300 | 42,400 |
| Facility Rentals | 95,736 | 90,300 | 72,000 | 169,700 | 111,000 | 39,000 |
| Recreation Classes/Programs - Ccc | 81,710 | 2 | 80,000 | 45,300 | 97,900 | 17,900 |
| Recreation Classes | 59,769 | - | 59,800 | - | 97,300 | 37,500 |
| Waste Management Fees | 82,248 | 85,011 | 46,500 | 57,200 | 88,000 | 41,500 |
| Afterschool Program-Wescove | 111,480 | - | 162,700 | - | 87,000 | (75,700) |
| Police Reimbursements | 100,953 | 33,269 | 75,000 | 75,000 | 75,000 | - |
| Afterschool Program-Orangewood | 488 | - | - | - | 70,300 | 70,300 |
| Jail Booking | 74,625 | 62,612 | 50,000 | 68,600 | 68,600 | 18,600 |
| Senior Center Rentals | 56,140 | 10,462 | 56,100 | 34,800 | 61,700 | 5,600 |
| Service Fee - Credit/Debit Cards | 15,441 | 49,979 | 30,000 | 56,500 | 56,500 | 26,500 |
| Fire Seminar | 14,112 | 36,867 | 19,800 | 31,300 | 50,000 | 30,200 |
| Facility Rentals - Shadow Oak | 57,126 | 5,442 | 57,100 | 10,900 | 40,100 | (17,000) |
| Permit Document Retention Fee | - | 31,726 | - | 35,400 | 35,400 | 35,400 |
| Business License Processing Fee | 14,740 | 17,092 | 14,000 | 34,100 | 34,100 | 20,100 |
| After Hours Plan Check | 8,853 | 27,999 | - | 24,000 | 26,780 | 26,780 |
| Admin Cost Recovery Fee | 31,031 | 10,029 | 4,600 | 22,900 | 26,110 | 21,510 |
| Senior Excursions | 21,262 | 439 | 20,000 | 7,500 | 24,600 | 4,600 |
| Senior Classes | 20,918 | 581 | 20,900 | 8,300 | 24,100 | 3,200 |
| Park Shelter Rentals | 17,550 | 3,100 | 17,500 | 29,600 | 22,300 | 4,800 |
| Sports - Ccc | 8,984 | - | 11,200 | 1,300 | 16,600 | 5,400 |
| Paid Parking - Civic Center | 37,424 | 8,691 | 20,000 | 14,100 | 14,100 | (5,900) |
| Fire Emergency Incident Billing Fee | 44,579 | 23,880 | 27,700 | 12,600 | 12,600 | (15,100) |
| Expedited Plan Check | 18,206 | 8,988 | 23,000 | 13,600 | 11,330 | (11,670) |



General Fund Revenue

| | FY2019-20 Actual | FY2020-21 Actual | Original Budget FY2021-22 | Estimated FY2021-22 | Proposed Budget FY2022-23 | Increase/ (Decrease) |
|--|---------------------|---------------------|---------------------------------|------------------------|---------------------------------|-------------------------|
| Passport Services | 11,011 | 350 | 11,000 | 6,207 | 10,700 | (300) |
| Senior Donations | 6,569 | (21) | 7,000 | - | 6,800 | (200) |
| Search Fees | 4,045 | 3,848 | 2,000 | 3,900 | 3,900 | 1,900 |
| Special Events | - | - | - | - | 3,600 | 3,600 |
| Fire Incident Report Copying | 1,720 | 1,340 | 1,600 | 2,100 | 2,100 | 500 |
| Passport Photos | 1,548 | - | 3,000 | - | 2,100 | (900) |
| Graffiti Restitution | 510 | 6,948 | 2,500 | 1,700 | 1,700 | (800) |
| Misc Reimbursement | 4,373 | 6,068 | 26,500 | - | 1,530 | (24,970) |
| Street Address Change Review | 800 | 1,200 | 200 | 554 | 600 | 400 |
| Returned Check Fee | 914 | 425 | 200 | 500 | 500 | 300 |
| Clearance Letter & Process | 330 | 220 | 300 | 300 | 300 | - |
| Rental - Roller Hockey | 29,818 | 16,745 | 29,800 | - | - | (29,800) |
| Ground Emerg. Med. Trans. | 163,011 | 85,565 | 173,000 | - | - | (173,000) |
| Foreclosure Registration | 48,375 | 43,625 | 50,000 | 23,600 | - | (50,000) |
| Photocopying | 4 | - | - | 2 | - | - |
| Ambulance Subscription Fee | 69 | 69 | 100 | - | - | (100) |
| Misc Reimbursements | 5,124 | 2,974 | - | 3 | - | - |
| Sportsplex Rentals | - | 585 | - | - | - | - |
| Charges For Service Total | 5,957,071 | 5,603,193 | 5,336,000 | 7,007,498 | 7,578,220 | 2,242,220 |
| Revenue From Other Agencies | | | | | | |
| Prop A Exchange | 1,650,000 | 1,350,000 | 1,500,000 | 1,700,000 | 1,868,325 | 368,325 |
| Mutual Aid Cost Reimbursement | 267,274 | 1,298,678 | 330,000 | 985,818 | 1,365,900 | 1,035,900 |
| School Resource Officer Reimb | 197,884 | 131,814 | 300,000 | 300,000 | 300,000 | - |
| Crossing Guard Aid | 46,740 | 10,150 | 64,000 | 130,000 | 130,000 | 66,000 |
| St Motor Vehicle Lieu Tx | 85,569 | 77,816 | 85,500 | 122,600 | 122,600 | 37,100 |
| Fire State Mandated Inspect | 72,239 | 79,434 | 72,200 | 95,300 | 95,300 | 23,100 |
| State Mandated Revenue | 69,680 | 33,648 | 91,200 | 57,400 | 57,400 | (33,800) |
| P.O.S.T. | 47,441 | 51,110 | 30,000 | 40,000 | 40,000 | 10,000 |
| State Grant | 300,000 | - | - | - | 15,000 | 15,000 |
| State Covid Relief Funds | - | 1,308,784 | - | - | - | - |
| HHS Covid Relief Funds | 18,474 | - | 2,340,400 | - | - | (2,340,400) |
| Revenue From Other Agencies Total | 2,755,302 | 4,341,434 | 4,813,300 | 3,431,118 | 3,994,525 | (818,775) |
| Licenses & Permits | | | | | | |
| Building Permits | 776,937 | 1,060,064 | 950,000 | 1,751,200 | 1,448,180 | 498,180 |
| Street Obstruction | 107,060 | 200,386 | 107,100 | 325,200 | 270,890 | 163,790 |
| Encroachment | 45,478 | 118,733 | 46,000 | 338,800 | 235,870 | 189,870 |
| Street Improvements | 50,265 | 60,479 | 50,000 | 331,500 | 201,880 | 151,880 |
| Onsite Improvements | 29,597 | 301,205 | 50,000 | 80,900 | 196,730 | 146,730 |
| Animal Control | 57,115 | 126,586 | 200,000 | - | 178,100 | (21,900) |
| Electrical Permits | 143,233 | 163,447 | 160,000 | 148,200 | 160,680 | 680 |
| Grading | 31,455 | 89,296 | 30,000 | 172,100 | 134,930 | 104,930 |
| Plumbing Permits | 128,338 | 126,132 | 130,000 | 126,900 | 130,810 | 810 |
| 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) |
| Walls (Retaining, Overheight) | 8,606 | 26,128 | 8,600 | 68,600 | 48,410 | 39,810 |
| Other Licenses & Permits | 22,884 | 14,580 | 16,400 | 9,284 | 12,600 | (3,800) |
| Driveway Approach | 4,763 | 6,531 | 6,000 | 15,600 | 11,330 | 5,330 |
| A.C. & P.C.C. Paving | 27,654 | 260 | 30,000 | 20,000 | 10,300 | (19,700) |
| Sidewalk | 38,574 | 1,444 | 80,000 | 2,800 | 2,060 | (77,940) |
| Curb Drains, All Other Insp | 468 | 294 | 1,000 | 1,200 | 1,030 | 30 |

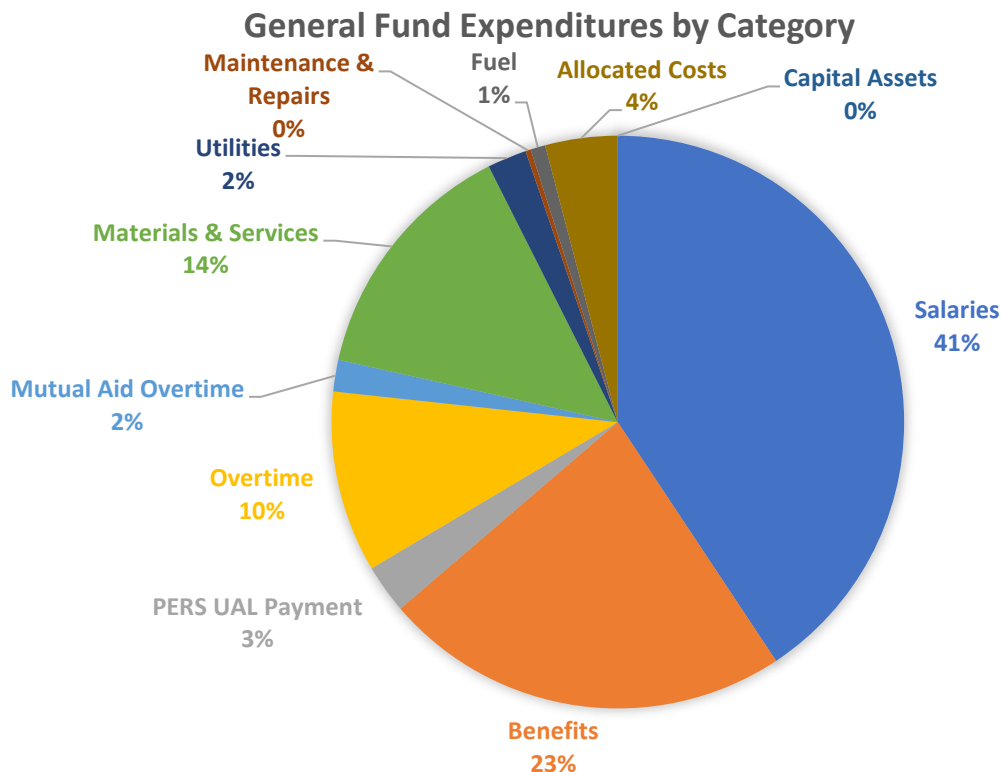


General Fund Revenue

| | FY2019-20 Actual | FY2020-21 Actual | Original Budget FY2021-22 | Estimated FY2021-22 | Proposed Budget FY2022-23 | Increase/ (Decrease) |
|--|---------------------|---------------------|---------------------------------|------------------------|---------------------------------|-------------------------|
| Miscellaneous Sewer Facilities | 1,012 | 1,310 | 1,000 | - | 1,030 | 30 |
| Sewer Maintenance | 1,001 | 1,242 | 1,000 | - | 1,030 | 30 |
| Curb & Gutter | 190 | - | - | - | - | - |
| Licenses & Permits Total | 1,548,859 | 2,389,535 | 1,964,100 | 3,544,084 | 3,167,810 | 1,203,710 |
| Interdept Charges | | | | | | |
| 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) |
| Use of Money & Property | | | | | | |
| Rent | 679,245 | 767,109 | 724,700 | 739,200 | 748,100 | 23,400 |
| Interest Income | 632,918 | 307,343 | 458,900 | 62,300 | 316,600 | (142,300) |
| Rental Income | 21,210 | 5,302 | - | - | 13,600 | 13,600 |
| Fair Value Adjustment | 1,034,575 | (941,282) | - | - | - | - |
| Use of Money & Property Total | 2,367,948 | 138,473 | 1,183,600 | 801,500 | 1,078,300 | (105,300) |
| Fines & Forfeitures | | | | | | |
| 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) |
| Collection Agency Fee | 22,627 | 70,099 | - | 120,400 | 120,400 | 120,400 |
| Vehicle Code Fines | 181,089 | 111,803 | 200,000 | 119,900 | 119,900 | (80,100) |
| Admin Citation-Comm Enhancemei | 859 | 72,059 | 50,000 | 97,600 | 99,190 | 49,190 |
| Vehicle Impound Fees | 52,030 | 47,200 | 60,000 | 76,800 | 76,800 | 16,800 |
| Administrative Citations | 18,104 | 32,644 | 18,000 | 34,600 | 34,600 | 16,600 |
| Waste Diversion Plan Forfeiture | 26,550 | - | 30,000 | - | - | (30,000) |
| Foreclosure Penalties | - | 3,400 | - | - | - | - |
| Fines & Forfeitures Total | 873,497 | 1,183,233 | 608,000 | 1,021,700 | 1,023,290 | 415,290 |
| Other Revenues | | | | | | |
| Final Map | 5,000 | 96,397 | 15,000 | 2,400 | 50,470 | 35,470 |
| Miscellaneous | 57,005 | 84,016 | 8,400 | 47,315 | 47,300 | 38,900 |
| Advertising Revenue | 30,944 | 31,792 | 23,000 | 12,500 | 36,600 | 13,600 |
| Proceeds From Auction | 418 | 7,247 | - | 1,715 | 1,700 | 1,700 |
| Claims Settlements | 820 | 179,600 | 700 | 600 | 600 | (100) |
| Proceeds From Sale | 1,971,228 | - | 23,000 | - | - | (23,000) |
| Sale Maps/Plans/Documents | 337 | 382 | 500 | - | - | (500) |
| Contractual Reimbursement | 2,128 | 3,934 | - | - | - | - |
| Landscaping - County | 22,074 | 6,100 | 12,200 | - | - | (12,200) |
| Other Revenues Total | 2,089,953 | 409,468 | 82,800 | 64,530 | 136,670 | 53,870 |
| Grand Total | 70,777,250 | 74,181,633 | 67,683,000 | 77,710,979 | 79,749,315 | 12,066,315 |

General Fund Expenditure Summary

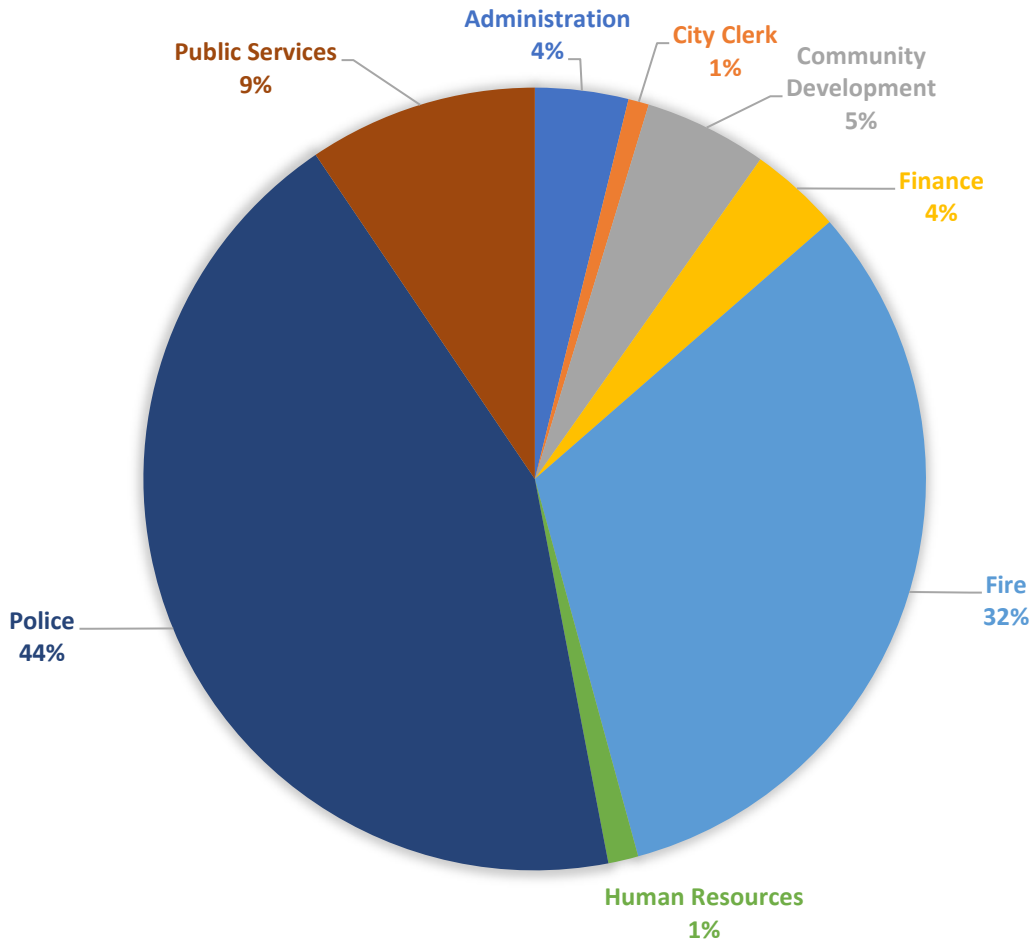
| | FY2019-20 Actual | FY2020-21 Actual | Original Budget FY2021-22 | Estimated FY2021-22 | Proposed Budget FY2022-23 | Increase/ (Decrease) |
|---------------------------------------|---------------------|---------------------|---------------------------------|------------------------|---------------------------------|-------------------------|
| Salaries & Benefits | | | | | | |
| Benefits | 15,818,462 | 15,636,629 | 14,286,700 | 16,160,582 | 14,724,606 | 437,906 |
| 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 | 25,995,683 | 3,407,983 |
| 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





Page intentionally left blank.

General Fund

Administration Department

City Council

Mission Statement

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

About

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

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

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

Expenditures

| | FY 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 Department

City Manager's Office

Mission Statement

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

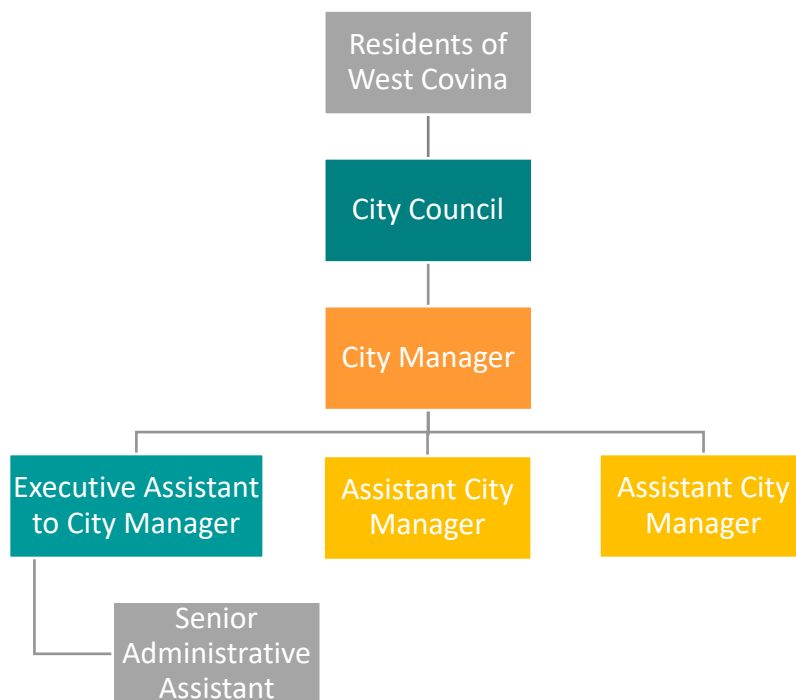
About

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

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

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

Organization Chart



General Fund

Administration Department

| | FY 2019-20 Actual | FY 2020-21 Actual | FY 2021-22 Estimate | FY 2022-23 Budget | 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 Department

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 Department

Performance Measures

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

Expenditures

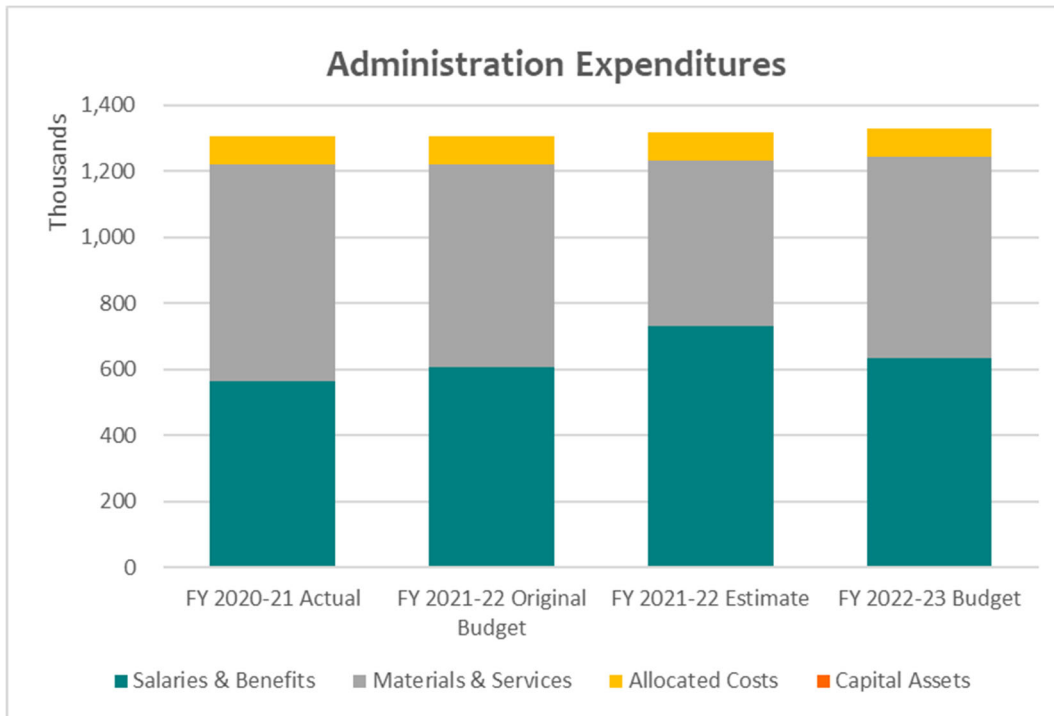
| | FY 2020-21 Actual | FY 2021-22 Original Budget | FY 2021-22 Estimate | FY 2022-23 Budget | Increase/ (Decrease) |
|---------------------------------------|-------------------|----------------------------|---------------------|-------------------|----------------------|
| 1120-City Manager | | | | | |
| 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 Department



Expenditures by Division

| | 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 Department

Mission Statement

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

About

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

Administration

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



Elections

The City Clerk's Office coordinates all City elections for elective office, initiatives, referenda, and recalls. The City's general municipal elections are consolidated with the Los Angeles County Elections Division and 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 Department

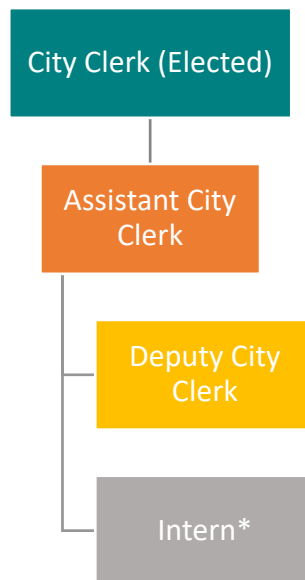
Records Management Program

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



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

Organization Chart



**Part-Time, unpaid*

| | FY 2019-20 Actual | FY 2020-21 Actual | FY 2021-22 Estimate | FY 2022-23 Budget | 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 Department

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

| Measure | Department Goal or Objective Addressed | FY 2020-21 Actual | FY 2021-22 Estimate | FY 2022-23 Estimate |
|---|--|-------------------|---------------------|---------------------|
| 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

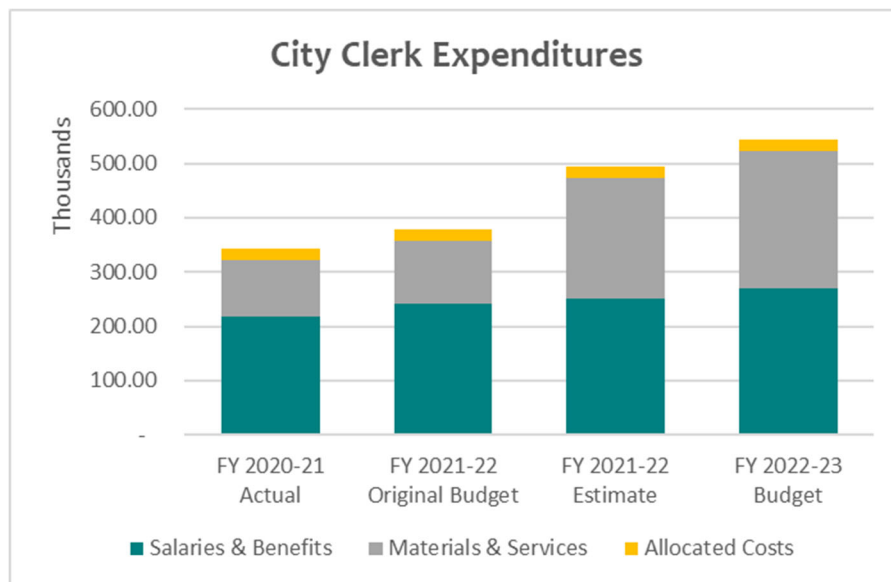
City Clerk Department

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 Department

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 Department

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.

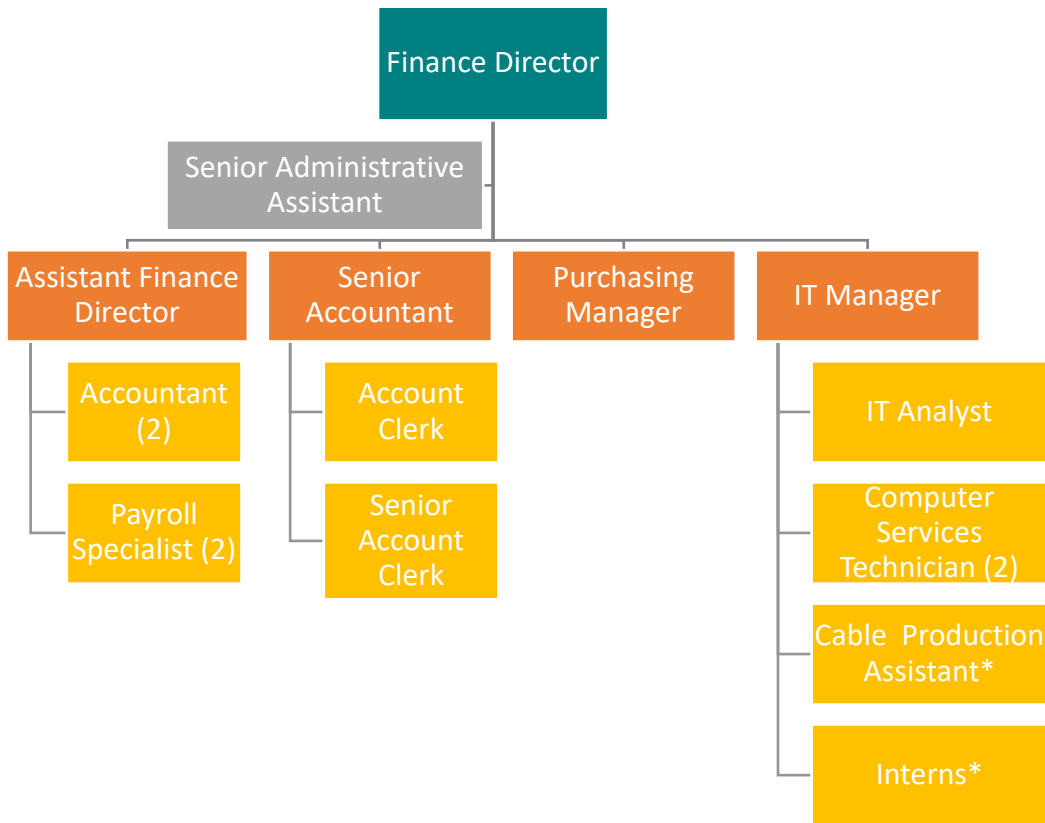
IT is also responsible for the administration of citywide telecommunications including the City’s telephone system and City cell phones.



General Fund

Finance Department

Organization Chart



*Part-time

General Fund

| Finance Department | | | | | |
|--------------------------------|----------------------|----------------------|------------------------|----------------------|-----------|
| | FY 2019-20 Actual | FY 2020-21 Actual | FY 2021-22 Estimate | FY 2022-23 Budget | 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 Department

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 Measures

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

General Fund

Finance Department

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 |

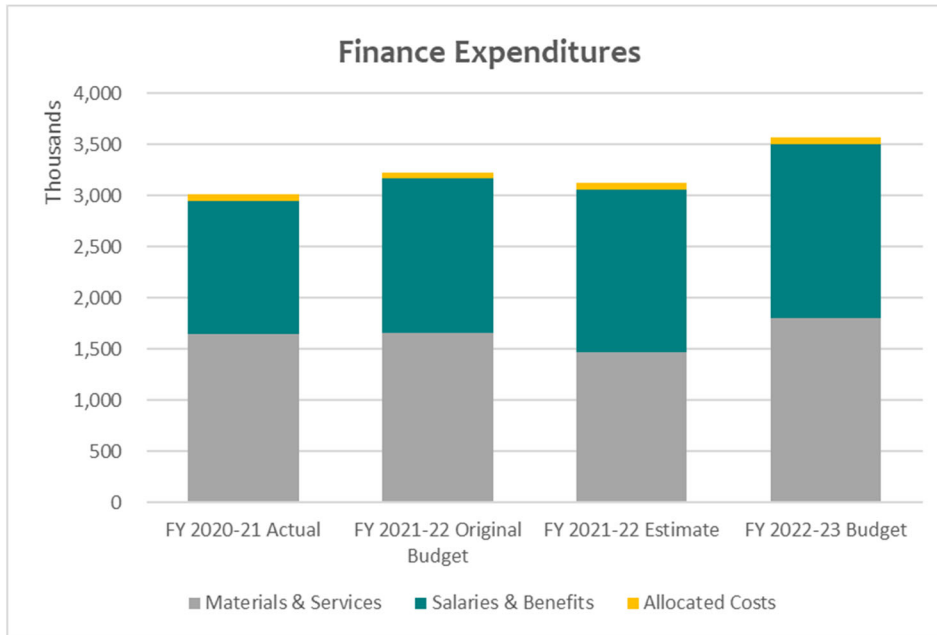
Major Changes

- 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 Department



Expenditures by Division

| | FY 2020-21 Actual | FY 2021-22 Original Budget | FY 2021-22 Estimate | FY 2022-23 Budget | Increase/ (Decrease) |
|--|-------------------|----------------------------|---------------------|-------------------|----------------------|
| 1310-Finance Administration | | | | | |
| Salaries & Benefits | 990,573 | 1,167,700 | 1,199,808 | 1,203,399 | 35,699 |
| Materials & Services | 1,033,187 | 765,000 | 660,810 | 1,168,180 | 403,180 |
| Allocated Costs | 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 | 308,915 | 341,800 | 390,252 | 505,472 | 163,672 |
| Materials & Services | 609,468 | 887,200 | 809,270 | 627,480 | (259,720) |
| Allocated Costs | 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 |



Page intentionally left blank.

General Fund

Human Resources Department

Mission Statement

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

About

The Human Resources Department serves approximately 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;

General Fund

Human Resources Department

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

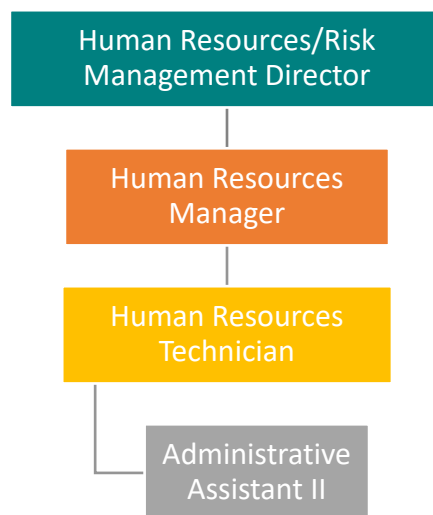
Human Resources Commission

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

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

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

Organization Chart



General Fund

Human Resources Department

| | FY 2019-20 Actual | FY 2020-21 Actual | FY 2021-22 Estimate | FY 2022-23 Budget | 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 Department

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 Measures

| Metric | Department Goal or Objective Addressed | FY 2020-21 Actual | FY 2021-22 Estimate | FY 2022-23 Estimate |
|--|--|-------------------|---------------------|---------------------|
| COVID Positive Cases | #1, 4, 6 | 102 | 44 | 0 |
| Workers Comp. 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 |

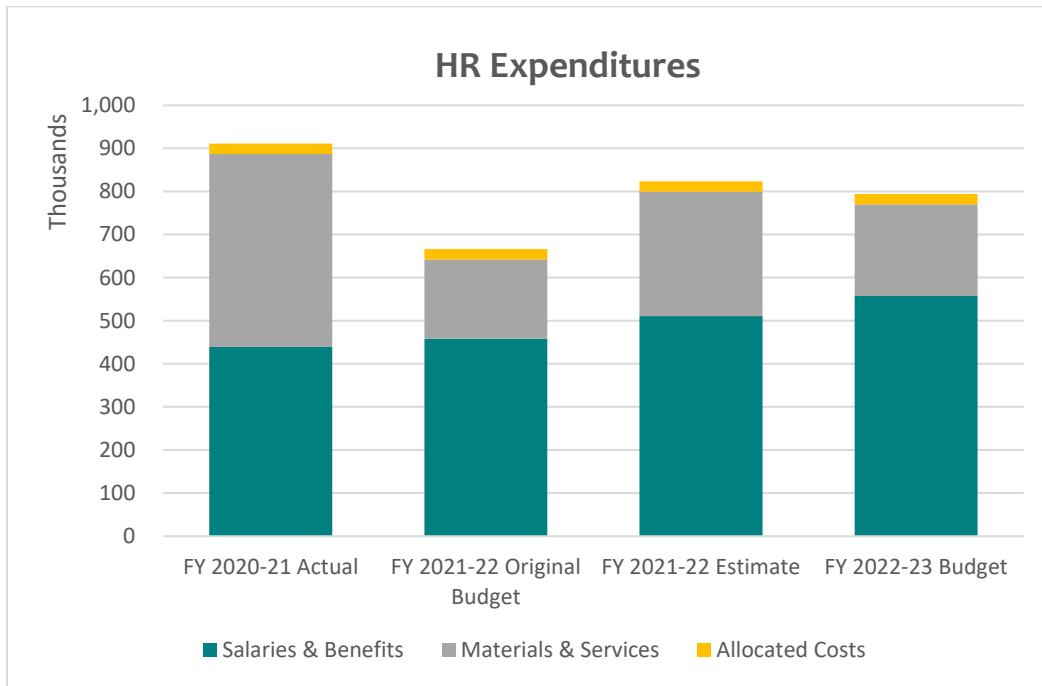


General Fund

Human Resources Department

Major Changes

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





Page intentionally left blank.

General Fund

Police Department

Mission Statement

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

About

The Police Department has a proud history of integrity and service. The Police Department has an authorized full-time workforce of 102 sworn officers and 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, and a new Internet Crimes Against Children (ICAC) assignment. Certain officers are involved in specialized interagency task forces, and the department's domestic violence victim advocate (partially funded from CDBG grant funds) and a law enforcement-specific Code Enforcement position are assigned here. Investigations incorporates one subdivision:

Special Enforcement Team (SET)

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

Administration

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



Communications

This division handles all emergency dispatch operations for both Police and Fire.

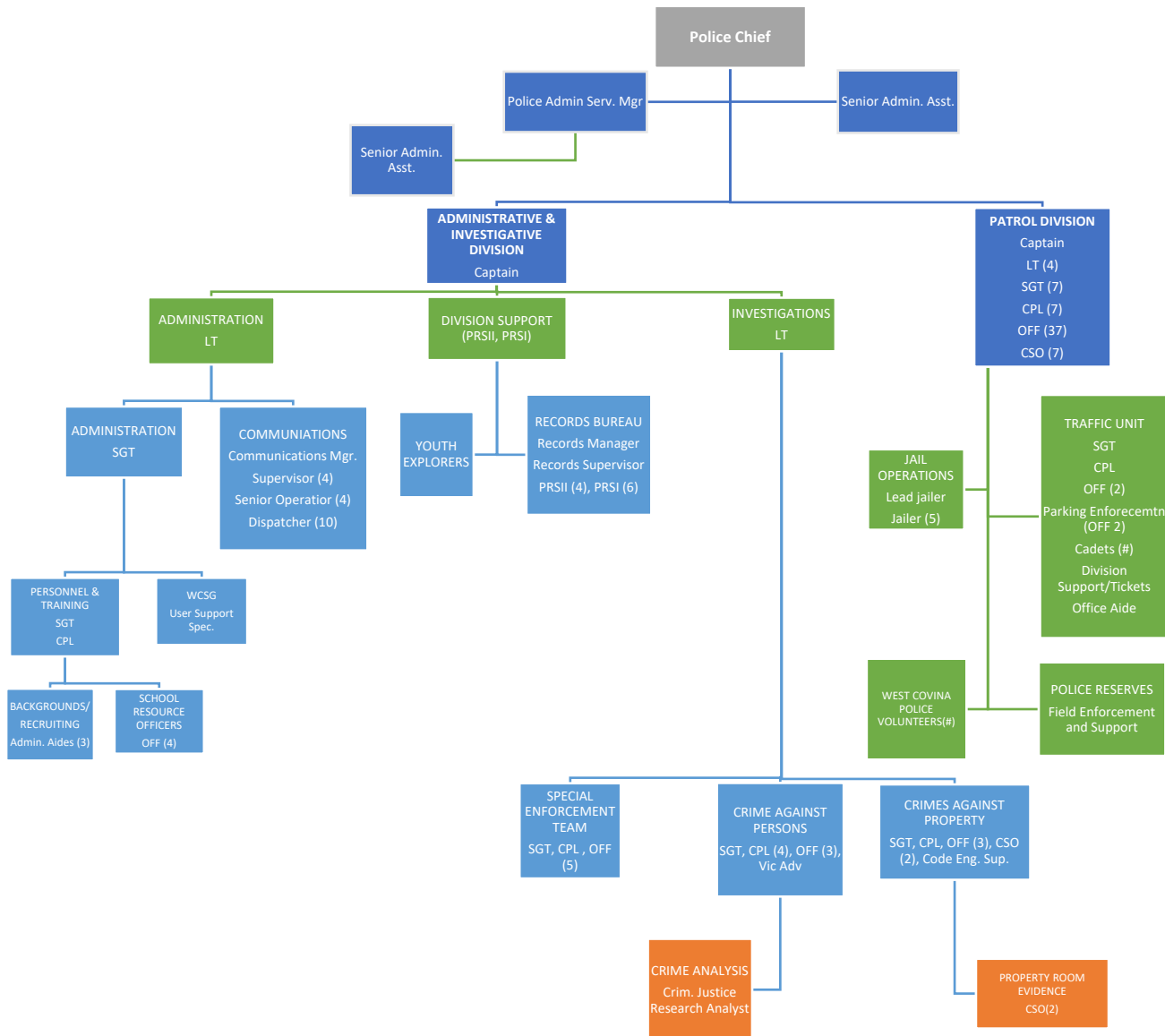
West Covina Service Group (WCSG)

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

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 Budget | 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 Budget | Change |
| Part-Time | | | | | |
| Administrative Aide | 0 | 0 | 3 | 3 | 0 |
| Office Aide III | 0 | 0 | 2 | 2 | 0 |
| Pd Lieutenant - Level 1 Reserve | 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.
 - b) Continually update the public using the Department website and social media sites.



General Fund

Police Department

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 | FY 2022-23 Estimate |
|---|--|-------------------|---------------------|---------------------|
| Dispatched calls for service | #1 | 62,456 | 59,953 | 60,000 |
| Officer-initiated contacts | #1 | 18,898 | 8,173 | 8,200 |
| Felony arrest | #1 | 690 | 1,142 | 1,200 |
| Misdemeanor arrest | #1 | 701 | 1,306 | 1,300 |
| Traffic citations | #1 | 1,984 | 2,533 | 2,500 |
| Contacts by HOPE Officers | #1 | 867 | 1,497 | 1,500 |
| Homeless encampments cleared | #1 | 113 | 230 | 230 |
| Public information updates published on Department social media | #2 | 200 | 200 | 200 |
| Training reimbursement revenue received | #3 | \$51,110 | \$40,000 | \$40,000 |

Expenditures

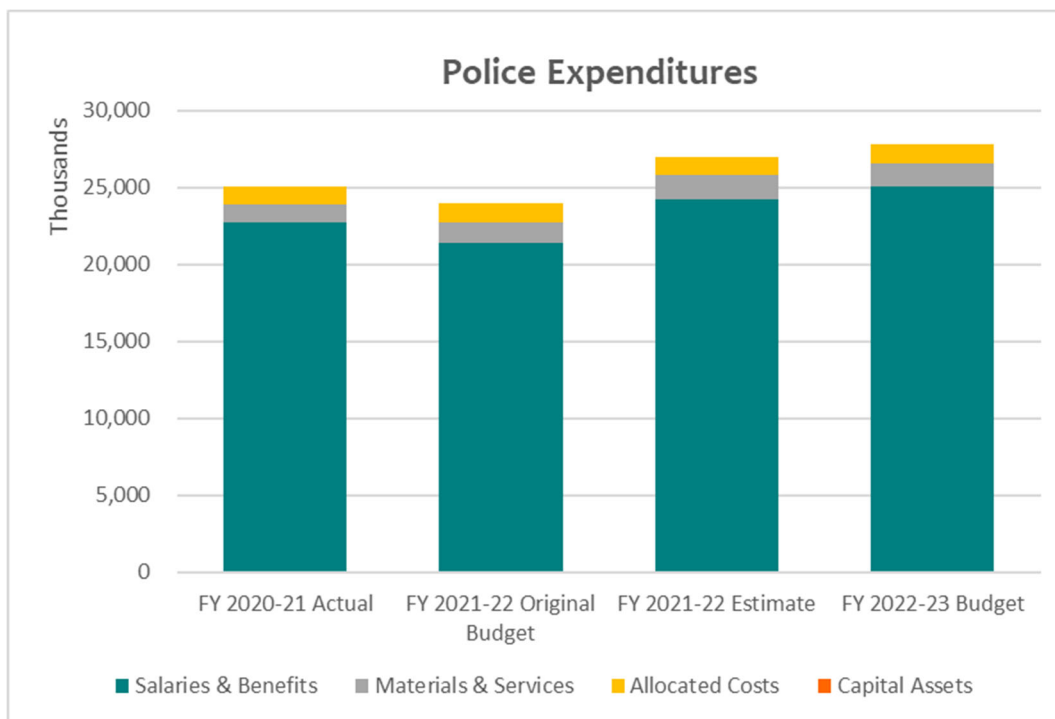
| | FY 2020-21 Actual | FY 2021-22 Original Budget | FY 2021-22 Estimate | FY 2022-23 Budget | Increase/ (Decrease) |
|---------------------------------|-------------------|----------------------------|---------------------|-------------------|----------------------|
| Salaries & Benefits | 22,711,267 | 21,413,100 | 24,254,382 | 25,058,413 | 3,645,313 |
| Salaries | 11,832,529 | 11,378,500 | 12,180,201 | 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 | 0 | 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 | 26,992,989 | 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 | 4,980,767 | 4,929,400 | 5,124,735 | 5,491,935 | 562,535 |
| 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 |
| 3115-Jail | 472,453 | 522,600 | 527,642 | 573,051 | 50,451 |
| Salaries & Benefits | 472,453 | 522,600 | 527,642 | 573,051 | 50,451 |
| 3116-Dispatch | 1,719,068 | 1,669,400 | 1,873,380 | 2,005,430 | 336,030 |
| Salaries & Benefits | 1,719,068 | 1,669,400 | 1,873,380 | 2,005,430 | 336,030 |
| 3120-Patrol | 12,176,416 | 11,794,600 | 13,243,687 | 13,245,066 | 1,450,466 |
| 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) |
| 3121-Traffic | 938,240 | 1,011,000 | 790,142 | 996,406 | (14,594) |
| 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 | 0 | 600 | 0 | 0 | (600) |
| 3125-Community Enhancement | 61,864 | 41,700 | 57,249 | 46,713 | 5,013 |
| Salaries & Benefits | 61,864 | 41,700 | 57,249 | 46,713 | 5,013 |
| 3130-Investigations | 3,415,513 | 2,944,700 | 3,874,023 | 4,063,317 | 1,118,617 |
| 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 |
| 3131-Special Enforcement Team | 1,317,859 | 1,096,900 | 1,504,899 | 1,422,612 | 325,712 |
| Salaries & Benefits | 1,317,264 | 1,096,900 | 1,504,899 | 1,422,612 | 325,712 |
| Materials & Services | 594 | 0 | 0 | 0 | 0 |
| Grand Total | 25,082,179 | 24,010,300 | 26,995,757 | 27,844,530 | 3,834,230 |



Page intentionally left blank.

General Fund

Fire

Mission Statement

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

About

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

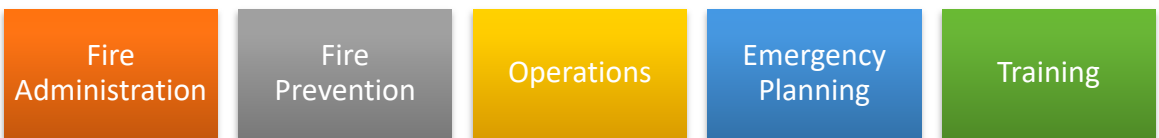
- Respond quickly.
- Treat people with respect and dignity.
- Utilize experience and training to assist in the "most appropriate" manner; and
- Look for additional opportunities to help make the community "safer."

From January 1, 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 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.



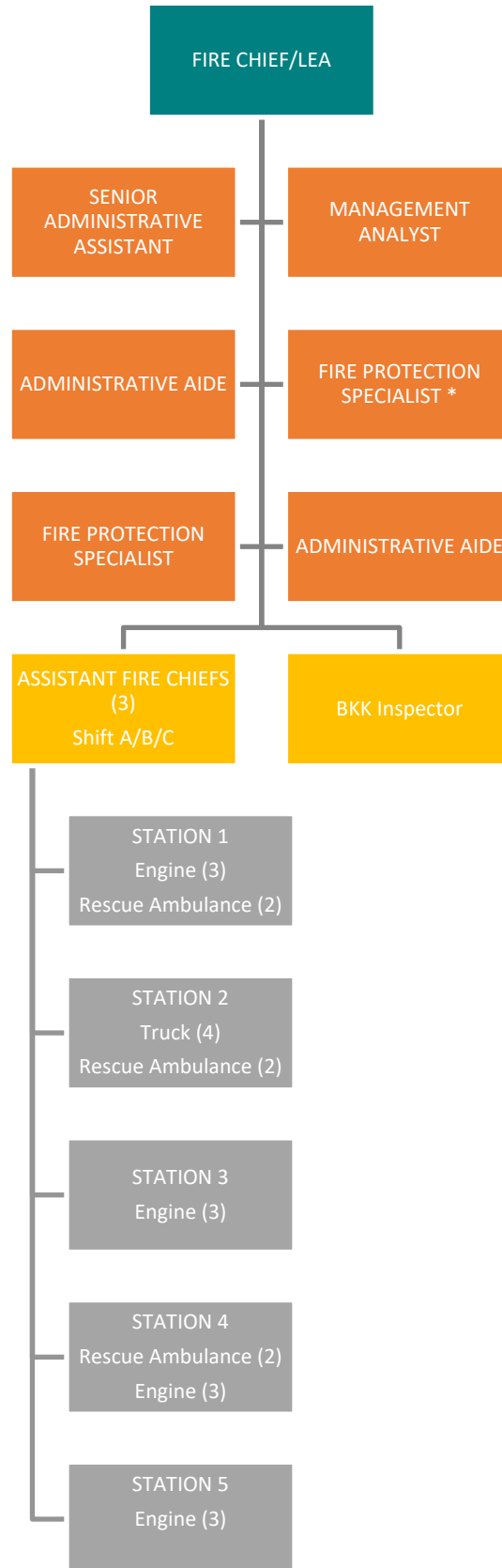
Training

- 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 Budget | 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.
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.



General Fund

Fire

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, or injured persons.
- Continued to utilize Enhanced data collection methodologies to identify emergency service

General Fund

Fire

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.
- Competed implementation and training of 2019 FEMA Assistance to Firefighters (AFG) grant award that replaced two ambulance gurneys, patient loading devices and three CPR devices.
- Competed 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 Estimate |
|--|--|--------------------------|--------------------------|---------------------|
| Total number of emergency responses that originated from 9-1-1 calls | #2 | 8,783 | 9,292 | 9,300 |
| Average response time to incidents | #2 | 6 minutes and 43 seconds | 8 minutes and 53 seconds | 8 minutes |

General Fund

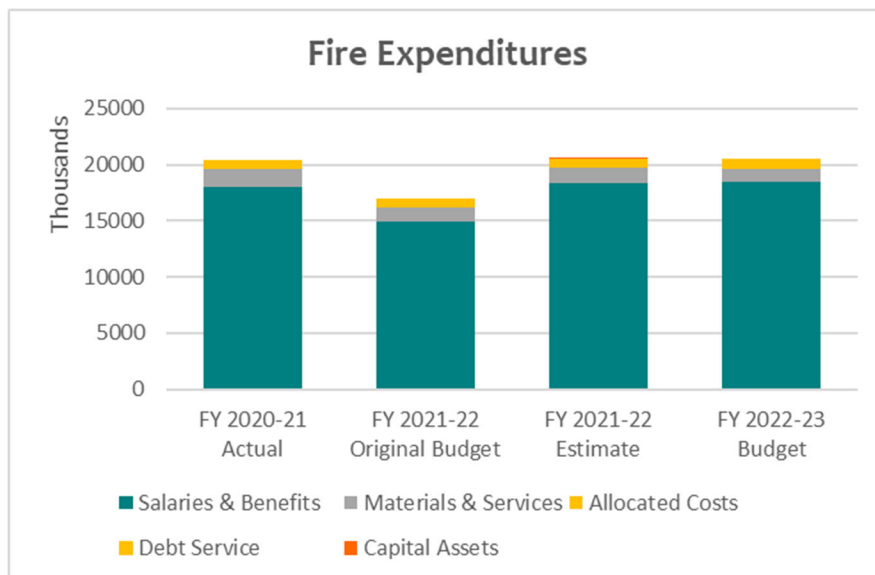
Fire

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

Expenditures by Division

| | 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 |
| 3240-Emergency Services | 11,268 | 17,700 | 16,781 | 17,700 | 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 |



Page intentionally left blank.

General Fund

Public Services Department

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.

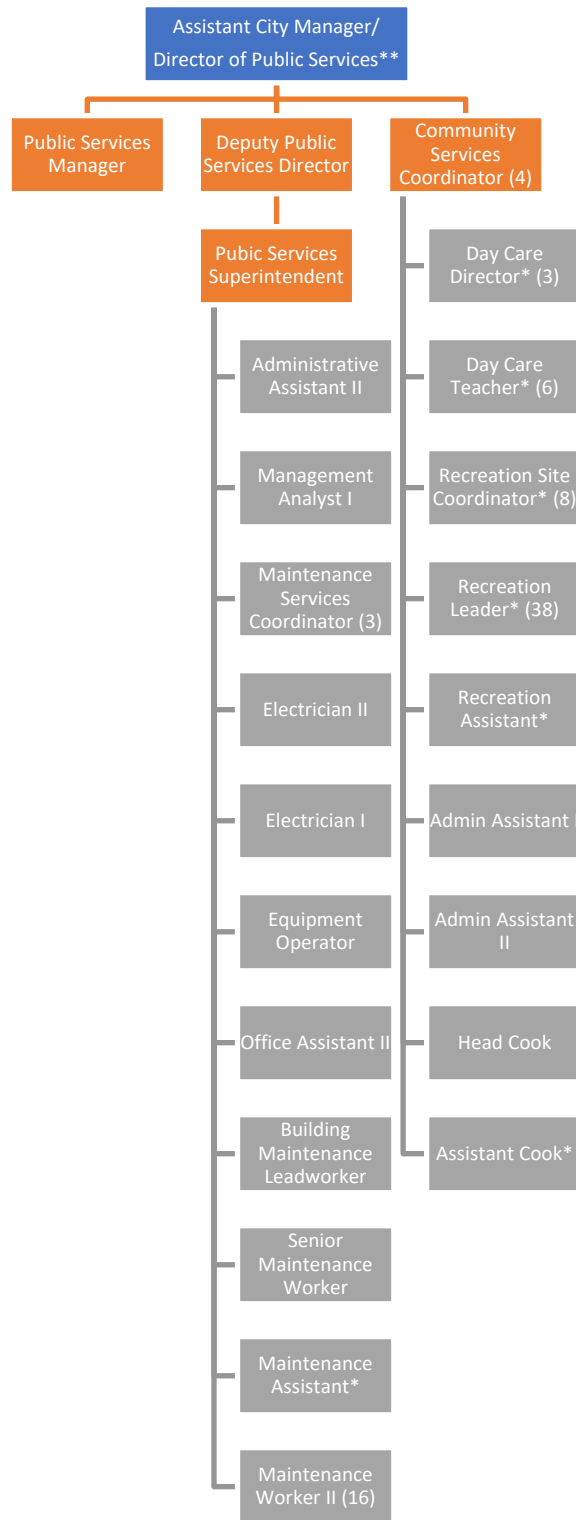
The Public Services Department is divided into the following divisions:



General Fund

Public Services Department

Organization Chart



*Part-time

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



General Fund

| Public Services Department | | | | | |
|---------------------------------|------------|------------|------------|------------|-----------|
| | FY 2019-20 | FY 2020-21 | FY 2021-22 | FY 2022-23 | Change |
| | Actual | Actual | Estimate | Budget | |
| Full-Time | | | | | |
| Administrative Assistant I | 1 | 2 | 1 | 1 | 0 |
| Administrative Assistant II | 2 | 1 | 2 | 2 | 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 Department

- 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.

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.

General Fund

Public Services Department

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 Department

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 Department

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 Department

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

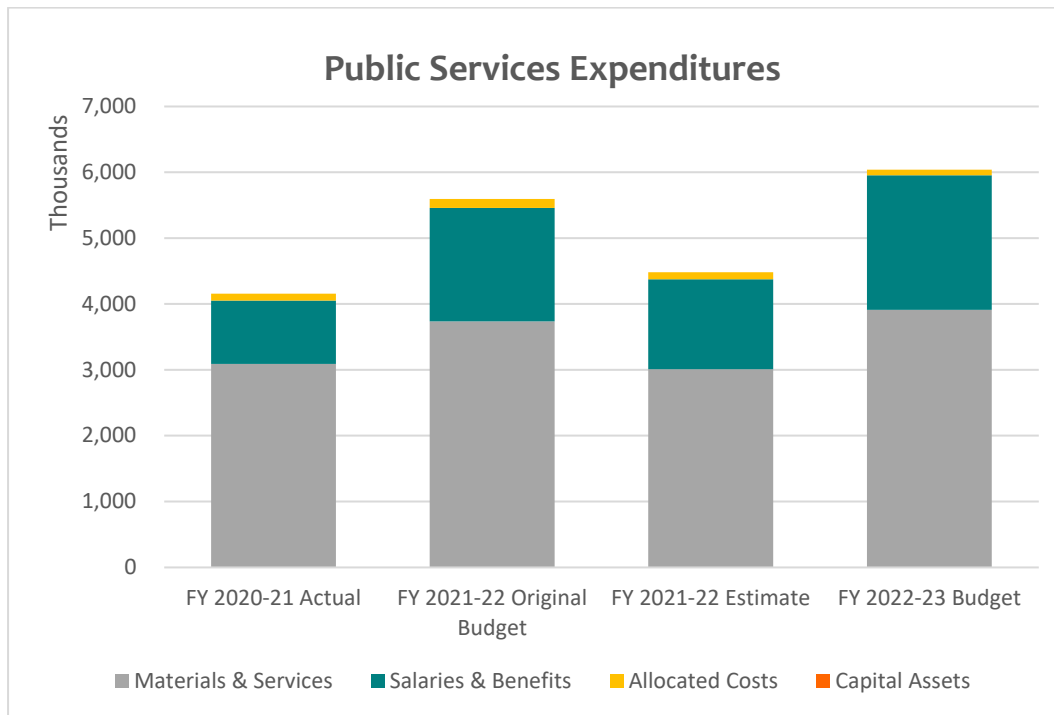
Public Services Department

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 Department

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 |
| 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) |
| 5134-Oranewood Afterschool Program | | | | | |
| Salaries & Benefits | 50 | - | 91 | 100,181 | 100,181 |
| 5134-Oranewood Afterschool Program Total | 50 | - | 91 | 100,181 | 100,181 |



General Fund

| Public Services Department | | | | | |
|---|----------------------|----------------------------------|------------------------|----------------------|-------------------------|
| | FY 2020-21 Actual | FY 2021-22 Original Budget | FY 2021-22 Estimate | FY 2022-23 Budget | Increase/ (Decrease) |
| 5135-Palmview Preschool Program | | | | | |
| Salaries & Benefits | 8,013 | 140,600 | 29,100 | 140,990 | 390 |
| Materials & Services | 1,718 | 12,200 | 1,479 | 17,600 | 5,400 |
| 5135-Palmview Preschool Program Total | 9,731 | 152,800 | 30,579 | 158,590 | 5,790 |
| 5150-Special Events | | | | | |
| Salaries & Benefits | 7,924 | 19,900 | 14,798 | 9,710 | (10,190) |
| Materials & Services | 1,914 | 7,500 | 6,816 | 100,000 | 92,500 |
| 5150-Special Events Total | 9,839 | 27,400 | 21,614 | 109,710 | 82,310 |
| 5161-Cameron Community Center | | | | | |
| Salaries & Benefits | 181,495 | 299,900 | 301,386 | 239,838 | (60,062) |
| Materials & Services | 79,273 | 258,500 | 124,927 | 233,100 | (25,400) |
| 5161-Cameron Community Center Total | 260,768 | 558,400 | 426,313 | 472,938 | (85,462) |
| 5162-Facility Rentals | | | | | |
| Salaries & Benefits | 27,660 | 43,600 | 45,929 | 49,866 | 6,266 |
| Materials & Services | 500 | 2,500 | - | 1,300 | (1,200) |
| Allocated Costs | - | 1,000 | - | - | (1,000) |
| 5162-Facility Rentals Total | 28,160 | 47,100 | 45,929 | 51,166 | 4,066 |
| 5165-Recreation Classes (Shadow Oak) | | | | | |
| Salaries & Benefits | 29,082 | 121,900 | 134,445 | 145,959 | 24,059 |
| Materials & Services | 1,101 | 110,600 | 2,123 | 94,800 | (15,800) |
| 5165-Recreation Classes (Shadow Oak) Total | 30,183 | 232,500 | 136,568 | 240,759 | 8,259 |
| 5180-Senior Citizen Center | | | | | |
| Salaries & Benefits | 196,960 | 276,600 | 164,980 | 199,258 | (77,342) |
| Materials & Services | 21,391 | 68,200 | 25,412 | 109,500 | 41,300 |
| 5180-Senior Citizen Center Total | 218,351 | 344,800 | 190,392 | 308,758 | (36,042) |
| 5182-Senior Citizen Rentals | | | | | |
| Salaries & Benefits | - | - | - | 23,583 | 23,583 |
| 5182-Senior Citizen Rentals Total | - | - | - | 23,583 | 23,583 |
| 5187-Senior Excursions | | | | | |
| Salaries & Benefits | - | - | 123 | - | - |
| 5187-Senior Excursions Total | - | - | 123 | - | - |
| 5190-Animal Control | | | | | |
| Materials & Services | 746,555 | 605,000 | 474,628 | 605,000 | - |
| 5190-Animal Control Total | 746,555 | 605,000 | 474,628 | 605,000 | - |
| Grand Total | 4,155,550 | 5,593,200 | 4,481,568 | 6,039,675 | 446,475 |





Page intentionally left blank.

General Fund

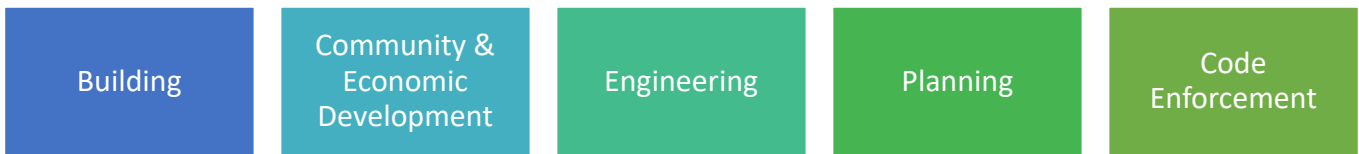
Community Development

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:



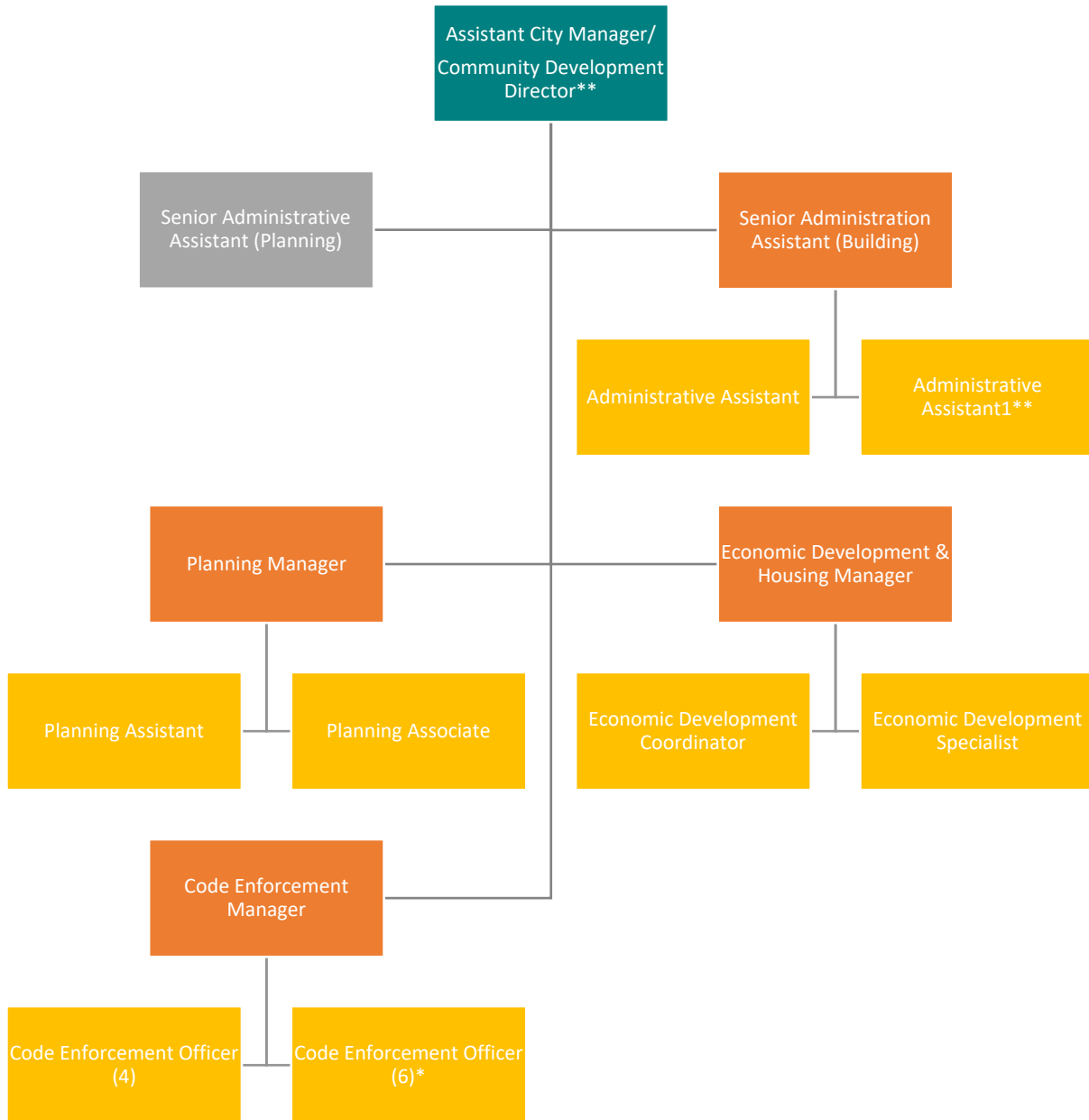
Department Goals and Objectives

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 Budget | Change |
| Full-Time | | | | | |
| Administrative Assistant I | 1 | 1 | 1 | 1 | 0 |
| Code Enforcement Manager | 1 | 1 | 1 | 1 | 0 |
| Code Enforcement Officer | 0 | 0 | 0 | 4 | 4 |
| 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 | 15 | 4 |
| Part-Time | | | | | |
| Code Enforcement Officer | 2 | 2 | 14 | 6 | -8 |
| 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 | 9 | -7 |
| Grand Total | 13 | 13 | 27 | 24 | -3 |

- In FY2022-2023, eight part-time code enforcement positions were utilized to add four full-time code enforcement officer positions.

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

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

General Fund

Community Development

- Implemented a proactive systematic survey of all properties in the City.
- 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

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

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



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

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



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

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



General Fund

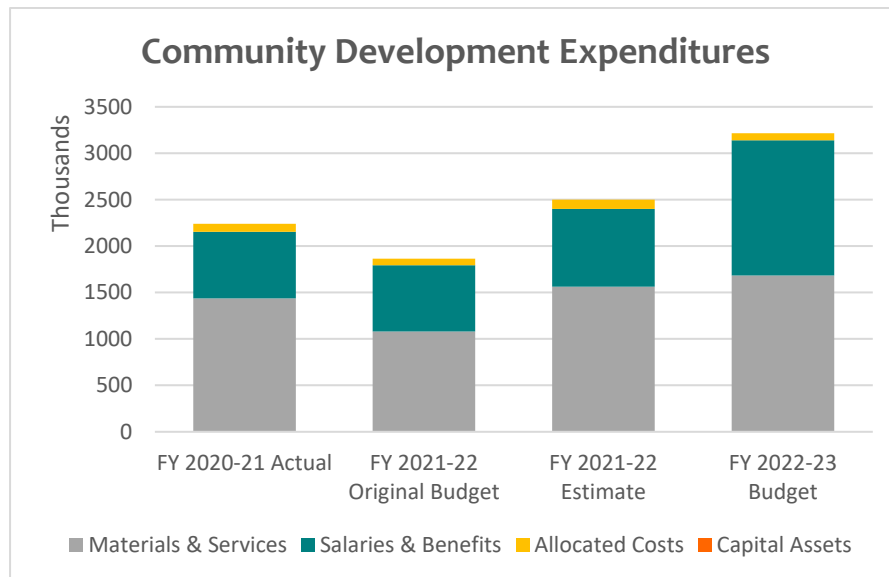
Community Development

Expenditures

| | FY 2020-21 | FY 2021-22 | | FY 2022-23 | Increase/ (Decrease) |
|---------------------------------|------------------|------------------|---------------------|------------------|-------------------------|
| | Actual | Original Budget | FY 2021-22 Estimate | Budget | |
| Salaries & Benefits | 716,756 | 712,400 | 837,230 | 1,456,277 | 743,877 |
| Salaries | 531,827 | 526,400 | 595,710 | 1,083,978 | 557,578 |
| Benefits | 184,928 | 154,700 | 210,188 | 329,254 | 174,554 |
| PERS UAL Payment | - | 31,300 | 31,332 | 43,045 | 11,745 |
| 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 approved for four full-time and six 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

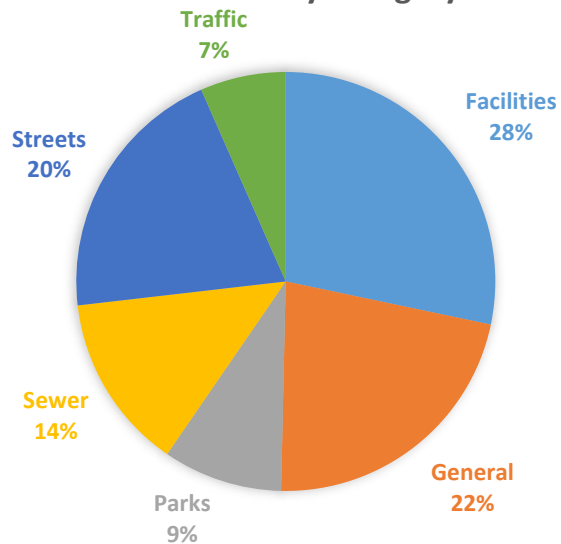
Funded Projects

| Category | Prior Years | FYE 2023 | FYE 2024 | FYE 2025 | FYE 2026 | FYE 2027 | Project Total |
|--------------------|-------------------|-------------------|-------------------|------------------|------------------|------------------|-------------------|
| Facilities | 9,674,488 | 5,529,999 | 12,000,000 | - | - | - | 27,204,487 |
| General | 20,037,302 | 1,128,841 | 28,842 | - | - | - | 21,194,985 |
| 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 | 48,067,756 | 17,776,515 | 17,256,442 | 5,315,000 | 5,110,000 | 2,380,000 | 95,905,713 |

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



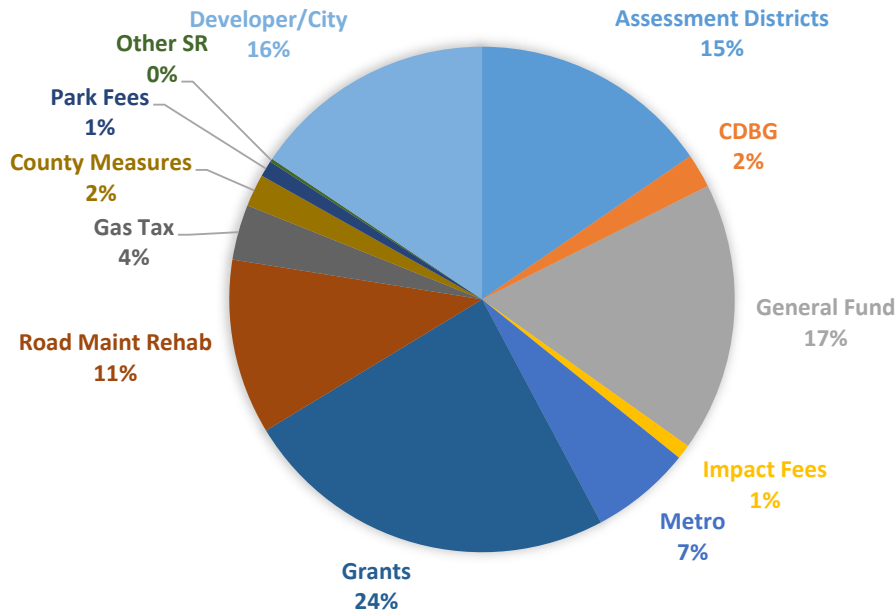
Capital Improvement Program

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 | 12,054,487 | 1,000,000 | 3,525,200 | | | | 16,579,687 |
| Grants | | 19,727,302 | 885,532 | | 2,479,200 | 84,000 | 23,176,034 |
| 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 | 27,204,487 | 21,194,985 | 8,863,848 | 13,061,001 | 19,427,374 | 6,154,018 | 95,905,713 |

CIP Funding by Funding Source



Capital Improvement Program

FY 2021-2022 Completed Projects

| Category/Project | Total CY Estimate | 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 |

Capital Improvement Program

FY 2021-2022 Projects Underway

| Category/Project | FY 2021-22 Estimate | Total Project |
|---|---------------------|-------------------|
| Traffic | 233,334 | 433,334 |
| 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 | 1,128,841 | 1,157,682 |
| 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 |

Capital Improvement Program

FY 2022-2023 Budgeted Projects

| Category/Project | FYE 2023 | Total Project |
|---|-------------------|-------------------|
| 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 |
| 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 | 17,776,515 | 50,087,779 |



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 | 10,324,688 | 5,009,999 | 555,000 | 280,000 | 280,000 | 280,000 | 16,729,687 |
| 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 | - | - | - | - | - | 18,927,302 |
| 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 | 48,067,756 | 17,776,515 | 17,256,442 | 5,315,000 | 5,110,000 | 2,380,000 | 95,905,713 |

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 | 7,864,638 | - | - | - | - | - | 7,864,638 |
| 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 | 9,674,488 | 5,529,999 | 12,000,000 | - | - | - | 27,204,487 |

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 | 33,239,486 |
|----------------------------------|-------------------|



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 |

| Estimated Impact on Future Operating Costs | Est. Annual Impact |
|--|--------------------|
| Reduce future maintenance costs. | 8% Maint. Savings |

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 |

| Estimated Impact on Future Operating Costs | Est. Annual Impact |
|---|--------------------|
| Reduce future utility (energy efficient) and maintenance costs. | 12% Maint. Savings |

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 |

| Estimated Impact on Future Operating Costs | Est. Annual Impact |
|--|--------------------|
| Reduce future maintenance costs. | 8% Maint. Savings |

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 | Address deferred maintenance. | New Project |

| Estimated Impact on Future Operating Costs | Est. Annual Impact |
|---|--------------------|
| Increase revenue opportunities and reduce future maintenance costs. | 10% Maint. Savings |

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 |

| Estimated Impact on Future Operating Costs | Est. Annual Impact |
|--|--------------------|
| Reduce probability of future damage to facility. | 8% Maint. Savings |

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 (SCBA) | 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 | - | - | - | - | - | 556,253 |
| 23004, Comp. Zoning & Subdivision Code Revision | 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 | 1,128,841 | 28,842 | - | - | - | 21,194,985 |

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 | 22,757,427 |
|-------------------------------|-------------------|



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 |

| Estimated Impact on Future Operating Costs | Est. Annual Impact |
|--|--------------------|
| N/A | \$0 |

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

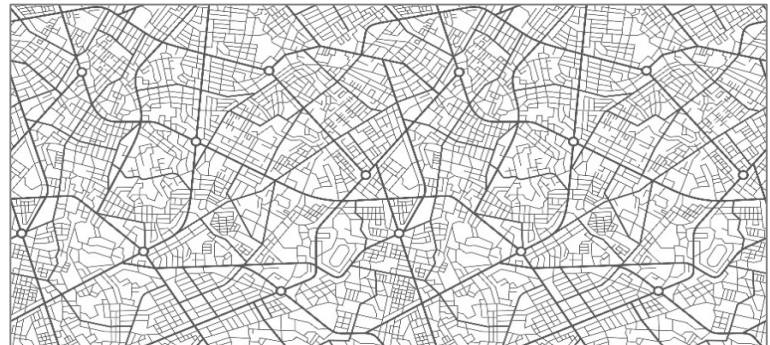
| Project No. | Project Total: | City Goal Addressed: |
|-------------|----------------|--------------------------------------|
| 23018 | \$57,684 | Enhance City Image and Effectiveness |

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

| Estimated Impact on Future Operating Costs | Est. Annual Impact |
|--|--------------------|
| N/A | \$0 |

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 |

| Estimated Impact on Future Operating Costs | Est. Annual Impact |
|--|--------------------|
| Reduce future maintenance costs. | 8% Maint. Savings |

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 |
|-----------------------------|-------------------|



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 |

| Estimated Impact on Future Operating Costs | Est. Annual Impact |
|--|--------------------|
| Improve utility efficiencies (less leaks) and reduce future maintenance costs. | 8% Maint. Savings |

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 |

| Estimated Impact on Future Operating Costs | Est. Annual Impact |
|--|--------------------|
| Reduce future maintenance costs. | 8% Maint. Savings |

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 |



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 |

| Estimated Impact on Future Operating Costs | Est. Annual Impact |
|--|--------------------|
| N/A | \$0 |

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 |

| Estimated Impact on Future Operating Costs | Est. Annual Impact |
|--|--------------------|
| N/A | \$0 |

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 |

| Estimated Impact on Future Operating Costs | Est. Annual Impact |
|--|--------------------|
| N/A | \$0 |

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 |

| Estimated Impact on Future Operating Costs | Est. Annual Impact |
|--|--------------------|
| N/A | \$0 |

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 |

| Estimated Impact on Future Operating Costs | Est. Annual Impact |
|--|--------------------|
| N/A | \$0 |

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 |

| Estimated Impact on Future Operating Costs | Est. Annual Impact |
|--|--------------------|
| N/A | \$0 |

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 |

| Estimated Impact on Future Operating Costs | Est. Annual Impact |
|--|--------------------|
| N/A | \$0 |

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 |

| Estimated Impact on Future Operating Costs | Est. Annual Impact |
|--|--------------------|
| Reduce number of emergency call-outs. | \$0 |

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 |

| Estimated Impact on Future Operating Costs | Est. Annual Impact |
|--|--------------------|
| Reduce number of emergency call-outs. | \$0 |

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

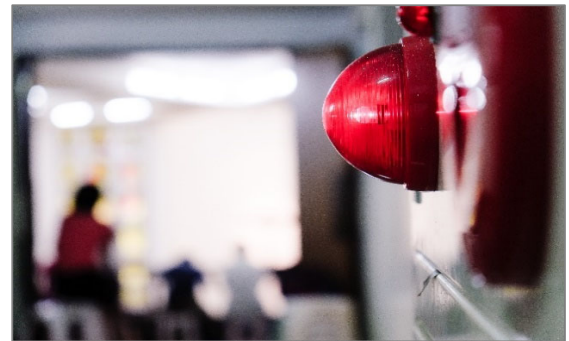
| Project No. | Project Total: | City Goal Addressed: |
|-------------|----------------|--------------------------------------|
| 21013 | \$280,000 | Enhance City Image and Effectiveness |

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

| Estimated Impact on Future Operating Costs | Est. Annual Impact |
|--|--------------------|
| Reduce number of emergency call-outs. | \$0 |

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 & Grovescenter 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



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 |

| Estimated Impact on Future Operating Costs | Est. Annual Impact |
|--|--------------------|
| Reduce risk of claims against the City. | \$0 |

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 |

| Estimated Impact on Future Operating Costs | Est. Annual Impact |
|--|--------------------|
| Reduce risk of claims against the City. | \$0 |

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 |

| Estimated Impact on Future Operating Costs | Est. Annual Impact |
|--|--------------------|
| N/A | \$0 |

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 |

| Estimated Impact on Future Operating Costs | Est. Annual Impact |
|--|--------------------|
| N/A | \$0 |

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 |

| Estimated Impact on Future Operating Costs | Est. Annual Impact |
|--|--------------------|
| N/A | \$0 |

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)

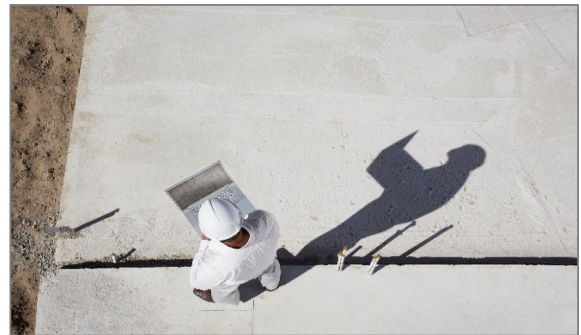
| Project No. | Project Total: | City Goal Addressed: |
|-------------|----------------|--------------------------------------|
| 23014 | \$2,645,077 | Enhance City Image and Effectiveness |

| Description | Justification | Status |
|--|-------------------------|-------------|
| Residential Street Rehab Program FY 22-23. | Maintain Infrastructure | New Project |

| Estimated Impact on Future Operating Costs | Est. Annual Impact |
|--|--------------------|
| N/A | \$0 |

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, Pvm. 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 |
|-------------------------------|------------------|

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 |

| Estimated Impact on Future Operating Costs | Est. Annual Impact |
|--|--------------------|
| N/A | \$0 |

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 |
|--|-------------------------|---------|
| Traffic Signal Controller Replacement & Backup Battery | Maintain Infrastructure | Ongoing |

| Estimated Impact on Future Operating Costs | Est. Annual Impact |
|--|--------------------|
| Reduce number of emergency call-outs. | \$0 |

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 |

| Estimated Impact on Future Operating Costs | Est. Annual Impact |
|--|--------------------|
| N/A | \$0 |

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 |

| Estimated Impact on Future Operating Costs | Est. Annual Impact |
|--|--------------------|
| N/A | \$0 |

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 |

| Estimated Impact on Future Operating Costs | Est. Annual Impact |
|--|--------------------|
| N/A | \$0 |

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 |

| Estimated Impact on Future Operating Costs | Est. Annual Impact |
|--|--------------------|
| N/A | \$0 |

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, Pvmnt. Markers

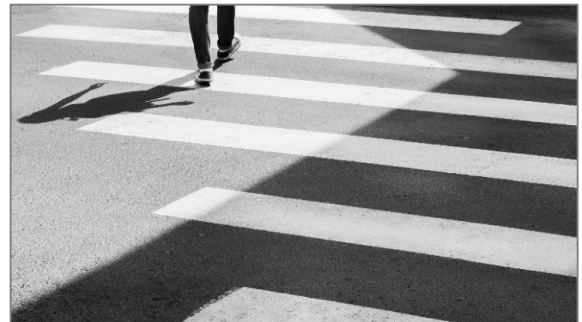
| Project No. | Project Total: | City Goal Addressed: |
|-------------|----------------|--------------------------------------|
| 23016 | \$3,000,000 | Enhance City Image and Effectiveness |

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

| Estimated Impact on Future Operating Costs | Est. Annual Impact |
|--|--------------------|
| N/A | \$0 |

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 (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 | Total |
|-------------------------|---------------------|-------------------|---------------------|
| 2023 | 4,905,000 | 147,150 | 5,052,150 |
| Total 1996 Bonds | \$ 4,905,000 | \$ 147,150 | \$ 5,052,150 |

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 | Total |
|-------------------------|--------------------|-------------------|--------------------|-------------------|--------------------|
| 2023 | 410,000 | 56,225 | 1,015,000 | 149,388 | 1,630,613 |
| 2024 | 435,000 | 37,275 | 820,000 | 123,131 | 1,415,406 |
| 2025 | 450,000 | 19,575 | 840,000 | 97,706 | 1,407,281 |
| 2026-2030 | 470,000 | 5,288 | 2,150,000 | 230,641 | 2,855,929 |
| 2031-2032 | 0 | 0 | 245,000 | 8,156 | 253,156 |
| Total 2017 Bonds | \$1,765,000 | \$118,363 | \$5,070,000 | \$609,022 | \$7,562,385 |

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 | Total |
|-------------------------|---------------------|--------------------|---------------------|--------------------|---------------------|
| 2023 | 405,000 | 445,000 | 255,000 | 327,557 | 1,432,557 |
| 2024 | 425,000 | 424,750 | 270,000 | 312,129 | 1,431,879 |
| 2025 | 445,000 | 403,500 | 285,000 | 295,795 | 1,429,295 |
| 2026 | 465,000 | 381,250 | 305,000 | 278,552 | 1,429,802 |
| 2027-2031 | 2,710,000 | 1,531,500 | 1,830,000 | 1,091,083 | 7,162,583 |
| 2032-2036 | 4,450,000 | 759,250 | 2,455,000 | 464,658 | 8,128,908 |
| Total 2006 Bonds | \$8,900,000 | \$3,945,250 | \$5,400,000 | \$2,769,774 | \$21,015,024 |

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

Original Issue - \$24,165,000

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

| Year-ending June 30 | 2018 A Principal | 2018 A Interest | 2018 B Principal | 2018 B Interest | Total |
|-------------------------|---------------------|--------------------|---------------------|--------------------|---------------------|
| 2023 | 535,000 | 805,400 | 375,000 | 146,611 | 1,862,011 |
| 2024 | 560,000 | 778,650 | 390,000 | 131,919 | 1,860,569 |
| 2025 | 585,000 | 750,650 | 405,000 | 116,100 | 1,856,750 |
| 2026 | 620,000 | 721,400 | 420,000 | 99,471 | 1,860,871 |
| 2027-2031 | 4,055,000 | 3,113,500 | 1,875,000 | 210,380 | 9,253,880 |
| 2032-2036 | 7,390,000 | 1,776,200 | 0 | 0 | 9,166,200 |
| 2037-2041 | 3,750,000 | 331,200 | 0 | 0 | 4,081,200 |
| 2042-2044 | 360,000 | 29,200 | 0 | 0 | 389,200 |
| Total 2018 Bonds | \$17,855,000 | \$8,306,200 | \$3,465,000 | \$704,481 | \$30,330,681 |



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 | | 2020 Series A |
|-------------------------|----------------------|----------------------|----------------------|
| | Principal | Interest | Total |
| 2023 | 3,925,000 | 6,981,799 | 10,906,799 |
| 2024 | 4,210,000 | 6,904,083 | 11,114,083 |
| 2025 | 4,525,000 | 6,813,563 | 11,338,563 |
| 2026 | 4,560,000 | 6,711,662 | 11,271,662 |
| 2027-2031 | 28,370,000 | 31,451,914 | 59,821,914 |
| 2032-2036 | 40,055,000 | 25,987,516 | 66,042,516 |
| 2037-2041 | 55,805,000 | 17,115,632 | 72,920,632 |
| 2042-2045 | 59,000,000 | 4,765,754 | 63,765,754 |
| Total 2020 Bonds | \$200,450,000 | \$106,731,923 | \$307,181,923 |

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 | Energy | Solar | Solar | Total |
|-------------------------|--------------------|------------------|--------------------|--------------------|--------------------|
| | Principal | Interest | Principal | Interest | |
| 2023 | 173,982 | 93,648 | 92,090 | 117,910 | 477,630 |
| 2024 | 162,331 | 88,429 | 95,435 | 114,565 | 460,760 |
| 2025 | 181,583 | 83,333 | 98,902 | 111,098 | 474,916 |
| 2026 | 201,908 | 77,640 | 102,494 | 107,506 | 489,548 |
| 2027-2031 | 837,324 | 248,468 | 448,585 | 391,415 | 1,925,792 |
| 2032-2036 | 969,976 | 139,246 | 517,401 | 322,599 | 1,949,222 |
| 2037-2041 | 586,476 | 22,819 | 928,621 | 233,499 | 1,771,415 |
| 2042-2044 | 0 | 0 | 1,014,559 | 64,670 | 1,079,229 |
| Total 2018 Bonds | \$3,113,580 | \$753,583 | \$3,298,087 | \$1,463,262 | \$8,628,512 |



Debt Service

Summary of all Outstanding Debt

Summary of All Debt by Principal and Interest

| Year-ending June 30 | Principal | Interest | Total |
|---------------------|----------------------|----------------------|----------------------|
| 2023 | 12,669,990 | 9,270,688 | 21,940,678 |
| 2024 | 7,946,684 | 8,914,931 | 16,861,615 |
| 2025 | 8,394,403 | 8,691,320 | 17,085,723 |
| 2026 | 9,873,320 | 8,613,410 | 18,486,730 |
| 2027-2031 | 43,265,499 | 38,046,416 | 81,311,915 |
| 2032-2036 | 58,153,040 | 29,449,469 | 87,602,509 |
| 2037-2041 | 61,070,097 | 17,703,150 | 78,773,247 |
| 2042-2045 | 60,374,559 | 4,859,624 | 65,234,183 |
| Total | \$261,747,592 | \$125,549,008 | \$387,296,600 |

Summary of All Debt by Series or Type

| Year-ending June 30 | Successor Agency Note | 1996 Bonds | 2017 Bonds | 2006 Bonds | 2018 Bonds | 2020 Bonds | Loans Payable | Total |
|---------------------|-----------------------|--------------------|--------------------|---------------------|---------------------|----------------------|--------------------|----------------------|
| 2023 | 578,918 | 5,052,150 | 1,630,613 | 1,432,557 | 1,862,011 | 10,906,799 | 477,630 | 21,940,678 |
| 2024 | 578,918 | 0 | 1,415,406 | 1,431,879 | 1,860,569 | 11,114,083 | 460,760 | 16,861,615 |
| 2025 | 578,918 | 0 | 1,407,281 | 1,429,295 | 1,856,750 | 11,338,563 | 474,916 | 17,085,723 |
| 2026 | 578,918 | 0 | 2,855,929 | 1,429,802 | 1,860,871 | 11,271,662 | 489,548 | 18,486,730 |
| 2027-31 | 2,894,590 | 0 | 253,156 | 7,162,583 | 9,253,880 | 59,821,914 | 1,925,792 | 81,311,915 |
| 2032-36 | 2,315,663 | 0 | 0 | 8,128,908 | 9,166,200 | 66,042,516 | 1,949,222 | 87,602,509 |
| 2037-41 | 0 | 0 | 0 | 0 | 4,081,200 | 72,920,632 | 1,771,415 | 78,773,247 |
| 2042-45 | 0 | 0 | 0 | 0 | 389,200 | 63,765,754 | 1,079,229 | 65,234,183 |
| Total | \$7,525,925 | \$5,052,150 | \$7,562,385 | \$21,015,024 | \$30,330,681 | \$307,181,923 | \$8,628,512 | \$387,296,600 |

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 | |



Page intentionally left blank.

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 Orangewood - 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 | - | - | - | - |
| 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 Programs (OJP) | 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 | 49,284,764 | 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 Agencies | 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 | 10,324,688 | 3,859,999 | 181,899 |
| Expenditures Total | 274,762 | 757,571 | 3,678,100 | 10,324,688 | 3,859,999 | 181,899 |
| Revenues Less Expenditures | (274,762) | 5,844,477 | (3,678,100) | (10,324,688) | (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) | (5,599,688) | (3,059,999) | |
| Beginning Fund Balance | 138,136 | 179,510 | 9,687,492 | 9,687,492 | 4,087,804 | |
| Ending Fund Balance | 179,510 | 9,687,492 | 6,009,392 | 4,087,804 | 1,027,805 | |

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 | - | (19,570,000) |
| Salaries & Benefits | - | - | - | 451,453 | - | - |
| Expenditures Total | - | - | 19,570,000 | 19,378,755 | - | (19,570,000) |
| Revenues Less Expenditures | - | - | (9,570,000) | 404,285 | - | |
| Net Transfers | - | - | - | - | - | - |
| Net Change in Fund Balance | - | - | (9,570,000) | 404,285 | - | |
| Beginning Fund Balance | - | - | - | - | 404,285 | |
| Ending Fund Balance | - | - | (9,570,000) | 404,285 | 404,285 | |

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 (*Poliophtila 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 Programs (OJP)

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

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 237 - SB1 - Road Maintenance Rehab

| | FY2019-20 Actual | FY2020-21 Actual | Original Budget FY2021-22 | Estimated FY2021-22 | Proposed Budget FY2022-23 | Increase/ (Decrease) |
|-----------------------------------|---------------------|---------------------|---------------------------------|------------------------|---------------------------------|-------------------------|
| Revenue | | | | | | |
| Revenue From Other Agencies | - | 1,966,902 | 2,113,100 | 2,197,555 | 2,418,468 | 305,368 |
| Use of Money & Property | - | 3,212 | - | 3,996 | 3,990 | 3,990 |
| Revenue Total | - | 1,970,114 | 2,113,100 | 2,201,551 | 2,422,458 | 309,358 |
| Expenditures | | | | | | |
| Capital Assets | - | 1,426,498 | 1,500,000 | 3,123,723 | 3,645,077 | 2,145,077 |
| Expenditures Total | - | 1,426,498 | 1,500,000 | 3,123,723 | 3,645,077 | 2,145,077 |
| Revenues Less Expenditures | - | 543,617 | 613,100 | (922,172) | (1,222,619) | |
| Net Transfers | - | 3,910,898 | 567,200 | 567,200 | 567,200 | |
| Net Change in Fund Balance | - | 4,454,515 | 1,180,300 | (354,972) | (655,419) | |
| Beginning Fund Balance | 0 | 0 | 4,454,515 | 4,454,515 | 4,099,543 | |
| Ending Fund Balance | 0 | 4,454,515 | 5,634,815 | 4,099,543 | 3,444,124 | |

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 361 - Self Insurance General/Auto Liab

| | FY2019-20 Actual | FY2020-21 Actual | Original Budget FY2021-22 | Estimated FY2021-22 | Proposed Budget FY2022-23 | Increase/ (Decrease) |
|-----------------------------------|---------------------|---------------------|---------------------------------|------------------------|---------------------------------|-------------------------|
| Revenue | | | | | | |
| Charges For Service | 29,461 | - | - | - | - | - |
| Interdept Charges | 3,134,634 | 2,201,500 | 2,201,500 | 2,612,500 | 2,201,600 | 100 |
| Other Revenues | 96,484 | 57,059 | 75,000 | 75,000 | - | (75,000) |
| Revenue Total | 3,260,578 | 2,258,559 | 2,276,500 | 2,687,500 | 2,201,600 | (74,900) |
| Expenditures | | | | | | |
| Materials & Services | 6,960,372 | 2,532,856 | 1,794,500 | 2,612,500 | 1,650,000 | (144,500) |
| Expenditures Total | 6,960,372 | 2,532,856 | 1,794,500 | 2,612,500 | 1,650,000 | (144,500) |
| Revenues Less Expenditures | (3,699,794) | (274,297) | 482,000 | 75,000 | 551,600 | |
| Net Transfers | - | 3,966,682 | - | - | - | |
| Net Change in Fund Balance | (3,699,794) | 3,692,385 | 482,000 | 75,000 | 551,600 | |
| Beginning Fund Balance | 24,501 | (3,675,293) | 17,092 | 17,092 | 92,092 | |
| Ending Fund Balance | (3,675,293) | 17,092 | 499,092 | 92,092 | 643,692 | |

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. Additionally, eight part-time code enforcement positions were utilized to add four full-time code enforcement officer positions.

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.

Summary of FY2022-23 Positions

| | Admin. | City Clerk | Community Development | Finance | Fire | Human Resources | Police | Public Services | Total |
|---------------------------|----------|------------|-----------------------|-----------|-----------|-----------------|------------|-----------------|------------|
| Full-Time Sworn | | | | | 70 | | 102 | | 172 |
| Full-Time Non-Sworn | 5 | 2 | 15 | 15 | 5 | 4 | 49 | 49 | 144 |
| Subtotal Full-Time | 5 | 2 | 15 | 15 | 75 | 4 | 151 | 49 | 316 |
| Limited-Service PT | | | | | | | 7 | 56 | 63 |
| Part-Time | | 1 | 9 | 3 | 1 | 1 | 10 | 2 | 27 |
| Grand Total | 5 | 3 | 24 | 18 | 76 | 5 | 168 | 107 | 406 |



Schedule of Positions

| | FY 2019-20 Actual | FY 2020-21 Actual | FY 2021-22 Estimate | FY 2022-23 Adopted | 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 Officer | 0 | 0 | 0 | 4 | 4 |
| 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 | 15 | 4 |
| Part-Time | | | | | |
| Code Enforcement Officer | 2 | 2 | 14 | 6 | -8 |
| 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 | 9 | -7 |
| Community Development Total | 13 | 13 | 27 | 24 | -3 |



Schedule of Positions

| | FY 2019-20 | FY 2020-21 | FY 2021-22 | FY 2022-23 | |
|--------------------------------|------------|------------|------------|------------|-----------|
| | Actual | Actual | Estimate | Adopted | 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 Adopted | 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 | FY 2020-21 | FY 2021-22 | FY 2022-23 | |
|---------------------------------|------------|------------|------------|------------|----------|
| | Actual | Actual | Estimate | Adopted | 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 | FY 2020-21 | FY 2021-22 | FY 2022-23 | |
|----------------------------------|------------|------------|------------|------------|-----------|
| | Actual | Actual | Estimate | Adopted | Change |
| Public Services | | | | | |
| <u>Full-Time</u> | | | | | |
| 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 |
| <u>Part-Time</u> | | | | | |
| Assistant Cook | 1 | 1 | 1 | 1 | 0 |
| Maintenance Assistant | 0 | 0 | 1 | 1 | 0 |
| Part-Time Total | 1 | 1 | 2 | 2 | 0 |
| <u>Limited Service PT</u> | | | | | |
| 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 | 406 | 10 |

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.



Page intentionally left blank.

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 |

RESOLUTION NO. 2022-52**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WEST COVINA, CALIFORNIA, DETERMINING AND ADOPTING THE ANNUAL APPROPRIATIONS LIMIT FOR FISCAL YEAR 2022-2023**

WHEREAS, pursuant to Article XIII B of the California Constitution and California Government Code section 7910, the City Council must, by resolution, establish its appropriations limit and make other necessary determinations for the upcoming fiscal year, which commences July 1, 2022 and ends June 30, 2023; and

WHEREAS, pursuant to Article XIII B, as amended, and California Government Code provisions implementing Article XIII B, the total annual appropriations limit must be calculated by adjusting the prior year's appropriations limit for changes in the cost of living and population growth; and

WHEREAS, pursuant to Section 8(e) of Article XIII B, to determine the change in the cost of living, the City may select, by a recorded vote of the City Council, either (a) the percentage change in California per capita personal income from the preceding year, or (b) the percentage change in the local assessment roll from the preceding year due to the addition of non-residential new construction in the City; and

WHEREAS, pursuant to Section 8(f) of Article XIII B and Section 7901(b) of the California Government Code, the City may, by a recorded vote of the City Council, choose to use the percentage change in population within the City or within the County of Los Angeles to determine the change in population; and

WHEREAS, Section 7910 of the California Government Code requires that the City make the documentation used in the determination of the appropriations limit publicly available at least fifteen (15) days prior to the meeting; and

WHEREAS, the City Council has elected to utilize the percentage change in California per capita income from the preceding year of 7.55% to calculate the change in cost of living, and the change in population for the City of West Covina of -0.30% to calculate the change in population; and

WHEREAS, such documentation was made available for public inspection at least fifteen (15) days prior to June 7, 2022.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF WEST COVINA, CALIFORNIA DOES HEREBY RESOLVE AS FOLLOWS:

SECTION 1. The appropriations limit for the City of West Covina for Fiscal Year 2022-2023 is established in the amount of \$237,231,386.

SECTION 2. The City Council, by recorded vote of the City Council in adopting this Resolution, selects and determines that, for purposes of establishing the appropriations limit for Fiscal Year 2022-2023, “change in the cost of living” shall be the percentage change in California per capita income from the preceding year in accordance with Article XIII B, Section 8(e)(1)(A) of the California Constitution.

SECTION 3. The City Council, by recorded vote of the City Council in adopting this Resolution, selects and determines that, for purposes of establishing the appropriations limit for Fiscal Year 2022-2023, “change in population” shall be the change in population for the City of West Covina in accordance with Section 8(f) of Article XIII B of the California Constitution and Section 7901(b) of the California Government Code.


SECTION 4. The City Clerk shall certify to the adoption of this resolution and shall enter the same in the book of original resolutions and it shall become effective immediately.

APPROVED AND ADOPTED this 7th day of June, 2022.



Dario Castellanos
Mayor

APPROVED AS TO FORM



Thomas P. Duarte
City Attorney

ATTEST

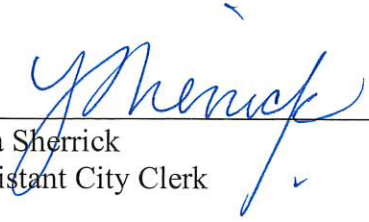


Lisa Sherrick
Assistant City Clerk



I, LISA SHERRICK, ASSISTANT CITY CLERK of the City of West Covina, California, do hereby certify that the foregoing Resolution No. 2022-52 was duly adopted by the City Council of the City of West Covina, California, at a regular meeting thereof held on the 7th day of June, 2022, by the following vote of the City Council:

AYES: Castellanos, Diaz, Lopez-Viado, Tabatabai, Wu
NOES: None
ABSENT: None
ABSTAIN: None



Lisa Sherrick
Assistant City Clerk



Page intentionally left blank.

RESOLUTION NO. 2022-53**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WEST COVINA, CALIFORNIA, ADOPTING THE OPERATING AND CAPITAL IMPROVEMENT PROGRAM BUDGET FOR THE CITY OF WEST COVINA, WEST COVINA PUBLIC FINANCING AUTHORITY, WEST COVINA HOUSING AUTHORITY, AND THE SUCCESSOR AGENCY TO THE FORMER WEST COVINA REDEVELOPMENT AGENCY FOR FISCAL YEAR 2022-23**

WHEREAS, the City Manager has presented to the City Council a proposed budget for Fiscal Year 2022-23 in compliance with Section 2-151(m) of the West Covina Municipal Code; and

WHEREAS, at its regular meeting on April 19, 2022, the City Council received and filed the proposed operating and capital improvement budget, directed that the proposed budget be broadly publicly disseminated, including at Community Budget Workshops on April 20, 2022 and May 4, 2022, and scheduled it for consideration at the June 7, 2022 City Council meeting; and

WHEREAS, on April 20, 2022 and May 4, 2022, the City held Community Budget Workshops regarding the proposed budget; and

WHEREAS, the City also solicited and received input from the public in the form of an online Budget Survey; and

WHEREAS, at its regular meeting on May 17, 2022, the City Council further considered the proposed budget; and

WHEREAS, the City solicited and received input from the public at the April 19, 2022, April 20, 2022, May 4, 2022, and May 17, 2022 meetings and workshops; and

WHEREAS, the City Council of the City of West Covina has considered the proposed budget and input from the public and desires to approve and adopt the Fiscal Year 2022-23 Operating and Capital Improvement Program Budget for the City, West Covina Public Financing Authority, Housing Authority and Successor Agency to the Former West Covina Redevelopment Agency.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF WEST COVINA, CALIFORNIA DOES HEREBY RESOLVE AS FOLLOWS:

SECTION 1. The Operating and Capital Improvement Program Budget for the City of West Covina, West Covina Public Financing Authority and West Covina Housing Authority for Fiscal Year 2022-23 ("Fiscal Year 2022-23 Budget") is incorporated by this reference as if fully set forth herein.

SECTION 2. The Fiscal Year 2022-23 Budget, as prepared and submitted by the City Manager and as modified by the City Council, is hereby approved, adopted and appropriated. A copy of said budget is hereby ordered to be filed in the Office of the City Clerk within thirty (30) days and shall be certified by the City Clerk as having been adopted by this resolution.

SECTION 3. The budget for the Successor Agency to the Former West Covina Redevelopment Agency for Fiscal Year 2022-23, as prepared and submitted by the Executive Director and as modified by the Agency Board Members and included in the Fiscal Year 2022-23 Budget, is hereby approved, adopted and appropriated, on the express condition that said budget be published the same as a separate component of the City of West Covina's budget, and further conditioned on the City of West Covina, its General Fund and all its various other accounting funds are not obligated to finance or fulfill any Successor Agency obligations. A copy of said budget is hereby ordered to be filed in the Office of the City Clerk/Secretary within thirty (30) days and shall be certified by the City Clerk/Secretary as having been adopted by this resolution.

SECTION 4. From the effective date of the Fiscal Year 2022-23 Budget, appropriations may be reallocated from one activity account to another within the Operating Budget upon review by the Finance Department and approval of the City Manager or his/her designee, provided there is no change in the scope of service delivery level or increase in the appropriation as approved by the City Council.

SECTION 5. As necessary, appropriations may be made for donations and grants received during the fiscal year up to \$60,000 per source or grantor upon review by the Finance Department and approval of the City Manager or his/her designee. Donations and grant awards with matching requirements, or exceeding \$60,000 from a single source or grantor, require City Council approval.

SECTION 6. The approved budgets for the Capital Improvement Program remain as authorized appropriations for the individual capital projects until these capital projects are completed. Any unexpended authorized appropriations for each capital project is automatically carried over from fiscal year to fiscal year, until the funds of the individual capital project are expended or the capital project is canceled. Following the completion of the individual capital projects, the unexpended appropriations of each completed capital project shall be canceled and the capital projects funding sources shall be released from their unexpended funding commitment.

SECTION 7. The City Council does hereby authorize and approve the number and classification of employees in the respective functions, departments and/or activities set forth in the Schedule of Positions set forth in the Fiscal Year 2022-23 Budget. No increase shall be made in the number of authorized full-time positions without City Council approval. However, the City Manager is authorized to transfer positions within existing position classifications and reorganize departments under the City Manager's authority, if in the City Manager's judgment such actions will result in a higher degree of efficiency of overall operations of the City.

SECTION 8. At the close of the 2021-22 Fiscal Year, unexpended appropriations in the Operating Budget may be carried forward to the 2022-23 Fiscal Year upon review by the Finance Department and approval of the City Manager or his/her designee for the expense of outstanding

purchase commitments and programs.

SECTION 9. The City Clerk shall certify to the adoption of this resolution and shall enter the same in the book of original resolutions and it shall become effective immediately.

APPROVED AND ADOPTED on this 7th day of June, 2022.



Dario Castellanos
Mayor

APPROVED AS TO FORM



Thomas P. Duarte
City Attorney

ATTEST



Lisa Sherrick
Assistant City Clerk

I, Lisa Sherrick, ASSISTANT CITY CLERK of the City of West Covina, California, do hereby certify that the foregoing Resolution No. 2022-53 was duly adopted by the City Council of the City of West Covina, California, at a regular meeting thereof held on the 7th day of June, 2022, by the following vote of the City Council:

AYES: Castellanos, Diaz, Lopez-Viado, Wu
NOES: Tabatabai
ABSENT: None
ABSTAIN: None



Lisa Sherrick
Assistant City Clerk