

PROPOSED BUDGET



2024



**OPERATING & CAPITAL
IMPROVEMENT PLAN
FY 2023-2024**

CITY OF WEST COVINA
www.westcovina.org



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CITY OF WEST COVINA, CALIFORNIA

1444 W. Garvey Avenue South, West Covina CA 91790



PROPOSED BUDGET

Fiscal Year

July 1, 2023 - June 30, 2024

CITY COUNCIL

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

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
Lisa Handy, Interim 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

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to City of West Covina, California, for its Annual Budget for the fiscal year beginning July 01, 2022. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device. This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

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Budget Resolution	<i>Added after Adoption</i>





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April 18, 2023

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

I am pleased to present the Proposed Fiscal Year 2023-24 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.

The City has experienced economic recovery from the global pandemic and had revenue and expenditures reach and surpass pre-pandemic levels. However, an economic recession is forecasted, and fiscal due diligence is necessary. 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.

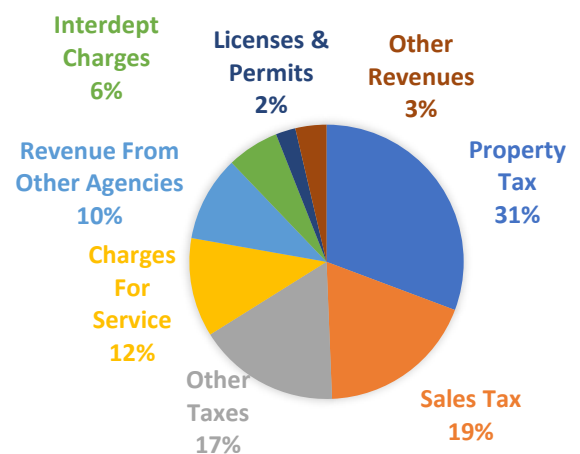
Citywide Summary

West Covina’s total projected operating and capital improvement expenditures for the upcoming fiscal year are over \$129 million. Revenue for all fund types combined is over \$123 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 \$24 million for the next fiscal year, is included in the number above and is primarily funded from Special Revenue Funds and grants obtained from various funding sources.

Property tax remains the City’s largest revenue source and is projected to be almost \$38 million. Sales Tax, the next largest revenue source, has increased in the past few years to over \$23 million, however; Sales Tax is expected to level off and slightly decrease over the next fiscal year. City staff will continue to monitor sales tax quarterly and amend the

Figure 1. City-Wide Revenue by Category



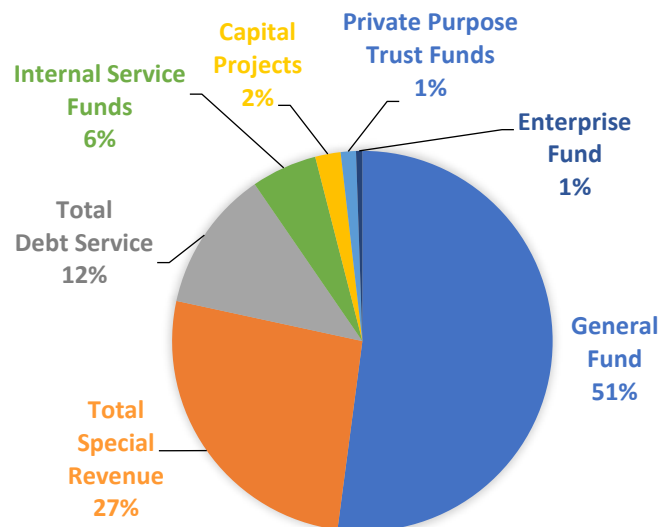
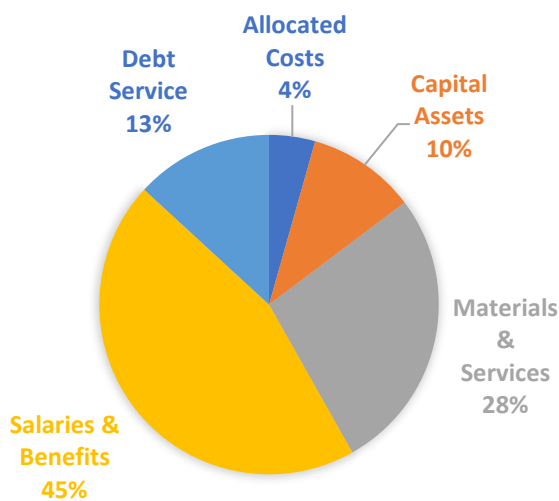
budgeted numbers, as necessary. Overall, total revenues for the upcoming year are projected to increase slightly.

Total expenditures (excluding transfers) for all budgeted funds are estimated to be over \$129 million, as shown in Figure 2 and Figure 3 below. Many funds make up the total budgeted amount, with the largest being the General Fund in the amount nearly \$67 million, or 51.4% of the City’s budget.

Salary and benefits are 45% of the City’s total budget, as depicted in Figure 2 below, which is up from last fiscal year 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 in FY 2020-21. However, it should be noted that salaries and benefits provided to the City’s employees continue to rise each year and must be monitored very closely as the City continues to identify alternatives in service delivery.

Figure 2. City-Wide Expenditures by Category

Figure 3. City-Wide Expenditures by Fund



General Fund

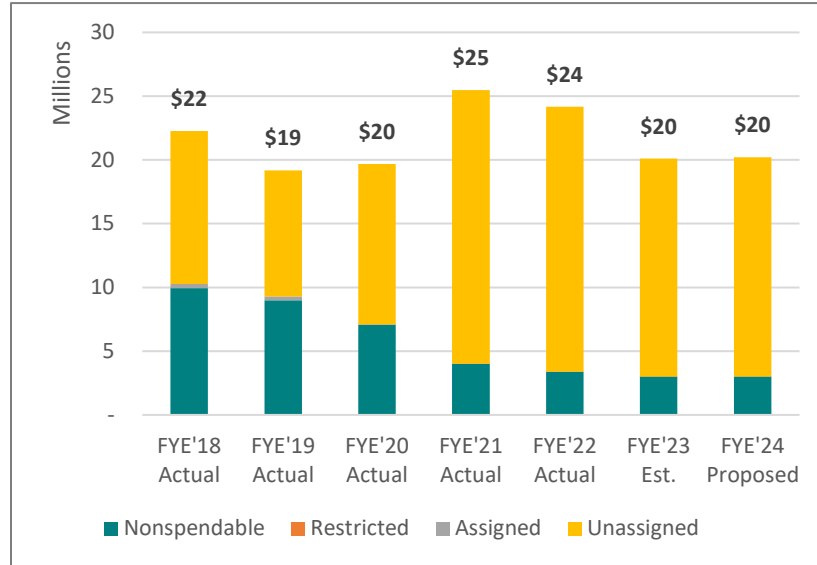
The General Fund provides basic services to the City (i.e. police, fire, planning, administrative services, and parks and recreation). The City’s primary financial goal is to provide an appropriate level of municipal services with the ability to adapt to local and regional economic changes, while maintaining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

The City’s budget policy requires that the City’s General Fund maintain an undesignated, unappropriated reserve amount equal to at least 17% of budgeted expenditures or over \$11 million. The fund balance at fiscal year ending June 30, 2024, is projected to be over \$20 million which is approximately 24% of General Fund expenditures and transfers. Of this, over \$3 million is assigned which leaves approximately \$17 million in assigned fund balance.

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



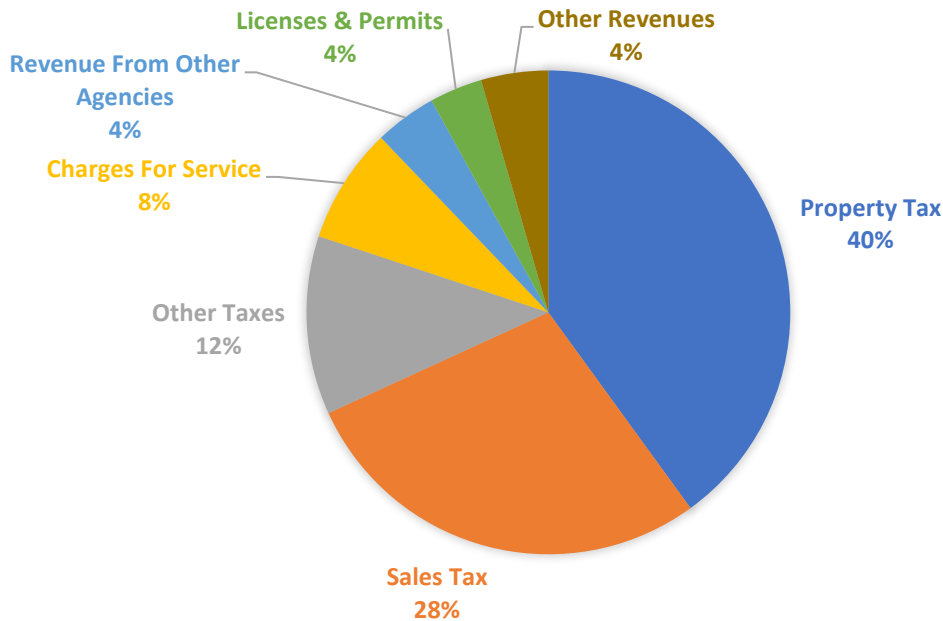
Figure 4. General Fund, Fund Balance



General Fund Revenues

Total General Fund revenues are projected to be over \$81 million, a 2.5 percent increase from the FY 2022-23 Adopted Budget. This is largely due to an increase in Property Tax revenue of over \$3.7 million over the original budget but only a 0.6 percent increase from the FY2022-23 end of year estimate. Sales Tax is estimated to decrease slightly due to impending recession. Licenses and permits are projected to decrease as construction activity is not expected to be as great as it was in the last two fiscal years. Other revenue has been adjusted based on prior year actuals.

Figure 5. General Fund Revenue



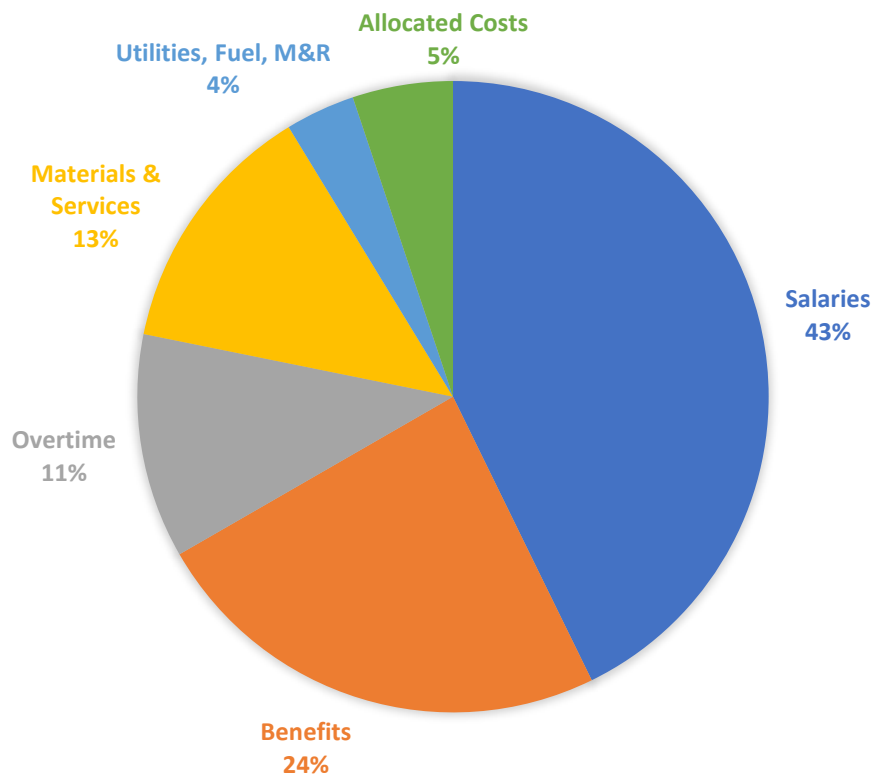
General Fund Expenditures

General Fund expenditures for the fiscal year 2023-24 are projected to be over \$66.5 million. This is a \$2.6 million increase from the current fiscal year’s original budget.

Most General Fund expenditures go towards Salaries, Benefits and overtime (78%). Over the past couple of years, the City has executed memorandums of understandings with all nine of its bargaining groups. These agreements included salary increases ranging from three to nine percent per group and are offset by employee contributions to pension ranging from one and half to six percent.

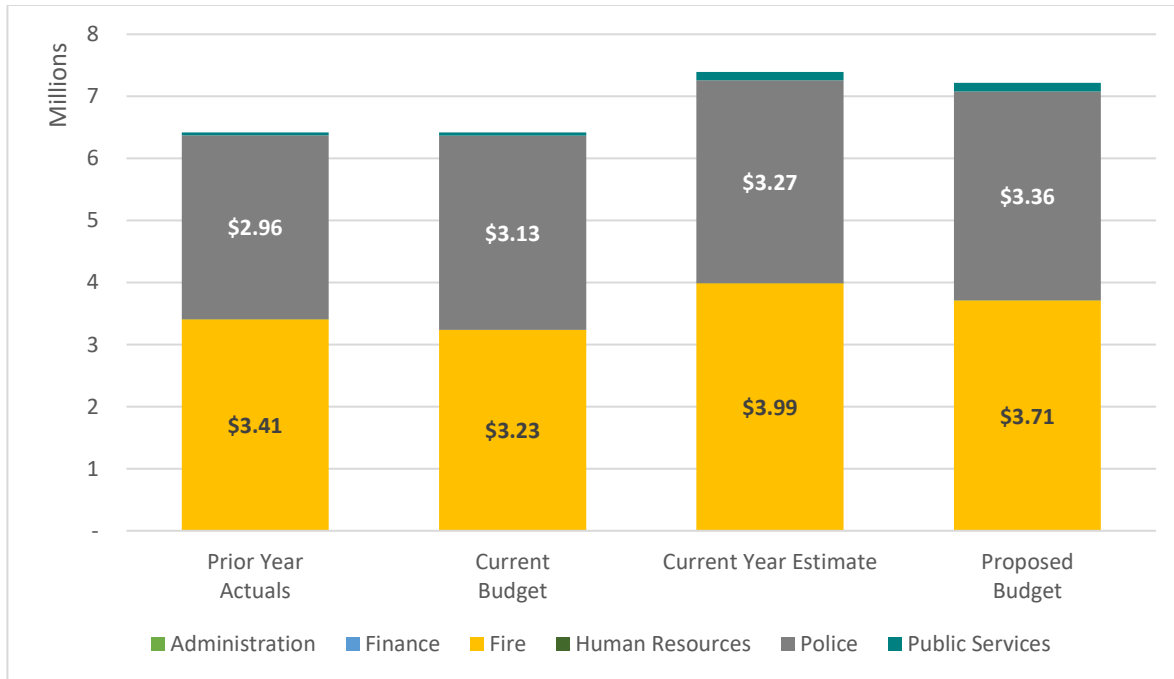
Expenditures overall were analyzed and projected to reflect the actual expense incurred based on the current year’s estimate and prior years.

Figure 6. General Fund Expenditures by Category



Overtime continues to be an increasing burden on the City. The FY 2023-24 Proposed Budget has been based on prior years actuals with an estimated increase in line with base salary increases. While estimated to be less than the current year’s estimate of \$7.4 million, General Fund Overtime is proposed to be approximately \$7.2 million. Most of this overtime is from Fire (51.4%) and Police (46.6%).

Figure 7. General Fund Overtime



Fiscal Challenges

Short-Term Factors

While the City has appeared to have recovered economically from the COVID-19 pandemic, a recession is anticipated. This budget has been developed with this in mind. Sales tax, which is the General Fund’s second largest revenue source, is forecasted to decrease by 0.5% over the coming year. Additionally, the City experienced a spike in building activity over the last two years but does not expect this to continue in the coming year.

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. The infrastructure needs of the City have been long deferred. The City buildings remain in disrepair.

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 City’s Financial Recovery Plan. Institutionalizing accountability in the recovery process enhances public trust in municipal governance.
3. Fiscal Prudence – Capital needs remain underfunded. Clearly, municipal facilities are not to standard. Maintenance of buildings, streets, and parks has been deferred and as a result services have suffered. Typically, assets run to failure, operate until they break down. For example, Fire Station No. 1, has been determined uninhabitable, forcing the City to setup up temporary quarters. The City has received some one-time funding to address critical immediate needs; however, additional funding sources or alternative service delivery models need to be identified to address future issues.

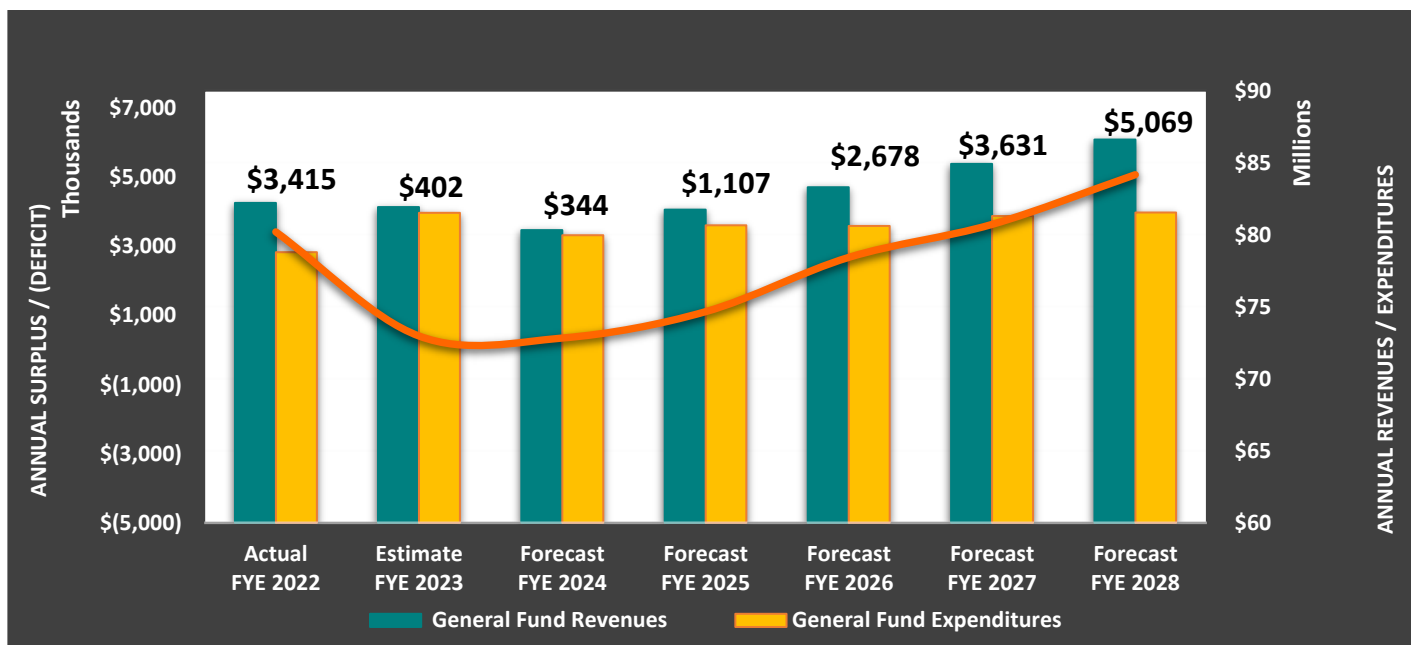
Long-Term Factors

The FY2023-2024 Proposed Budget is structurally balanced; however, expenditures are increasing at a faster pace than revenues. The City has attempted to attain fiscal sustainability into the future by finding economies and efficiencies in its operations. Like most California cities, West Covina has several unfunded liabilities.

The biggest of these being the cost of employee pensions. Pension obligations and payments for the unfunded accrued liability (UAL) were expected to worsen each fiscal year. This fact prompted the City to issue Pension Obligation Bonds in July of 2020 to address the UAL and attain more favorable interest rates to address the pension problem. Other Post Employment Benefits liabilities account for the second largest cost. This liability continues to rise and will need to be addressed in the long term.

The City’s Long-Range Financial Forecast was updated in March 2023 and projected a slight General Fund budget surplus for each year in the forecast. While the City’s outlook has improved, the forecast did not include any increase in salaries in FYE 2025-2028, since it is outside the contracted period. Negotiations for the next round of labor contracts will begin in the coming year and could have a significant impact on the City in the long-term.

Figure 8. Forecasted General Fund Revenue and Expenditures



Health Department

One of the City’s long-term goals is to seek provisional approval from the California Department of Public Health (CDPH) for the creation of a fiscally sustainable municipal health department. This must be done with due regard to General Fund fiscal impacts. Once CDPH provides direction regarding the regulations and services the city may assume, a Community Health Needs Assessment, Community Health Improvement Plan and other studies as may be required by CDPH and the Public Health Accreditation Board. Until direction is provided by CDPH, the City is in a holding pattern. Therefore, other than the CIP project which includes the professional services agreements for these planning activities, the FY 2023-24 budget does not include revenue and expenditures for a health department.

City Council Goals

The budget contains City Council goals for 2023 to guide the City. These goals will be instrumental in guiding the budget process. These overarching goals can be seen throughout the budget document as follows:



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

Service Levels

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

- Recreation and community service programs, including Sportsplex operations.
- Special Events, such as Spring Festival, 4th of July, Egg Hunt, Summer Concerts, Christmas Parade, and Halloween.
- Quarterly newsletter to inform and engage residents.
- Tree trimming and landscaping maintenance to prevent liability problems, reduce tree mortality, and improve urban forest health over the long-term.

Conclusion

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

Acknowledgement

The preparation of this budget could not have been accomplished without the 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 all Departments who assisted and contributed to the preparation of this report. These are extremely challenging times for local government in which many difficult decisions must be made. Credit must also be given to the City Council for their interest and support in planning and conducting the financial operations of the City in a responsible and progressive manner.

Respectfully submitted,

David Carmany

David N. Carmany
City Manager

Budget Guide

Purpose of the Budget Document

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

The Budget:

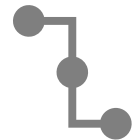
- Determines the quality and quantity of City programs and services;
- States expenditure requirements for the allocation plan and estimated available revenues to finance it;
- Sets targets and provides a means of measuring accomplishments against goals; and
- Serves as a communication device for elected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

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

Relationship Between Operating Budget & CIP

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

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



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

Long-Range Financial Forecast

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

The revenue and expenditure growth assumptions were originally developed in 2020 for the bond issuance and have been updated based on recent trends. Salaries and Benefits have been updated to

Budget Guide

reflect the average increase from the current memorandums of understanding. The base year for this forecast is FYE 2023 which is estimated to be back to pre-COVID conditions.

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

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

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

Budget Process

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

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

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

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



Budget Guide

Once the City Manager and department reviews have taken 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 the Council regarding public input and a seeking final review, the budget is adopted. The Appropriations Limit is considered at the same time and requires its documentation to be publicly available at least fifteen days prior to the meeting.

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

FY2023-2024 Budget Schedule

December-February	<ul style="list-style-type: none"> Budget Survey
April 4th	<ul style="list-style-type: none"> Long-Range Financial Forecast Filed (Council Meeting)
April 18th	<ul style="list-style-type: none"> Proposed Budget Presentation (Council Meeting)
April 26th	<ul style="list-style-type: none"> Community Workshop – City Hall
May 6th	<ul style="list-style-type: none"> Community Workshop – Cameron Community Center
May 16th	<ul style="list-style-type: none"> Budget Status Update (Council Meeting)
June 6th	<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.*

Budget Guide

Organization of the Budget Document

The Budget document is comprised of the following sections:

Budget Message

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

Financial Information

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

City Profile

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

Budget Summaries

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

Department Narratives

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

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

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

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

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



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

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

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



Budget Guide

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.

Long-Range Financial Forecast

A copy of the Long-Range Financial Forecast provided.

Gann Limit (Inserted Following Approval)

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

Budget Resolution (Inserted Following Budget Adoption)

This section includes a copy of the approved budget resolution.



Financial Policies

Budgetary Control and Policies

Budgetary control is exercised by:

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



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

Budget Amendment Procedures

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

Administrative Carryovers

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

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

City Council Action

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

CIP Carryovers

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

Financial Policies

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

Cash And Investment Policies

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

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

Reserve Policy

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



Capital Assets

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

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

Gann Limit

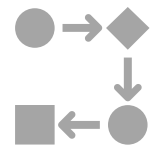
The adoption of the appropriation limit occurs annually to comply with the California Constitution, Article XIII B (as amended) and Government Code Section 7910. The Gann Limit restricts annual expenditures the City may appropriate. If certain proceeds of taxes exceed allowed appropriations, the excess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

Financial Structure

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

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

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



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

Basis of Accounting and Budgeting

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

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

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



Financial Structure

City funds are classified into three broad categories:

Governmental	Proprietary	Fiduciary Funds
<ul style="list-style-type: none"> • 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 most projects funded from restricted funds.

Allocated Costs

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

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



Overview of City Funds

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

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

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

General Fund (Fund 110)

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

Debt Service Fund (Fund 300)

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

Capital Project Funds



Capital Projects (Fund 160)

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

Construction Tax (Fund 161)

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

Information Technology (Fund 162)

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

Overview of City Funds

Development Impact Fees (Fund 16x)

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

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

Park Acquisition (Fund 169)

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

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



ARPA Local Recovery Funds (Fund 179)

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

Future Street Improvements (Fund 180)

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

Special Revenue Funds

Asset Seizure (Funds 116, 117 and 118)

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

Air Quality Improvement Trust (Fund 119)

In 1991-1992, the state passed AB 2766, the State’s Air Quality Improvement Trust Fund. An increase in

Overview of City Funds

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 Discretionary (Fund 120)

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

Proposition A (Fund 121)

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

Proposition C (Fund 122)

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

Gas Tax (Fund 124)

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



Police Donations (Fund 127)

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

Transportation Development Act (Fund 128)

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

AB 939 (Fund 129)

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

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

Surface Transportation Program (STP) Local (Fund 140)

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

LA County Park Bond (Fund 143 & 210)

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

Waste Management Enforcement Grant (Fund 145)

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

Senior Meals Program (Fund 146)

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

Used Oil Block Grant (Fund 149)

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

Overview of City Funds

Inmate Welfare (Fund 150)

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



Public Safety Augmentation (Fund 153)

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

COPS/SLESF (Fund 155)

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

USDOJ COVID (Fund 156)

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

Beverage Container Recycling Grant (Fund 158)

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

Summer Meals Program (Fund 159)

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

Maintenance District Funds (Fund 18x)

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

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



Overview of City Funds

Coastal Sage and Scrub Community Facilities District (Fund 183)

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

Citywide Maintenance District (Fund 188)

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

Sewer Maintenance (Fund 189)

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

Business Improvement District (Fund 190)

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

General Plan Update (Fund 191)

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

Measure W Stormwater (Fund 197)

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



Police Grant Funds (221)

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

Charter PEG (Fund 205)

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

OTS (Fund 207)

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

Overview of City Funds

Justice Programs (OJP) (Fund 208)

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

Art in Public Places (Fund 212)

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



Homeland Security Grant (Fund 218)

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

WC Community Services Foundation (Fund 220)

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

Measure R (Fund 224)

Under Measure R, the City receives a portion of a ½ cent sales tax levied in Los Angeles County to provide transportation related projects and programs. The City uses Measure R Funds to provide a variety of 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.

Officer Wellness & Mental Health (Fund 234)

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

Overview of City Funds

Measure M (Fund 235)

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

Measure A (Fund 236)

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

SB1 – Road Maintenance Rehab (Fund 237)

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

Law Enforcement Tobacco Grant (Fund 238)

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

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 preventing and combat homelessness.

Accessibility Compliance Fund (Fund 241)

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

Overview of City Funds

Sportsplex (Fund 242)

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

West Covina Housing Authority (Fund 820)

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

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



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

Internal Service Funds

Insurance - General and Auto Liability (Fund 361)

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

Insurance - Workers' Compensation (Fund 363)

Funding for workers' compensation is derived from a percentage 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.



Overview of City Funds

Vehicle Replacement (Fund 367)

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

Retirement Health Savings Plan (368)

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

Other Post Employment Benefit Plan (369)

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

Enterprise Funds

Police Computer Service Group (Fund 375)

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

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.

Overview of City Funds

CFD Debt Service (Fund 853)

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

Fund Matrix by Department

Fund	City Administration	Police	Fire	Community Development	Public Services
General Fund	✓	✓	✓	✓	✓
State & Federal Asset Forfeitures		✓			
Air Quality Improvement Trust					✓
Proposition "A" & "C"				✓	✓
State Gas Tax	✓			✓	✓
Police Donations		✓			
Transportation Development Act				✓	
AB 939				✓	✓
Community Development Block Grant	✓	✓		✓	✓
Surface Transportation Program Local				✓	
LA County Park Bond				✓	✓
Waste Mgt Enforcement - Grant				✓	
Senior Meals Program					✓
Used Oil Block Grant					✓
Inmate Welfare		✓			
Public Safety Augmentation		✓			
Comm. Oriented Policing Services (COPS)		✓			
Beverage Container Recycling Grant					✓
Summer Meals Program					✓
Maintenance Districts #1, #2, #4, #6, #7				✓	✓
Coastal Sage Scrub Comm. Facilities District				✓	✓
Citywide Maintenance District				✓	✓
Sewer Maintenance		✓		✓	✓
Auto Plaza Improvement District	✓				
Charter PEG	✓				
Art In Public Places				✓	
WC Community Services Foundation		✓	✓	✓	✓
Police and Law Enforcement Grants		✓			
Taskforce for Reg. Autotheft Prev. Grant		✓			
Measure A, M, & R				✓	✓
Senate Bill 1 - Road Maintenance Rehab				✓	
West Covina Housing Authority	✓	✓			
Capital Projects		✓	✓	✓	✓
Construction Tax				✓	✓
Information Technology	✓				
Police Impact Fees		✓			
Fire Impact Fees			✓		
Park Impact Fees				✓	✓
City Administrative Impact Fees	✓				
Public Works Impact Fees				✓	
Park Acquisition				✓	✓
Park Dedication Fees "A" - "H"				✓	✓
Debt Service - City	✓				
General & Auto Liability & Workers' Comp.	✓				
Fleet Mgmt. & Vehicle Replacement					✓
Retirement Health Savings Plan	✓				
Police Computer Service Group		✓			
Redevelopment Obligation Retirement	✓				
Successor Agency Administration	✓				
Community Facilities District Debt Service	✓				





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City Profile

History Of West Covina

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

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



1938



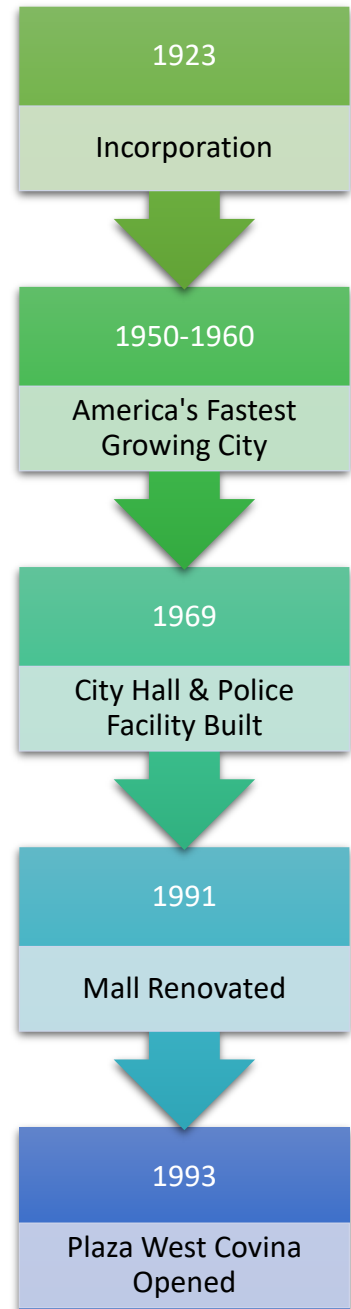
Today

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

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

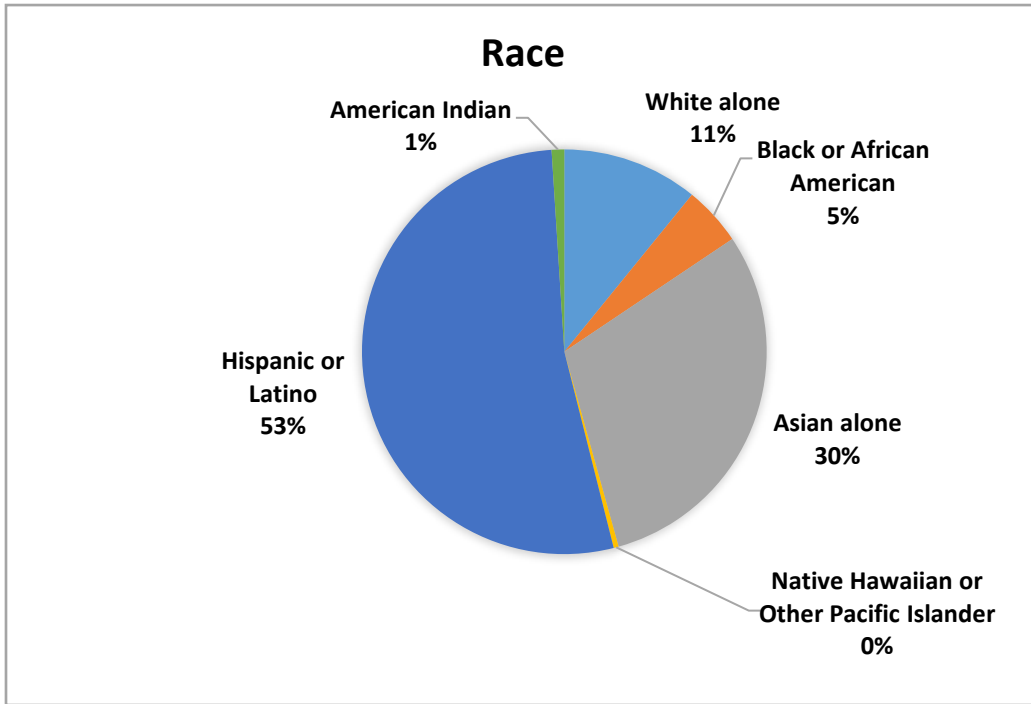
The first Redevelopment Agency project included a regional shopping center, the West Covina Fashion Plaza, with three major department stores and 150 shops in an air-conditioned, enclosed mall. It also included the revitalization of the older sections of the shopping center. The Fashion Plaza has provided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

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

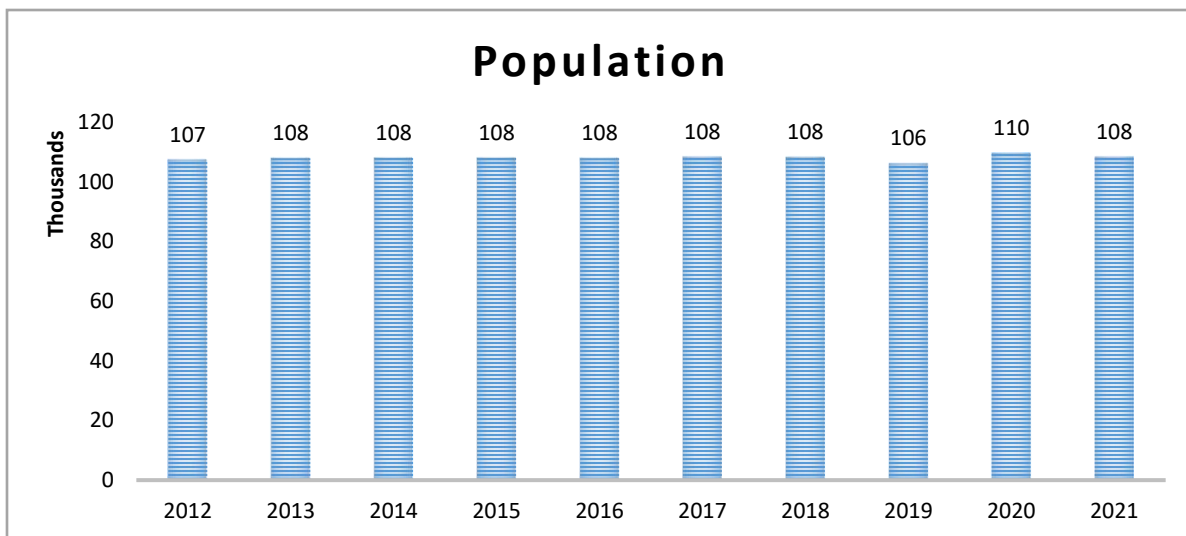


City Profile

Demographics



Calendar Year	Personal Income (in 1,000s)	Capita Personal Income	Annual Unemployment Rate
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%
2021	3,324,204	30,710	9.2%



City Profile

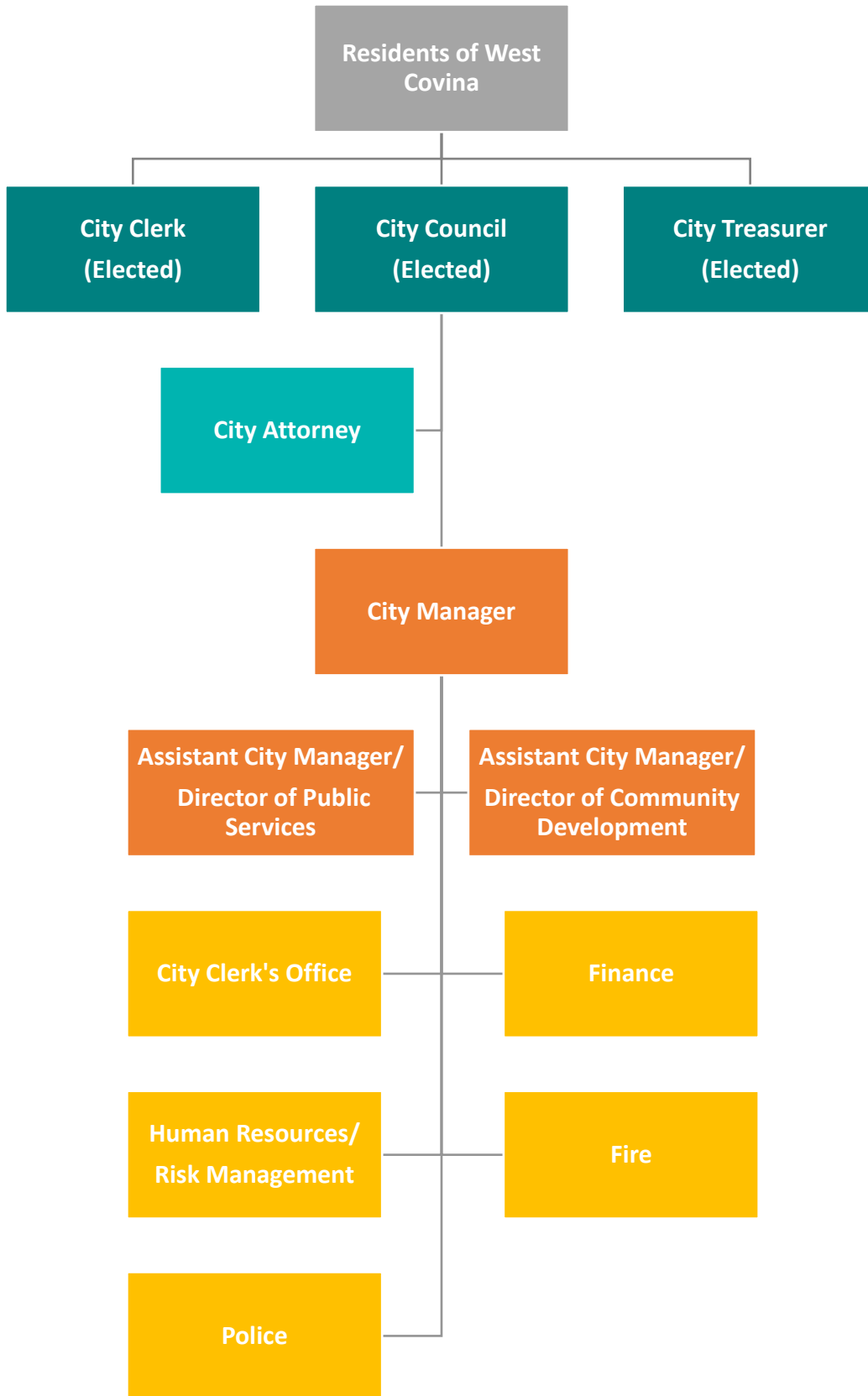
Top 25 Sales Tax Producers

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

Principal Property Taxpayers

Taxpayer	Taxable Assessed Value	Rank	Percent of Total City Taxable Assessed Value
Plaza West Covina LLC	\$ 279,285,708	1	2.10%
GREF Eastland Center LP	190,370,987	2	1.43%
Colony at the Lakes	178,554,874	3	1.34%
624 South Glendora Avenue Owner LLC	95,800,000	4	0.72%
Walnut Ridge Apartments LP	62,580,639	5	0.47%
TPA Nasch LLC	59,799,944	6	0.45%
Envision WC MB RE LLC	54,260,256	7	0.41%
Sunset Figueroa LLC ET AL	49,035,657	8	0.37%
Francisquito Avenue Fee Owner LLC	47,206,116	9	0.35%
Francisquito Avenue Fee Owner LLC	46,478,245	10	0.35%

City Organizational Chart



City Council Goals 2023



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

I. Protect Public Safety

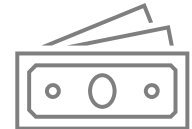
- Continue to respond to the global COVID-19 pandemic.
 - Administer ongoing cooperative agreements for COVID-19 testing and vaccination.
- Negotiate and execute interlocal equipment agreements with Cities of La Verne, Manhattan Beach, and San Gabriel for fire emergency services.
- Negotiate and execute regional automatic aid agreement with City of La Verne for fire emergency services.
- Negotiate and execute automatic aid agreement with Los Angeles County Fire Department.
- With due regard to General Fund fiscal impacts, respond to California Department of Public Health (CDPH) proposed regulations. Seek provisional approval from CDPH for creation of a fiscally sustainable municipal health department. Prepare a Community Health Needs Assessment, Community Health Improvement Plan and other studies as may be required by CDPH and the Public Health Accreditation Board. Negotiate and execute agreement(s) for Health Department laboratory services.
- Update the City's Emergency Management Program, including Community Emergency Response Team, Emergency Operations Center Training, Citywide CERT Training including "train the trainer", and Disaster Preparedness and Hazard Mitigation plans.
- Monitor, manage, and as appropriate reduce Fire Department overtime expenditures.
- Acquire and implement the use of Police Department body-worn cameras.
- Annual Police Department review intended to increase accountability and transparency.
- Take delivery and place in service two (2) new rescue ambulances, two (2) new fire pumper engines, and one (1) new fire ladder truck/quint
- Develop specifications for and put out to bid for 2026 delivery a new fire pumper engine.
- Work with Animal Care & Control to conduct the bi-annual canvass for pet licenses.
- Continue to expand Police Officer visibility in the community by promoting neighborhood events like Coffee with a Cop.



City Council Goals 2023

II. Achieve Fiscal Sustainability & Financial Stability

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



III. Address Homeless Issues

- Secure external funding, including San Gabriel Valley Housing Trust and County homeless funds.
- Partner with area cities on a regional response to inadequacies of existing Measure H program.
- Expand Mental Health Services for unhoused.
- Increase contact between Department of Mental Health and the unhoused population in West Covina.
- Reduce single-day Homeless Count census from 112 to 50.



IV. A Creative & Active Community

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



City Council Goals 2023

V. A Well-Planned Community

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



VI. Maintain Good Intergovernmental Relations

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



VII. Expand Economic Development Opportunities

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



City Council Goals 2023

VIII. Enhance City Image & Effectiveness

- Bring all City facilities to standard.
 - Identify potential projects for inclusion in the Capital Improvement Plan.
- Enhance recreational and park opportunities in the community.
 - Enhance communication to residents through published newsletters, the website, and social media.
 - Prepare the annual "State of the City" report.
- Implement the City's Active Transportation Plan.
- Make the community more verdant.
- Implement the master plan of street trees.
- Assess and as necessary upgrade the City's sewer collection system.
 - Implement the annual street paving program.
 - Remove trash bins from parks.
 - Replace bus shelters.
 - Install a reader board for Sportsplex on Azusa.
 - Work with Caltrans to clean up freeway on/off ramps.
- Celebrate the City's Centennial Birthday.
 - Brand all City 2023 events as "Centennial".
 - Host a centennial dinner at the Sportsplex on February 16, 2023.
 - Brand City vehicles with the centennial logo.
 - Collaborate with the Historical Society for centennial celebrations.
 - Create centennial merchandise.
- Complete a precise plan for the new Fire Station #1.
- Repair Antique Fire Engine (at Hurst Ranch).
- Establish a weekly street sweeping schedule.
- Establish "No Overnight Parking" areas in the City.
- Prepare and approve a Traffic Signal Maintenance Agreement.



IX. An Accessible Community

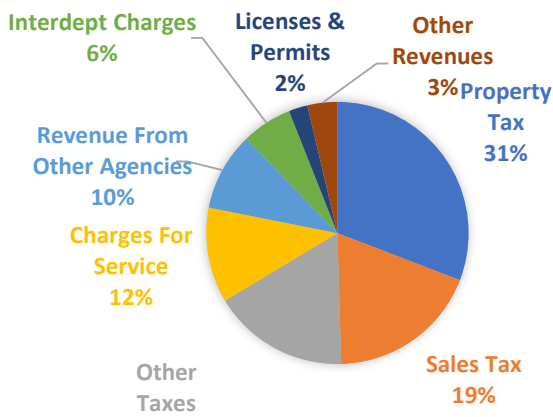
- Establish a Disability Advisory Commission.
- Consider implementation of best practices as recommended by the U.S. Conference of Mayors Disability Employment Working Group: Disability Employment Working Group.
- Review Best Practices in Disability Employment.
- Review City Development Codes and Current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



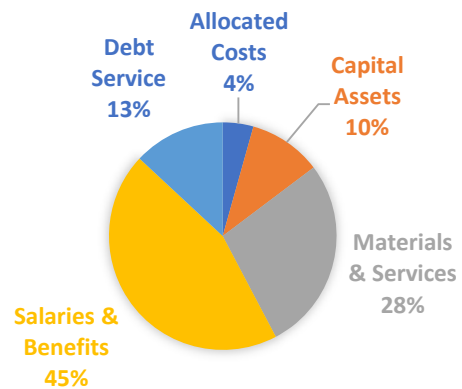
City-Wide Summary

	FY 2020-21 Actual	FY2021-22 Actual	Original Budget FY2022-23	Estimated FY2022-23	Proposed Budget FY2023-24	Increase/ (Decrease)
Revenue						
Property Tax	40,711,032	37,402,662	44,955,200	39,453,421	37,936,044	(7,019,156)
Sales Tax	20,412,164	23,180,793	23,142,000	23,142,000	23,026,000	(116,000)
Other Taxes	19,069,959	22,748,250	17,948,500	20,509,412	20,682,894	2,734,394
Charges For Service	12,852,470	16,284,586	13,737,820	14,013,275	14,424,138	686,318
Revenue From Other Agencies	12,651,593	23,506,331	13,364,791	28,021,855	11,815,985	(1,880,536)
Interdept Charges	6,259,912	6,790,359	6,248,060	6,596,695	7,607,139	1,359,079
Licenses & Permits	2,389,979	4,493,925	3,633,599	5,265,921	2,886,000	(747,599)
Use of Money & Property	1,349,305	108,869	1,562,040	2,649,676	2,586,240	1,024,200
Fines & Forfeitures	1,183,233	910,120	1,023,290	951,300	970,720	(52,570)
Sales	758,120	916,416	645,000	635,400	647,200	2,200
Other Revenues	216,704,235	4,988,190	205,270	672,236	319,430	114,160
Capital Assets	11,250	25,564	-	171,358	171,400	171,400
Fees	61,663	95,585	64,200	138,786	67,100	2,900
Revenue Total	334,414,915	141,451,649	126,529,770	142,221,334	123,140,290	(3,721,210)
Expenditures						
Salaries & Benefits	61,644,188	52,935,238	56,702,459	57,743,630	57,908,693	1,206,234
Materials & Services	46,155,205	41,137,867	31,570,264	33,677,494	35,722,394	3,397,130
Debt Service	15,606,004	21,220,695	20,423,944	20,431,300	16,899,697	(3,524,247)
Capital Assets	4,886,879	24,826,410	15,551,515	43,128,380	13,287,432	(2,664,083)
Allocated Costs	4,172,096	4,659,919	4,199,297	4,282,757	5,627,402	1,428,105
Expenditures Total	132,464,373	144,780,129	128,447,479	159,263,560	129,445,618	(156,861)

City-Wide Revenue by Category



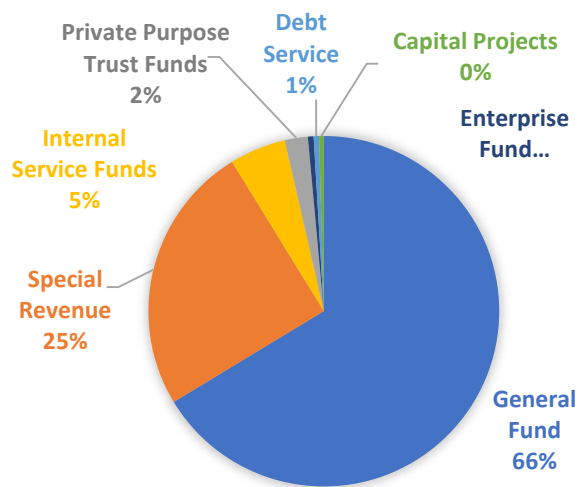
City-Wide Expenditures by Category



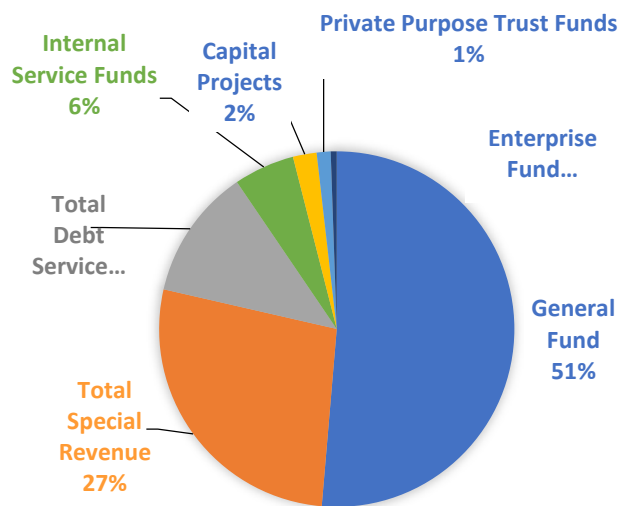
City-Wide Summary by Fund Type

	FY2020-21 Actual	FY2021-22 Actual	Original Budget FY2022-23	Estimated FY2022-23	Proposed Budget FY2023-24	Increase/ (Decrease)
Revenue						
General Fund	74,181,633	82,072,395	79,749,315	82,740,030	81,768,278	2,018,963
Special Revenue	27,028,459	29,610,600	26,670,915	38,179,100	30,691,046	3,688,401
Internal Service Funds	5,426,882	5,738,769	5,517,260	5,406,911	6,412,929	895,669
Private Purpose Trust Funds	11,996,738	9,564,044	13,779,510	4,007,717	2,597,944	(11,181,566)
Enterprise Fund	758,120	916,888	645,080	635,430	647,280	2,200
Debt Service	204,180,014	74,288	36,790	600,000	600,000	563,210
Capital Projects	10,906,989	13,572,190	130,900	10,774,140	540,390	409,490
Revenue Total	334,478,835	141,549,174	126,529,770	142,343,328	123,257,867	(3,603,633)
Expenditures						
General Fund	69,487,292	63,108,584	63,907,715	66,335,605	66,552,584	2,644,869
Special Revenue	21,245,252	26,389,530	34,262,899	54,974,492	35,328,784	(94,409)
Debt Service	8,478,021	14,946,062	15,258,000	15,265,400	15,453,591	195,591
Internal Service Funds	17,169,273	6,891,841	4,877,865	7,492,811	7,172,854	2,294,989
Capital Projects	1,278,331	17,372,470	4,248,841	19,726,894	2,773,832	(1,535,009)
Private Purpose Trust Funds	14,472,483	15,371,228	5,252,328	5,485,419	1,660,846	(3,591,482)
Enterprise Fund	475,671	719,911	639,831	224,339	685,998	46,167
Expenditures Total	132,606,322	144,799,625	128,447,479	169,504,960	129,628,489	(39,284)

City-Wide Revenue by Fund



City-Wide Expenditures by Fund



Summary of All Funds

	Estimated Fund Balance 07/01/2023	Estimated 2023-2024 Revenue	Projected 2023-2024 Expenditures	Tranfers In (Out)	Projected 2023-2024 Surplus (Deficit)	Projected Fund Balance 06/30/2024
General Fund						
110 General Fund	20,093,120	81,768,278	66,552,584	(15,039,613)	176,081	20,269,201
Special Revenue Funds						
116 State Asset Forfeiture	281,616	1,610	100,000	-	(98,390)	183,226
117 Equitable Sharing-USDOJ	4,811,542	31,380	1,994,339	-	(1,962,959)	2,848,583
118 Equitable Sharing-Treasury	480,718	-	480,700	-	(480,700)	18
119 Air Quality Improvement Trust	146,370	139,900	226,400	-	(86,500)	59,870
120 Prop A Discretionary	349,751	331,730	100,000	-	231,730	581,481
121 Prop A	126,053	3,134,409	3,049,440	-	84,969	211,022
122 Prop C	2,003,884	2,622,885	2,723,141	-	(100,256)	1,903,628
124 Gasoline Tax	741,423	3,107,904	3,611,991	-	(504,087)	237,336
127 Police Donations	31,894	1,370	2,000	-	(630)	31,264
128 Transportation Development Act	10	70,000	70,000	-	-	10
129 AB 939	1,271,825	304,540	84,715	-	219,825	1,491,650
131 Community Dev. Block Grant	-	291,511	291,511	-	-	-
143 LA County Park Bond	-	20,200	20,200	-	-	-
145 Waste Mgt Enforcement Grant	879,354	22,239	115,700	-	(93,461)	785,893
146 Senior Meals Program	2,187	322,700	322,312	-	388	2,575
149 Used Oil Block Grant	7,691	16,600	14,710	-	1,890	9,581
150 Inmate Welfare	10,040	1,500	1,500	-	-	10,040
153 Public Safety Augmentation	802,510	857,840	1,033,045	-	(175,205)	627,305
155 COPS/SLESF	59,803	273,480	270,650	-	2,830	62,633
158 CRV Recycling Grant	120,589	28,000	28,000	-	-	120,589
181 Maintenance District #1	3,752,720	717,100	616,012	-	101,088	3,853,808
182 Maintenance District #2	981,470	257,050	457,072	-	(200,022)	781,448
183 WC CSS CFD	470,563	103,050	103,050	-	-	470,563
184 Maintenance District #4	2,186,547	1,031,350	1,607,997	-	(576,647)	1,609,900
186 Maintenance District #6	275,169	160,280	324,946	-	(164,666)	110,503
187 Maintenance District #7	403,355	179,350	311,866	-	(132,516)	270,839
188 Citywide Maintenance District	699,612	1,877,020	2,241,964	-	(364,944)	334,668
189 Sewer Maintenance	8,463,595	4,352,200	2,310,834	-	2,041,366	10,504,961
190 Auto Plaza Improvement District	(37,744)	102,370	63,520	-	38,850	1,106
191 General Plan Update	1,045,663	302,500	500,000	-	(197,500)	848,163
197 Measure W Stormwater	2,372,326	1,381,520	790,200	-	591,320	2,963,646
205 PEG Fund	13,039	70	-	-	70	13,109



Summary of All Funds

	Estimated Fund Balance 07/01/2023	Estimated 2023-2024 Revenue	Projected 2023-2024 Expenditures	Tranfers In (Out)	Projected 2023-2024 Surplus (Deficit)	Projected Fund Balance 06/30/2024
208 Justice Programs (OJP)	-	100,000	100,000	-	-	-
212 Art In Public Places	498,887	3,750	-	-	3,750	502,637
218 Homeland Security Grant	-	117,577	117,577	-	-	-
220 WC Community Svcs Foundation	207,043	141,900	272,300	-	(130,400)	76,643
224 Measure R	3,256,877	1,995,986	1,429,512	-	566,474	3,823,351
232 Non-Federal Grants	51,701	500,000	500,000	-	-	51,701
233 Taskforce Reg. Autotheft Prev.	20,837	215,000	209,968	-	5,032	25,869
234 Officer Wellness & Mental Health	65,294	-	65,294	-	(65,294)	-
235 Measure M	5,310,388	2,277,254	2,732,810	-	(455,556)	4,854,832
237 SB1 - Road Maintenance Rehab	1,950,634	2,742,311	4,100,000	567,200	(790,489)	1,160,145
240 Measure H	199,281	-	50,000	-	(50,000)	149,281
241 CASP Certification & Training	130,177	22,610	-	-	22,610	152,787
242 Sportsplex	(0)	287,600	905,363	617,763	-	(0)
820 Successor Housing Agency	22,247,180	72,000	978,145	-	(906,145)	21,341,035
TOTAL SPECIAL REVENUE FUNDS	66,691,874	30,519,646	35,328,784	1,184,963	(3,624,175)	63,067,699
Capital Project Funds						
160 Capital Projects	1,499,523	-	1,030,000	-	(1,030,000)	469,523
161 Construction Tax	237,534	4,020	20,000	-	(15,980)	221,554
162 Information Technology	3,035	377,100	323,833	-	53,267	56,302
164 Police Facilities Dev. Impact Fees	88,965	24,000	-	-	24,000	112,965
165 Fire Facilities Dev. Impact Fees	68,298	27,200	-	-	27,200	95,498
166 Park Facilities Dev. Impact Fees	173,176	65,000	99,999	-	(34,999)	138,177
167 Admin. Facilities Dev. Impact Fees	41,112	4,100	-	-	4,100	45,212
168 PW Facilities Dev. Impact Fees	19,172	1,800	-	-	1,800	20,972
169 Park Acquisition Fund	2,080,774	25,140	-	-	25,140	2,105,914
170 PDF A - Del Norte	1,381,285	-	1,300,000	-	(1,300,000)	81,285
171 PDF B Palm View	1,668,231	-	-	-	-	1,668,231
172 PDF C Orangewood - Ca	698,726	7,200	-	-	7,200	705,926
173 PDF D Walmerado-Cam.	112,964	1,160	-	-	1,160	114,124
174 PDF E - Cortez	46,297	100	-	-	100	46,397
175 PDF F - Gal-Wogrov-Cam	314,557	3,570	-	-	3,570	318,127
180 Future Street Improvements	256,814	171,400	171,400	-	-	256,814



Summary of All Funds

	Estimated Fund Balance 07/01/2023	Estimated 2023-2024 Revenue	Projected 2023-2024 Expenditures	Tranfers In (Out)	Projected 2023-2024 Surplus (Deficit)	Projected Fund Balance 06/30/2024
Debt Service Fund						
300 Debt Service - City	20,692,222	600,000	15,453,591	15,446,291	592,700	21,284,922
Internal Service Funds						
361 Self Insurance General/Auto Liab	31,700	3,127,700	3,127,700	-	-	31,700
363 Self-Insurance Workers' Comp	1,204,420	1,497,039	2,054,954	-	(557,915)	646,505
365 Fleet Management	240,506	1,786,200	1,786,200	-	-	240,506
367 Vehicle Replacement	213,108	-	200,000	-	(200,000)	13,108
368 Retirement Health Savings Plan	344,325	1,990	4000	0	(2,010)	342,315
369 Other Post Employment Benefits	1,787,000	-	-	-	-	1,787,000
Enterprise Funds						
375 Police Enterprise	449,420	647,280	685,998	-	(38,718)	410,702
Private Purpose Trust Funds						
810 Redevelopment Obligation Ret.	5,075,846	2,597,944	1,570,608	(1,681,880)	(654,544)	4,421,303
811 Successor Agency Merged DS	(2,045,985)	-	-	-	-	(2,045,985)
815 Successor Agency Admin.	-	-	90,238	90,238	-	-
853 CFD Debt Service	6,395,586	-	-	-	-	6,395,586
TOTAL PRIVATE PURPOSE TRUST FUND	9,425,447	2,597,944	1,660,846	(1,591,642)	(654,544)	8,770,904
GRAND TOTAL	129,863,605	123,257,867	129,799,889	-	(6,542,022)	123,321,583

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:

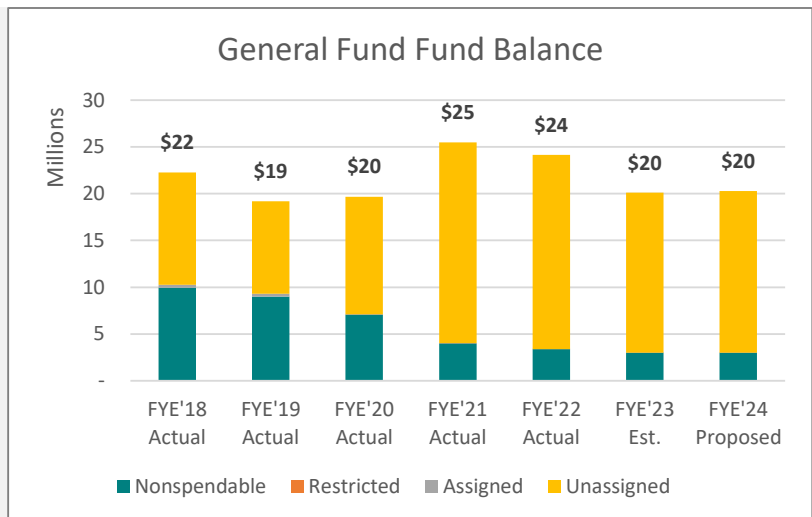


The City's Fund Balance policy requires a minimum unassigned fund balance of at least 17% of General Fund operating expenditures. At the end of the fiscal year, the annual excess revenue over expenditures in the General Fund is allocated as follows: 25% stays in General Fund reserves, 50% is transferred 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 6/30/2018	Audited 6/30/2019	Audited 6/30/2020	Audited 6/30/2021	Audited 6/30/2022	Estimated 6/30/2023	Projected 06/30/2024
General Fund							
Nonspendable	9,952,978	8,976,583	7,086,958	4,009,651	3,380,136	3,007,802	3,007,802
Restricted	-	-	7,650	9,440	8,287	10,000	12,000
Assigned	320,200	320,200	-	-	-	-	-
Unassigned	11,979,653	9,884,913	12,580,716	21,468,986	20,770,457	17,075,319	17,249,400
Total General Fund	22,252,831	19,181,696	19,675,324	25,488,077	24,158,880	20,093,120	20,269,201
Percent Change	5%	-14%	3%	30%	-5%	-17%	-16%
All other governmental funds:							
Nonspendable	110,833	99,167	82,420	-	11,989	-	-
Restricted	49,600,866	57,840,755	64,044,695	92,198,163	100,732,082	100,578,397	90,340,119
Assigned	2,004,895	1,107,138	1,786,815	9,687,492	6,601,977	6,601,977	469,523
Unassigned	(710,218)	(692,305)	(1,158,958)	(228,169)	(164,865)	(165,674)	-
Total Other Funds	51,006,376	58,354,755	64,754,972	101,657,486	107,181,183	107,014,700	90,809,642
Percent Change	-1%	14%	11%	57%	5%	0%	-15%
Grand Total	73,259,207	77,536,451	84,430,296	127,145,563	131,340,063	127,107,820	111,078,843
Percent Change	1%	6%	9%	51%	3%	-3%	-15%

Summary of Major

- 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 6/30/2022	Estimated Fund Balance 6/30/2023	Projected Fund Balance 06/30/2024	Projected Change in Fund Balance 6/30/2024
General Fund				
110 General Fund	24,158,879	20,093,120	20,269,201	176,081
TOTAL GENERAL FUND	24,158,879	20,093,120	20,269,201	176,081
Special Revenue Funds				
116 State Asset Forfeiture	280,006	281,616	183,226	(98,390)
117 Equitable Sharing-USDOJ	5,652,206	4,811,542	2,848,583	(1,962,959)
118 Equitable Sharing-Treasury	-	480,718	18	(480,700)
119 Air Quality Improvement Trust	589,462	146,370	59,870	(86,500)
120 Prop A Discretionary	111,618	349,751	581,481	231,730
121 Prop A	166,878	126,053	211,022	84,969
122 Prop C	1,980,445	2,003,884	1,903,628	(100,256)
124 Gasoline Tax	1,405,804	741,423	237,336	(504,087)
127 Police Donations	33,176	31,894	31,264	(630)
128 Transportation Development Act	10	10	10	-
129 AB 939	1,066,948	1,271,825	1,491,650	219,825
131 Community Dev. Block Grant	(64,937)	-	-	-
143 LA County Park Bond	(457,914)	-	-	-
145 Waste Mgt Enforcement Grant	957,087	879,354	785,893	(93,461)
146 Senior Meals Program	90,246	2,187	2,575	388
149 Used Oil Block Grant	32,159	7,691	9,581	1,890
150 Inmate Welfare	9,989	10,040	10,040	-
153 Public Safety Augmentation	710,344	802,510	627,305	(175,205)
155 COPS/SLESF	428,947	59,803	62,633	2,830
158 CRV Recycling Grant	95,003	120,589	120,589	-
181 Maintenance District #1	3,381,449	3,752,720	3,853,808	101,088
182 Maintenance District #2	883,704	981,470	781,448	(200,022)
183 WC CSS CFD	435,525	470,563	470,563	-
184 Maintenance District #4	2,173,060	2,186,547	1,609,900	(576,647)
186 Maintenance District #6	277,003	275,169	110,503	(164,666)
187 Maintenance District #7	386,314	403,355	270,839	(132,516)



Changes in Fund Balance

	Audited Fund Balance 6/30/2022	Estimated Fund Balance 6/30/2023	Projected Fund Balance 06/30/2024	Projected Change in Fund Balance 6/30/2024
188 Citywide Maintenance District	1,295,361	699,612	334,668	(364,944)
189 Sewer Maintenance	9,580,414	8,463,595	10,504,961	2,041,366
190 Auto Plaza Improvement District	(75,797)	(37,744)	1,106	38,850
191 General Plan Update	743,183	1,045,663	848,163	(197,500)
197 Measure W Stormwater	863,439	2,372,326	2,963,646	591,320
205 PEG Fund	12,964	13,039	13,109	70
208 Justice Programs (OJP)	-	-	-	-
212 Art In Public Places	506,283	498,887	502,637	3,750
220 WC Community Svcs Foundation	290,669	207,043	76,643	(130,400)
224 Measure R	4,034,192	3,256,877	3,823,351	566,474
232 Non-Federal Grants	51,701	51,701	51,701	-
233 Taskforce Reg. Autotheft Prev.	6,305	20,837	25,869	5,032
235 Measure M	5,637,096	5,310,388	4,854,832	(455,556)
237 SB1 - Road Maintenance Rehab	5,161,280	1,950,634	1,160,145	(790,489)
238 Law Enforcement Tobacco Grant	(150,734)	(0)	(0)	-
240 Measure H	4,488	199,281	149,281	(50,000)
241 CASP Certification & Training	107,791	130,177	152,787	22,610
242 Sportsplex	(4,130)	(0)	(0)	-
820 Successor Housing Agency	23,445,656	22,247,180	21,341,035	(906,145)
TOTAL SPECIAL REVENUE FUNDS	72,134,693	66,626,579	63,067,698	(3,558,881)
Capital Project Funds				
160 Capital Projects	6,601,977	1,499,523	469,523	(1,030,000)
161 Construction Tax	253,487	237,534	221,554	(15,980)
162 Information Technology	290,100	3,035	56,302	53,267
164 Police Facilities Dev. Impact Fees	162,986	88,965	112,965	24,000
165 Fire Facilities Dev. Impact Fees	45,996	68,298	95,498	27,200
166 Park Facilities Dev. Impact Fees	302,648	173,176	138,177	(34,999)
167 Admin. Facilities Dev. Impact Fees	27,804	41,112	45,212	4,100
168 PW Facilities Dev. Impact Fees	12,462	19,172	20,972	1,800
169 Park Acquisition Fund	2,181,635	2,080,774	2,105,914	25,140



Changes in Fund Balance

	Audited Fund Balance 6/30/2022	Estimated Fund Balance 6/30/2023	Projected Fund Balance 06/30/2024	Projected Change in Fund Balance 6/30/2024
170 PDF A - Del Norte	1,381,285	1,381,285	81,285	(1,300,000)
171 PDF B Palm View	1,668,231	1,668,231	1,668,231	-
172 PDF C Orangewood - Ca	1,252,401	698,726	705,926	7,200
173 PDF D Walmerado-Cam.	310,685	112,964	114,124	1,160
174 PDF E - Cortez	58,725	46,297	46,397	100
175 PDF F - Gal-Wogrov-Cam	310,981	314,557	318,127	3,570
180 Future Street Improvements	256,814	256,814	256,814	-
TOTAL CAPITAL PROJECT FUNDS	15,118,217	8,690,463	6,457,021	(2,233,442)
Debt Service Fund				
300 Debt Service - City	19,947,464	20,692,222	21,284,922	592,700
TOTAL DEBT SERVICE FUND	19,947,464	20,692,222	21,284,922	592,700
Internal Service Funds				
361 Self Insurance General/Auto Liab	17,092	31,700	31,700	-
363 Self-Insurance Workers' Comp	2,555,596	1,204,420	646,505	(557,915)
365 Fleet Management	236,988	240,506	240,506	-
367 Vehicle Replacement	48	213,108	13,108	(200,000)
368 Retirement Health Savings Plan	346,235	344,325	342,315	(2,010)
TOTAL INTERNAL SERVICE FUNDS	3,155,959	2,034,059	1,274,134	(759,925)
Enterprise Funds				
375 Police Enterprise	38,329	449,420	410,702	(38,718)
TOTAL ENTERPRISE FUND	38,329	449,420	410,702	(38,718)
Private Purpose Trust Funds				
810 Redevelopment Obligation Ret.	4,287,169	5,075,846	4,421,303	(654,544)
811 Successor Agency Merged DS	(2,045,985)	(2,045,985)	(2,045,985)	-
815 Successor Agency Admin.	-	-	-	-
853 CFD Debt Service	10,237,170	6,395,586	6,395,586	-
TOTAL PRIVATE PURPOSE TRUST FUNDS	12,478,354	9,425,447	8,770,904	(654,544)
GRAND TOTAL	147,031,895	128,011,311	121,534,582	(7,236,653)



Transfer Summary

Fund	FY2020-21 Actual	FY2021-22 Actual	Original Budget FY2022-23	Estimated FY2022-23	Proposed Budget FY2023-24	Increase/ (Decrease)
Transfer In						
110	14,527,383	140,497	200,093	142,647	159,762	(40,331)
120	11,073	-	-	-	-	-
131	70,270	-	-	-	-	-
139	12,000	-	-	-	-	-
140	24,399	28,146	-	-	-	-
143	65,973	-	-	-	-	-
145	1,054,998	-	-	15,729	-	-
158	-	-	-	26,365	-	-
159	5,737	-	-	-	-	-
160	3,847,001	4,725,000	800,000	2,525,000	-	(800,000)
173	-	316,000	-	185,100	-	-
179	1,000,000	-	-	-	-	-
180	220,000	-	-	-	-	-
184	9,000	9,000	-	-	-	-
191	407,395	-	-	-	-	-
207	-	14,234	-	-	-	-
231	3,986	-	-	-	-	-
233	285,377	-	-	-	-	-
234	20,295	-	-	-	-	-
237	3,910,898	567,148	567,200	567,200	567,200	-
238	-	-	-	79,823	-	-
240	-	33,000	-	-	-	-
241	64,314	-	-	-	-	-
242	106,864	754,253	180,548	696,478	617,763	437,215
300	6,723,637	14,919,857	15,410,158	15,410,158	15,446,291	36,133
361	3,966,682	1,148,243	-	867,300	-	-
363	-	-	-	250,000	-	-
367	-	142,342	-	714,000	-	-
815	926,428	247,880	-	250,000	250,000	250,000
853	1,629,548	476,063	-	-	-	-
369	-	-	-	1,787,000	-	-
Transfer In Total	38,893,258	23,521,662	17,157,999	23,516,800	17,041,016	(116,983)



Transfer Summary

Fund	FY2020-21 Actual	FY2021-22 Actual	Original Budget FY2022-23	Estimated FY2022-23	Proposed Budget FY2023-24	Increase/ (Decrease)
Transfer Out						
110	13,408,972	20,433,506	15,525,348	20,612,830	15,199,375	(325,973)
124	3,343,750	-	-	-	-	-
133	10	-	-	-	-	-
139	-	31	-	-	-	-
149	-	-	-	26,365	-	-
160	183,496	-	-	-	-	-
165	101,713	-	-	-	-	-
169	1,034,796	-	-	-	-	-
172	-	316,000	-	185,100	-	-
179	1,000,000	5,786	-	-	-	-
182	9,000	9,000	-	-	-	-
221	22	-	-	-	-	-
237	-	28,146	-	-	-	-
300	186,582,240	-	-	-	-	-
363	-	448,243	-	867,300	-	-
550	896,109	-	-	-	-	-
810	3,931,966	2,113,270	1,432,558	1,682,558	1,681,880	249,322
811	874,779	-	-	-	-	-
815	69,421	134,681	200,093	142,647	159,762	(40,331)
820	-	33,000	-	-	-	-
Transfer Out Total	211,436,274	23,521,662	17,157,999	23,516,800	17,041,016	(116,983)
Net Transfers	(172,543,016)	-	-	-	-	-

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 \$159,762) to the General Fund and transfers \$1,431,880 to the Debt Service Fund from Fund 810 for the 2006 Bonds Debt Service payments.

Additionally, a transfer of \$617,763 from the General Fund to the Sportsplex Fund 242 has been included as a placeholder.

General Fund Transfers

Fund	Transfer To	Transfer From	Net Transfers
Debt Service (300)	14,014,412	-	(14,014,412)
SB1 (237)	567,200	-	(567,200)
CIP (160)	-	-	-
Sportsplex (242)	617,763	-	(617,763)
Successor Agency (815)	-	159,762	159,762
Total	15,199,375	159,762	(15,039,613)



General Fund Summary

	FY2020-21 Actual	FY2021-22 Actual*	Original Budget FY2022-23	Estimated FY2022-23	Proposed Budget FY2023-24	Increase/ (Decrease)
Revenue						
Property Tax	29,680,553	30,687,088	28,986,300	32,514,786	32,710,100	3,723,800
Sales Tax	20,412,164	23,180,793	23,142,000	23,142,000	23,026,000	(116,000)
Other Taxes	8,834,366	9,773,175	9,446,000	9,315,502	9,758,500	312,500
Charges For Service	5,603,193	8,512,897	7,578,220	6,143,780	6,328,728	(1,249,492)
Revenue From Other Agencies	4,341,434	4,406,517	3,994,525	2,729,300	3,384,700	(609,825)
Licenses & Permits	2,389,535	4,476,096	3,167,810	5,265,644	2,885,800	(282,010)
Use of Money & Property	138,473	(1,156,960)	1,078,300	1,304,500	1,313,500	235,200
Interdept Charges	1,189,215	1,188,500	1,196,200	1,196,200	1,196,200	-
Fines & Forfeitures	1,183,233	910,120	1,023,290	951,300	970,720	(52,570)
Other Revenues	409,468	94,168	136,670	177,017	194,030	57,360
Revenue Total	74,181,633	82,072,395	79,749,315	82,740,030	81,768,278	2,018,963
Expenditures						
Salaries & Benefits	56,959,531	47,715,616	50,162,753	51,989,519	51,978,222	1,815,469
Materials & Services	10,083,560	12,762,113	11,139,165	11,656,139	11,135,920	(3,245)
Allocated Costs	2,444,202	2,600,860	2,605,797	2,689,947	3,438,442	832,645
Capital Assets	-	29,995	-	-	-	-
Expenditures Total	69,487,292	63,108,584	63,907,715	66,335,605	66,552,584	2,644,869
Revenues Less Expenditures	4,694,341	18,963,812	15,841,600	16,404,424	15,215,694	
Net Transfers	1,118,411	(20,293,009)	(15,325,255)	(20,470,183)	(15,039,613)	
Net Change in Fund Balance	5,812,752	(1,329,197)	516,345	(4,065,759)	176,081	
Beginning Fund Balance	19,675,324	25,488,076	24,158,879	24,158,879	20,093,120	
Ending Fund Balance	25,488,076	24,158,879	24,675,224	20,093,120	20,269,201	
<i>Reserve Requirement (17%)</i>	<i>11,812,840</i>	<i>10,728,459</i>	<i>10,864,312</i>	<i>11,277,053</i>	<i>11,313,939</i>	

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



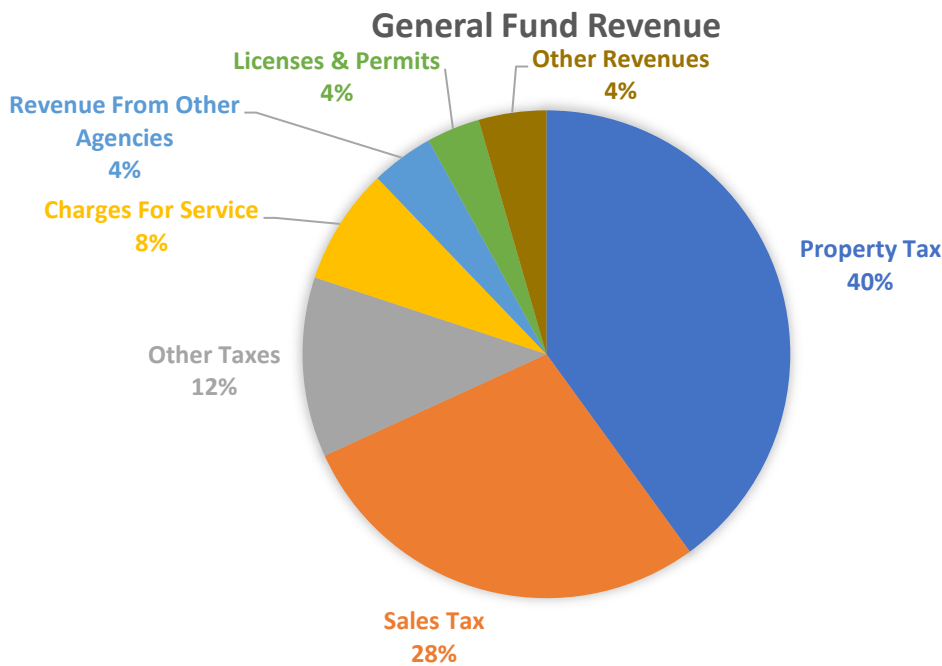
General Fund Summary by Department

	FY2020-21 Actual	FY2021-22 Actual*	Original Budget FY2022-23	Estimated FY2022-23	Proposed Budget FY2023-24	Increase/ (Decrease)
Revenue						
Community Development	4,448,915	8,364,008	5,606,090	7,076,700	4,769,750	(836,340)
Finance	69,428	99,356	92,700	93,878	102,400	9,700
Fire	4,378,840	5,005,527	4,757,600	3,331,700	3,379,200	(1,378,400)
General Revenue	64,026,366	66,233,023	66,342,325	69,773,105	70,972,500	4,630,175
Police	898,793	1,491,073	1,601,500	1,489,600	1,489,600	(111,900)
Public Services	359,292	879,409	1,349,100	975,046	1,054,828	(294,272)
Revenue Total	74,181,633	82,072,395	79,749,315	82,740,030	81,768,278	2,018,963
Expenditures						
Administration	1,307,592	1,331,615	1,328,525	1,641,055	1,569,154	240,629
City Clerk	342,406	399,082	543,713	300,098	369,777	(173,936)
Community Development	2,239,740	4,004,072	3,245,927	3,564,583	2,832,565	(413,362)
Finance	15,018,726	3,528,829	3,570,631	3,577,925	3,685,801	115,170
Fire	20,430,223	20,830,973	20,544,117	21,196,537	20,880,808	336,691
Human Resources	910,874	884,616	794,097	738,776	805,967	11,870
Police	25,082,179	27,108,090	27,844,530	29,984,210	30,335,622	2,491,092
Public Services	4,155,550	5,021,307	6,036,175	5,332,421	6,072,890	36,715
Expenditures Total	69,487,292	63,108,584	63,907,715	66,335,605	66,552,584	2,644,869
Revenues Less Expenditures	4,694,341	18,963,812	15,841,600	16,404,424	15,215,694	
Net Transfers	1,118,411	(20,293,009)	(15,325,255)	(20,470,183)	(15,039,613)	
Net Change in Fund Balance	5,812,752	(1,329,197)	516,345	(4,065,759)	176,081	
Beginning Fund Balance	19,675,324	25,488,076	24,158,879	24,158,879	20,093,120	
Ending Fund Balance	25,488,076	24,158,879	24,675,224	20,093,120	20,269,201	
<i>Reserve Requirement (17%)</i>	<i>11,812,840</i>	<i>10,728,459</i>	<i>10,864,312</i>	<i>11,277,053</i>	<i>11,313,939</i>	

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

General Fund Revenue Summary

	FY2020-21 Actual	FY2021-22 Actual	Original Budget FY2022-23	Estimated FY2022-23	Proposed Budget FY2023-24	Increase/ (Decrease)
Property Tax	29,680,553	30,687,088	28,986,300	32,514,786	32,710,100	3,723,800
Sales Tax	20,412,164	23,180,793	23,142,000	23,142,000	23,026,000	(116,000)
Other Taxes	8,834,366	9,773,175	9,446,000	9,315,502	9,758,500	312,500
Charges For Service	5,603,193	8,512,897	7,578,220	6,143,780	6,328,728	(1,249,492)
Revenue From Other Agencies	4,341,434	4,406,517	3,994,525	2,729,300	3,384,700	(609,825)
Licenses & Permits	2,389,535	4,476,096	3,167,810	5,265,644	2,885,800	(282,010)
Use of Money & Property	138,473	(1,156,960)	1,078,300	1,304,500	1,313,500	235,200
Interdept Charges	1,189,215	1,188,500	1,196,200	1,196,200	1,196,200	-
Fines & Forfeitures	1,183,233	910,120	1,023,290	951,300	970,720	(52,570)
Other Revenues	409,468	94,168	136,670	177,017	194,030	57,360
Grand Total	74,181,633	82,072,395	79,749,315	82,740,030	81,768,278	2,018,963



Revenue Sources

The City’s major revenue sources include property, sales and other taxes (68% 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 0.6% over the end of year estimate.
- Sales tax has decreased slightly by 0.5%. While sales tax has spiked in prior years, HdL (revenue consultant) estimates it will decrease slightly in FY2023-24 due to the impending recession.
- 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

	FY2020-21 Actual	FY2021-22 Actual	Original Budget FY2022-23	Estimated FY2022-23	Proposed Budget FY2023-24	Increase/ (Decrease)
Property Tax						
Current Year Secured	12,866,797	13,800,266	13,714,000	15,802,900	16,198,000	2,484,000
Suppl In Lieu of VLF	12,904,211	13,272,333	13,272,300	14,158,100	14,512,100	1,239,800
Residual/Excess Tax Increment	3,909,545	3,614,489	2,000,000	2,553,786	2,000,000	-
Property Tax Total	29,680,553	30,687,088	28,986,300	32,514,786	32,710,100	3,723,800
Sales Tax						
Sales & Use Taxes	20,412,164	23,180,793	23,142,000	23,142,000	23,026,000	(116,000)
Sales Tax Total	20,412,164	23,180,793	23,142,000	23,142,000	23,026,000	(116,000)
Other Taxes						
Franchise	4,644,360	4,806,348	4,864,000	4,586,200	4,815,500	(48,500)
Business License Tax	2,453,425	2,544,820	2,474,500	2,600,000	2,652,000	177,500
Transient Occupancy Tax	1,305,663	1,756,473	1,651,400	1,791,602	1,809,500	158,100
Documentary Transfer Tax	427,557	661,589	454,000	335,400	477,400	23,400
Contractors License Tax	3,360	3,946	2,100	2,300	4,100	2,000
Other Taxes Total	8,834,366	9,773,175	9,446,000	9,315,502	9,758,500	312,500
Charges For Service						
Ambulance Services	2,099,421	2,541,911	2,496,600	2,364,000	2,450,000	(46,600)
Plan Check Fees	1,323,196	2,851,745	1,769,540	1,227,400	1,208,500	(561,040)
Planning Filing Fees	394,531	508,281	374,920	327,200	374,300	(620)
Towing Franchise	166,834	264,685	276,700	276,700	276,700	-
Facility Rental - Ccc	53,289	259,990	137,300	208,900	234,445	97,145
Fire Plan Check/Insp. Fees	273,196	372,412	306,600	339,000	233,100	(73,500)
EMS Treatment Fee	428,550	281,340	310,800	163,800	218,300	(92,500)
Plan Review Surcharge	187,903	352,667	233,810	97,600	182,300	(51,510)
Afterschool Programs-Vine	-	158,068	166,700	173,200	165,634	(1,066)
Recreation Classes/Programs - Ccc	2	35,833	97,900	256,000	145,916	48,016
Facility Rentals	90,300	166,638	111,000	51,800	109,219	(1,781)
Afterschool Program-Wescove	-	-	87,000	200	107,900	20,900
Police Reimbursements	33,269	67,957	75,000	75,000	75,000	-
Service Fee - Credit/Debit Cards	49,979	71,063	56,500	62,600	71,100	14,600
Jail Booking	62,612	68,713	68,600	69,200	69,200	600
Waste Management Fees	85,011	85,836	88,000	61,500	46,500	(41,500)
Admin Cost Recovery Fee	10,029	31,433	26,110	35,400	34,747	8,637
Park Shelter Rentals	3,100	41,214	22,300	27,700	34,457	12,157
Senior Center Rentals	10,462	34,982	61,700	32,100	33,541	(28,159)
Facility Rentals - Shadow Oak	5,442	22,480	40,100	35,400	28,940	(11,160)
Business License Processing Fee	17,092	24,655	34,100	27,900	27,900	(6,200)



General Fund Revenue

	FY2020-21 Actual	FY2021-22 Actual	Original Budget FY2022-23	Estimated FY2022-23	Proposed Budget FY2023-24	Increase/ (Decrease)
Permit Document Retention Fee	31,726	42,754	35,400	56,700	26,200	(9,200)
Foreclosure Registration	43,625	31,125	-	21,400	21,400	21,400
Senior Excursions	439	9,481	24,600	32,100	20,791	(3,809)
Rental - Roller Hockey	16,745	13,580	-	26,100	19,840	19,840
After Hours Plan Check	27,999	30,950	26,780	25,900	17,000	(9,780)
Fire Emergency Incident Billing Fee	23,880	12,022	12,600	10,400	14,300	1,700
Passport Services	350	8,889	10,700	4,900	14,000	3,300
Paid Parking - Civic Center	8,691	14,690	14,100	11,400	11,400	(2,700)
Senior Classes	581	9,522	24,100	12,500	11,011	(13,089)
Expedited Plan Check	8,988	12,789	11,330	-	10,700	(630)
Misc Reimbursement	6,068	3,048	1,530	6,151	7,400	5,870
Special Events	-	-	3,600	240	6,100	2,500
Graffiti Restitution	6,948	2,720	1,700	5,900	5,900	4,200
Sports - Ccc	-	2,778	16,600	5,500	4,139	(12,461)
Search Fees	3,848	4,465	3,900	4,000	4,000	100
Fire Incident Report Copying	1,340	2,320	2,100	2,300	1,900	(200)
Street Address Change Review	1,200	1,497	600	1,385	1,400	800
Palm View After School Program	(150)	24	121,300	1,771	898	(120,402)
Senior Donations	(21)	165	6,800	1,600	883	(5,917)
Recreation Classes	-	1,309	97,300	-	655	(96,645)
Returned Check Fee	425	775	500	633	600	100
Sportsplex Rentals	585	534	-	-	200	200
Photocopying	-	5	-	200	200	200
Clearance Letter & Process	220	240	300	100	100	(200)
Afterschool Program-Orangewood	-	26	70,300	-	13	(70,287)
False Alarms	12	-	198,700	-	-	(198,700)
Ambulance Subscription Fee	69	-	-	-	-	-
Misc Reimbursements	2,974	218	-	-	-	-
Ground Emerg. Med. Trans.	85,565	4,768	-	-	-	-
Fire Seminar	36,867	60,301	50,000	-	-	(50,000)
Passport Photos	-	-	2,100	-	-	(2,100)
Charges For Service Total	5,603,193	8,512,897	7,578,220	6,143,780	6,328,728	(1,249,492)
Revenue From Other Agencies						
Prop A Exchange	1,350,000	2,100,000	1,868,325	1,700,000	2,346,000	477,675
Mutual Aid Cost Reimbursement	1,298,678	1,580,715	1,365,900	311,700	321,100	(1,044,800)
School Resource Officer Reimb	131,814	273,107	300,000	300,000	300,000	-
Crossing Guard Aid	10,150	123,521	130,000	130,000	130,000	-



General Fund Revenue

	FY2020-21 Actual	FY2021-22 Actual	Original Budget FY2022-23	Estimated FY2022-23	Proposed Budget FY2023-24	Increase/ (Decrease)
St Motor Vehicle Lieu Tx	77,816	122,570	122,600	122,600	122,600	-
Fire State Mandated Inspect	79,434	64,170	95,300	70,000	70,000	(25,300)
State Mandated Revenue	33,648	97,325	57,400	55,000	55,000	(2,400)
P.O.S.T.	51,110	45,109	40,000	40,000	40,000	-
State Covid Relief Funds	1,308,784	-	-	-	-	-
State Grant	-	-	15,000	-	-	(15,000)
Revenue From Other Agencies Total	4,341,434	4,406,517	3,994,525	2,729,300	3,384,700	(609,825)
Licenses & Permits						
Building Permits	1,060,064	1,981,797	1,448,180	3,341,600	1,535,900	87,720
Electrical Permits	163,447	202,108	160,680	549,700	229,700	69,020
Plumbing Permits	126,132	158,611	130,810	335,800	159,000	28,190
Street Obstruction	200,386	370,714	270,890	183,100	158,400	(112,490)
Encroachment	118,733	396,704	235,870	229,700	149,200	(86,670)
Onsite Improvements	301,205	152,603	196,730	106,100	135,800	(60,930)
Street Improvements	60,479	270,349	201,880	215,900	113,000	(88,880)
Other Licenses & Permits	14,580	362,940	12,600	2,860	81,400	68,800
Grading	89,296	168,102	134,930	68,000	72,800	(62,130)
Fire Permit Fees	47,256	66,065	55,000	65,200	65,200	10,200
Animal Control	126,586	64,529	178,100	59,484	59,500	(118,600)
Walls (Retaining, Overheight)	26,128	140,601	48,410	55,300	48,600	190
Excavation	44,164	86,438	66,950	24,400	39,900	(27,050)
A.C. & P.C.C. Paving	260	16,793	10,300	6,300	11,300	1,000
Driveway Approach	6,531	18,080	11,330	16,200	9,100	(2,230)
Sidewalk	1,444	2,128	2,060	1,900	7,500	5,440
Miscellaneous Sewer Facilities	1,310	16,646	1,030	3,900	6,100	5,070
Curb Drains, All Other Insp	294	890	1,030	200	3,100	2,070
Sewer Maintenance	1,242	-	1,030	-	300	(730)
Licenses & Permits Total	2,389,535	4,476,096	3,167,810	5,265,644	2,885,800	(282,010)
Use of Money & Property						
Rent	767,109	701,693	748,100	748,100	757,100	9,000
Interest Income	307,343	161,901	316,600	556,400	556,400	239,800
Rental Income	5,302	-	13,600	-	-	(13,600)
Fair Value Adjustment	(941,282)	(2,020,553)	-	-	-	-
Use of Money & Property Total	138,473	(1,156,960)	1,078,300	1,304,500	1,313,500	235,200
Interdept Charges						
Overhead	1,189,215	1,188,500	1,196,200	1,196,200	1,196,200	-
Interdept Charges Total	1,189,215	1,188,500	1,196,200	1,196,200	1,196,200	-



General Fund Revenue

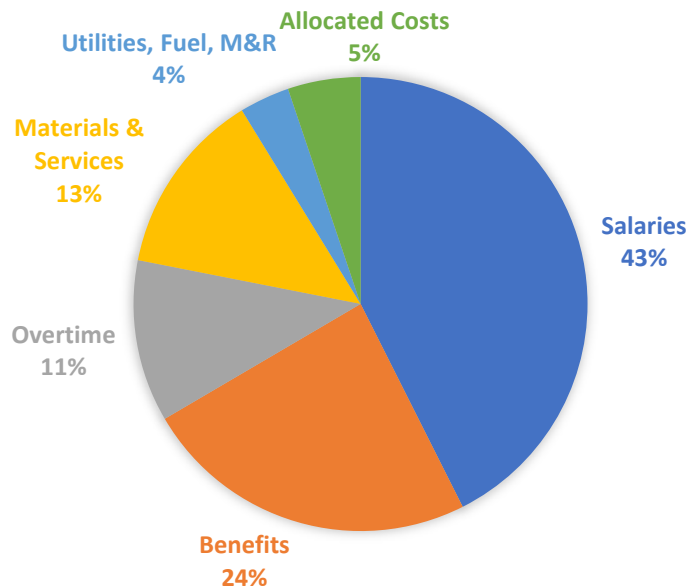
	FY2020-21 Actual	FY2021-22 Actual	Original Budget FY2022-23	Estimated FY2022-23	Proposed Budget FY2023-24	Increase/ (Decrease)
Fines & Forfeitures						
Late Payment Penalty	660,906	219,429	355,200	270,400	290,400	(64,800)
Vehicle Code Fines	111,803	129,056	119,900	236,000	236,000	116,100
Parking Code Fines	185,122	270,536	217,200	204,400	204,400	(12,800)
Admin Citation-Comm Enhanceme	72,059	120,527	99,190	120,000	117,420	18,230
Collection Agency Fee	70,099	74,331	120,400	51,100	53,100	(67,300)
Vehicle Impound Fees	47,200	74,196	76,800	38,500	38,500	(38,300)
Administrative Citations	32,644	22,045	34,600	30,900	30,900	(3,700)
Foreclosure Penalties	3,400	-	-	-	-	-
Fines & Forfeitures Total	1,183,233	910,120	1,023,290	951,300	970,720	(52,570)
Other Revenues						
Miscellaneous	84,016	45,235	47,300	88,152	88,200	40,900
Proceeds From Auction	7,247	1,429	1,700	57,265	57,300	55,600
Advertising Revenue	31,792	20,457	36,600	25,100	36,600	-
Final Map	96,397	16,532	50,470	5,900	11,330	(39,140)
Claims Settlements	179,600	600	600	600	600	-
Sale Maps/Plans/Documents	382	-	-	-	-	-
Landscaping - County	6,100	6,100	-	-	-	-
Contractual Reimbursement	3,934	3,816	-	-	-	-
Other Revenues Total	409,468	94,168	136,670	177,017	194,030	57,360
Grand Total	74,181,633	82,072,395	79,749,315	82,740,030	81,768,278	2,018,963



General Fund Expenditure Summary

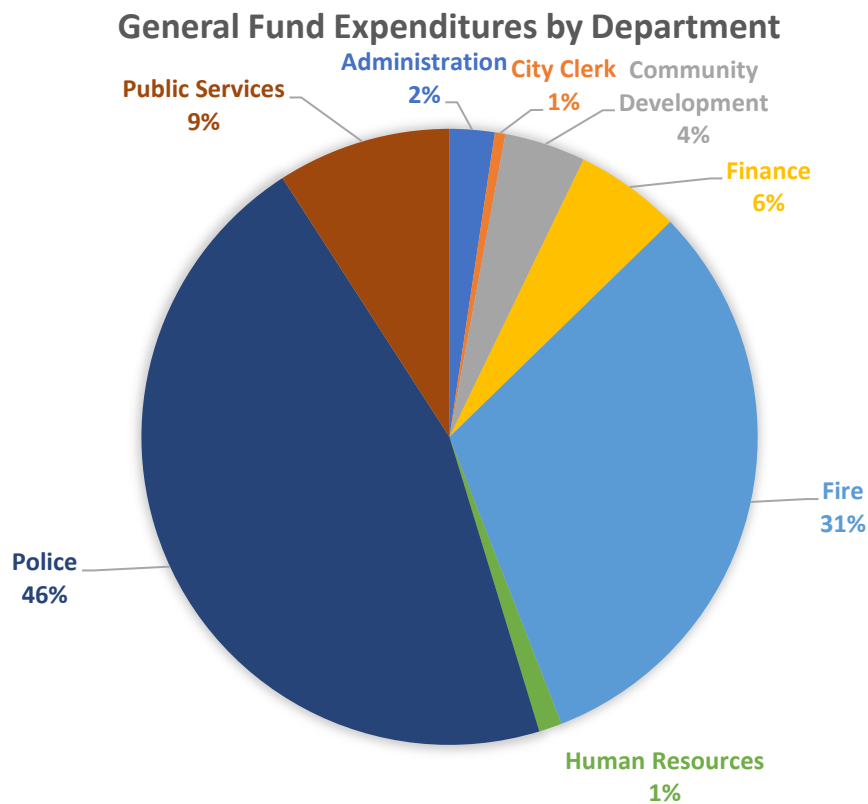
	FY2020-21 Actual	FY2021-22 Actual	Original Budget FY2022-23	Estimated FY2022-23	Proposed Budget FY2023-24	Increase/ (Decrease)
Salaries & Benefits						
Salaries	22,444,922	23,250,385	25,995,683	26,666,799	28,333,830	2,338,147
Benefits	15,636,629	15,854,202	14,724,606	15,765,245	15,955,192	1,230,586
Overtime	5,749,816	6,555,763	6,540,000	7,592,157	7,421,600	881,600
Mutual Aid Overtime	1,105,073	968,421	1,138,225	259,772	267,600	(870,625)
PERS UAL Payment	12,023,091	1,086,845	1,764,239	1,705,546	-	(1,764,239)
Salaries & Benefits Total	56,959,531	47,715,616	50,162,753	51,989,519	51,978,222	1,815,469
Materials & Services						
Materials & Services	8,319,897	10,690,934	8,993,015	9,425,543	8,753,750	(239,265)
Utilities	1,256,066	1,347,334	1,415,800	1,328,316	1,390,000	(25,800)
Fuel	393,770	603,181	541,200	787,770	788,470	247,270
Maintenance & Repairs	113,827	120,664	189,150	114,510	203,700	14,550
Materials & Services Total	10,083,560	12,762,113	11,139,165	11,656,139	11,135,920	(3,245)
Allocated Costs						
Allocated Costs	2,444,202	2,600,860	2,605,797	2,689,947	3,438,442	832,645
Allocated Costs Total	2,444,202	2,600,860	2,605,797	2,689,947	3,438,442	832,645
Capital Assets						
Capital Assets	-	29,995	-	-	-	-
Capital Assets Total	-	29,995	-	-	-	-
Grand Total	69,487,292	63,108,584	63,907,715	66,335,605	66,552,584	2,644,869

General Fund Expenditures by Category



General Fund Expenditure Summary by Department

	FY2020-21 Actual	FY2021-22 Actual	Original Budget FY2022-23	Estimated FY2022-23	Proposed Budget FY2023-24	Increase/ (Decrease)
Administration	1,307,592	1,331,615	1,328,525	1,641,055	1,569,154	240,629
City Clerk	342,406	399,082	543,713	300,098	369,777	(173,936)
Community Development	2,239,740	4,004,072	3,245,927	3,564,583	2,832,565	(413,362)
Finance	15,018,726	3,528,829	3,570,631	3,577,925	3,685,801	115,170
Fire	20,430,223	20,830,973	20,544,117	21,196,537	20,880,808	336,691
Human Resources	910,874	884,616	794,097	738,776	805,967	11,870
Police	25,082,179	27,108,090	27,844,530	29,984,210	30,335,622	2,491,092
Public Services	4,155,550	5,021,307	6,036,175	5,332,421	6,072,890	36,715
Grand Total	69,487,292	63,108,584	63,907,715	66,335,605	66,552,584	2,644,869



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 2021-22 Actual	FY 2022-23 Original Budget	FY 2022-23 Estimate	FY 2023-24 Budget	Increase/ (Decrease)
Salaries & Benefits	49,628	49,467	51,388	47,867	(1,600)
Salaries	46,027	45,900	47,792	45,900	0
Benefits	3,602	3,567	3,596	1,967	(1,600)
Materials & Services	15,303	16,840	19,600	19,600	2,760
Materials & Services	14,707	16,300	18,800	18,800	2,500
Utilities	596	540	800	800	260
Grand Total	64,931	66,307	70,988	67,467	1,160



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.

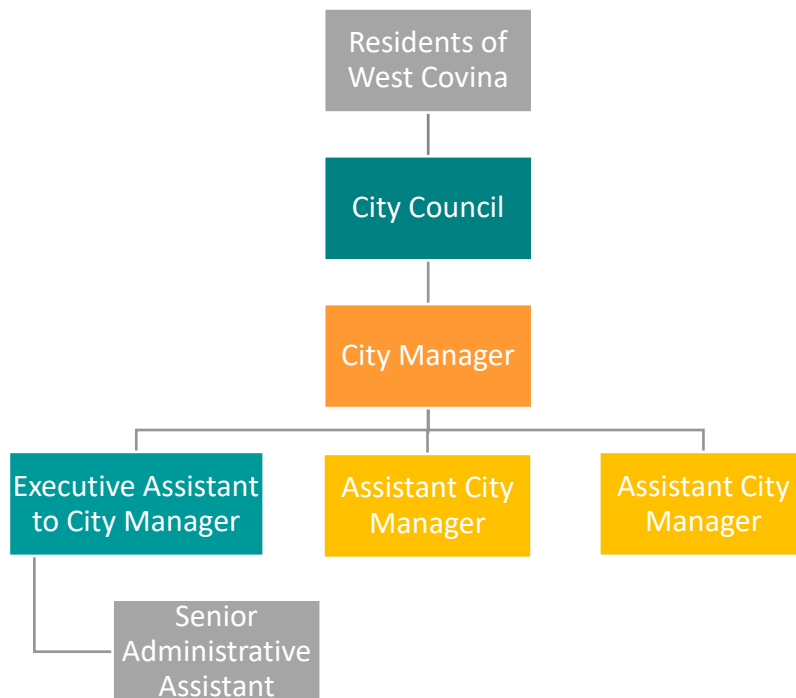
About

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 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Estimate	FY 2023-24 Proposed	Change
Full-Time					
Administrative Assistant II	1	0	0	0	0
Assistant City Manager	1	2	2	2	0
City Manager	1	1	1	1	0
Exec Assistant To City Manager	1	1	1	1	0
Sr Administrative Assistant	0	1	1	1	0
Full-Time Total	4	5	5	5	0
Grand Total	4	5	5	5	0

Goals and Objectives

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

1. Protect Public Safety.
2. Achieve Fiscal Sustainability & Financial Stability.
3. Address Homeless Issues.
4. A Creative & Active Community; expand the lineup of community events.
5. A Well-Planned Community.
6. Maintain Good Intergovernmental Relations.
7. Expand Economic Development Opportunities.
8. Enhance City Image & Effectiveness
9. An accessible Community.

Accomplishments

- Oversaw the completion of 16 capital improvement projects including Energy Efficiency Project, City Hall Restroom, Cortez Park Playground, Friendship Park Playground, Palmview, Aroma & Walmerado Playgrounds, Senior Center Entry Doors, Cameron Park Restroom, Replace Azusa Ave Sewer Main, Residential Street Rehab (20-21), Lark Ellen & Grove Center Pedestrian Improvements and Cameron/Barranca Traffic Signal.
- Secured \$7,000,000 in federal grants for the Azusa Avenue Pedestrian Handicap Accessibility & Signal Synchronization Improvement Project.
- Received \$2.6 Million in Active Transportation Program grant funds for the West Covina Safe Routes to School & Pedestrian Safety Project.
- Received Distinguished Budget Presentation Award from the Government Finance Officers Association for fiscal year 2022-2023.
- Awarded as American Public Works Association 2022 "Best Project of the Year" for the Friendship



General Fund

Administration Department

Park Improvements Project.

- Improved City’s fiscal health and fell off the list of high-risk cities as ranked by the California State Auditor. Improved West Covina’s Overall Risk of Financial Distress from High to Moderate.
- Hosted community events including State of the City, Spring Festival, 100-year celebration, July 4th and summer concert series.
- Continued to reopen city facilities to pre-pandemic levels, including programming for youth and seniors.
- Approved 3-year contract Memorandums of Understanding with all nine city employee bargaining units.
- Issued quarterly Discover West Covina Newsletter & Community Recreation Guide.
- Continued to manage operations and make improvements to the City’s Sportsplex.
 - Successfully brought back the Adult Softball League program and tournaments for youth baseball, youth softball, and adult softball at the Sportsplex.
 - Hosted the ESPN All-Star Friday Night event, which celebrated the MLB All-Star Weekend in grand style and was broadcasted on live radio on ESPNLA 710.
- Continued progress in establishing a City Health Department by coordinating efforts with the California Department of Public Health and initiated a Health Assessment Survey for the community.
- Expanded Dial-A-Ride service area and operating hours.
- Received over \$100k in Proposition A Funds for self-reporting to the National Transit Database.

Performance Measures

Measure	Department Goal or Objective Addressed	FY 2021-22 Actual	FY 2022-23 Estimate	FY 2023-24 Estimate
Taxable Assessed Value	#1	9,667,753	9,995,000	10,333,000



General Fund

Administration Department

Expenditures

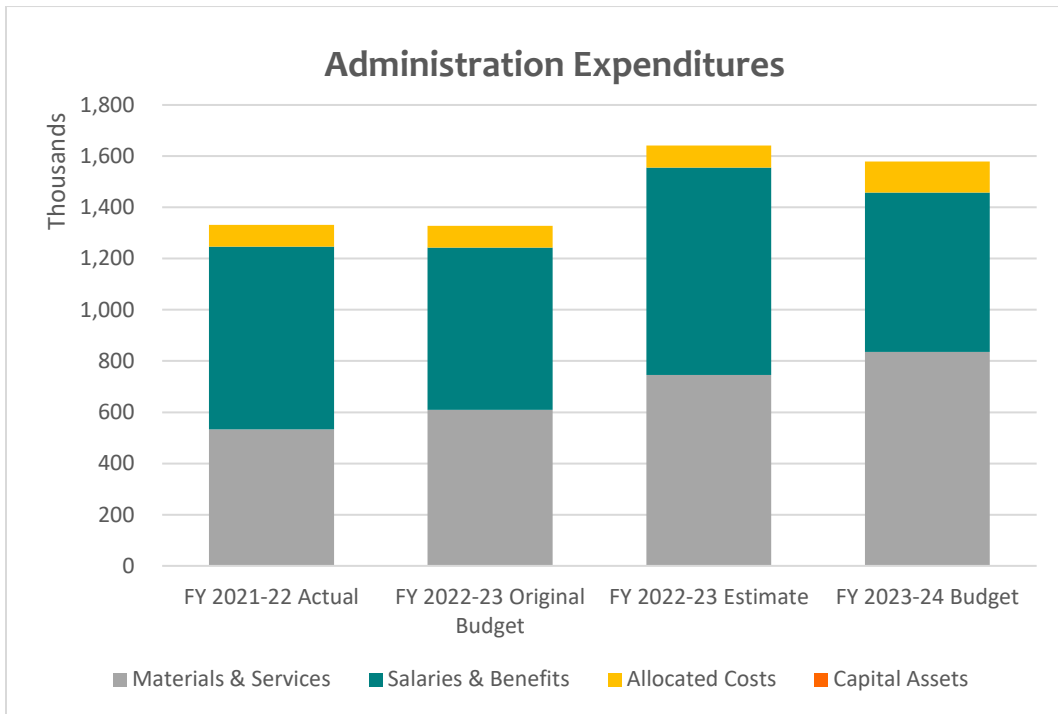
	FY 2021-22 Actual	FY 2022-23 Original Budget	FY 2022-23 Estimate	FY 2023-24 Budget	Increase/ (Decrease)
1120-City Manager					
Salaries & Benefits					
Salaries	389,754	383,495	523,766	377,073	(6,422)
Benefits	243,645	181,750	216,176	186,994	5,244
PERS UAL Payment	29,902	19,023	18,390		(19,023)
Overtime	341	350	235	200	(150)
Salaries & Benefits Total	663,642	584,618	758,567	564,267	(20,351)
Materials & Services					
Materials & Services	54,545	54,600	61,800	61,800	7,200
Utilities	1,954	600	1,800	1,800	1,200
Maintenance & Repairs	1,691	2,000	2,500	2,500	500
Materials & Services Total	58,190	57,200	66,100	66,100	8,900
Allocated Costs					
Allocated Costs	85,400	85,400	85,400	121,320	35,920
Allocated Costs Total	85,400	85,400	85,400	121,320	35,920
1120-City Manager Total	807,232	727,218	910,067	751,687	24,469
1140-City Attorney					
Materials & Services					
Materials & Services	459,453	535,000	660,000	750,000	215,000
Materials & Services Total	459,453	535,000	660,000	750,000	215,000
1140-City Attorney Total	459,453	535,000	660,000	750,000	215,000
Grand Total	1,266,685	1,262,218	1,570,067	1,501,687	239,469

Major Changes

- Base salaries have been updated to reflect new pension rates, increases provided within the current memorandums of understanding, and annual merit increases as applicable.
- The unfunded pension liability paid directly to CalPERS has been eliminated as the liability is now financed through the 2020 Lease Revenue Bonds.
- Allocated costs have increased to proportionally fund the escalating cost of general liability insurance and claims.
- Legal fees and retainer have been increased to reflect the recent contract amendment.

General Fund

Administration Department



Expenditures by Division

	FY 2021-22 Actual	FY 2022-23 Original Budget	FY 2022-23 Estimate	FY 2023-24 Budget	Increase/ (Decrease)
1110-City Council					
Salaries & Benefits	49,628	49,467	51,388	47,867	(1,600)
Materials & Services	15,303	16,840	19,600	19,600	2,760
1110-City Council Total	64,931	66,307	70,988	67,467	1,160
1120-City Manager					
Salaries & Benefits	663,642	584,618	758,567	564,267	(20,351)
Materials & Services	58,190	57,200	66,100	66,100	8,900
Allocated Costs	85,400	85,400	85,400	121,320	35,920
1120-City Manager Total	807,232	727,218	910,067	751,687	24,469
1140-City Attorney					
Materials & Services	459,453	535,000	660,000	750,000	215,000
1140-City Attorney Total	459,453	535,000	660,000	750,000	215,000
Grand Total	1,331,615	1,328,525	1,641,055	1,569,154	240,629



General Fund

City Clerk Department

Mission Statement

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

About

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

Administration

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



Elections

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

Political Reform Act

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

Public Records Act & Public Information

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

Commissions

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

General Fund

City Clerk Department

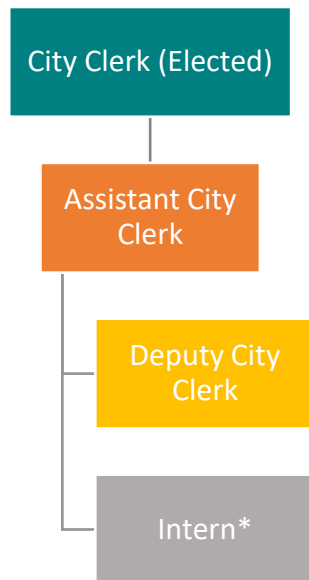
Records Management Program

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



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

Organization Chart



**Part-Time, unpaid*

	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Estimate	FY 2023-24 Proposed	Change
Full-Time					
Assistant City Clerk	1	1	1	1	0
Deputy City Clerk	1	1	1	1	0
Full-Time Total	2	2	2	2	0
Part-Time					
Intern	1	1	1	1	0
Part-Time Total	1	1	1	1	0
Grand Total	3	3	3	3	0

General Fund

City Clerk Department

Goals and Objectives

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

Accomplishments

- Prepared, published, and distributed 52 agendas 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.
- Received, processed and responded to 518 Public Records Act requests.
- Received and processed 70 claims for damages, 48 subpoenas, and 12 summons.

Performance Measures

Measure	Department Goal or Objective Addressed	FY 2021-22 Actual	FY 2022-23 Estimate	FY 2023-24 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%	98%	100%
Percentage of Resolutions and Ordinances posted online within 5 business days of receipt.	#1	N/A	95%	100%



General Fund

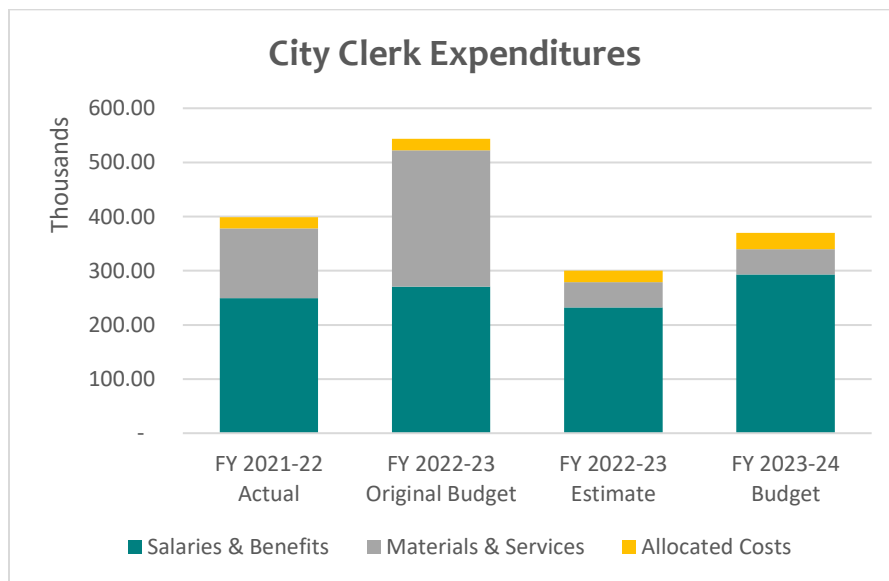
City Clerk Department

Expenditures

	FY 2021-22 Actual	FY 2022-23 Original Budget	FY 2022-23 Estimate	FY 2023-24 Budget	Increase/ (Decrease)
Salaries & Benefits	249,545	270,631	232,098	292,897	22,266
Salaries	172,580	192,381	164,566	208,092	15,711
Benefits	61,001	67,380	57,024	84,805	17,425
PERS UAL Payment	15,964	10,870	10,508		(10,870)
Materials & Services	128,437	251,982	46,900	46,900	(205,082)
Materials & Services	122,574	248,782	43,700	43,700	(205,082)
Maintenance & Repairs	5,863	3,200	3,200	3,200	-
Allocated Costs	21,100	21,100	21,100	29,980	8,880
Allocated Costs	21,100	21,100	21,100	29,980	8,880
Grand Total	399,082	543,713	300,098	369,777	(173,936)

Major Changes

- Base salaries have been updated to reflect new pension rates, increases provided within the current memorandums of understanding, and annual merit increases as applicable.
- The unfunded pension liability paid directly to CalPERS has been eliminated as the liability is now financed through the 2020 Lease Revenue Bonds.
- Allocated costs have increased to proportionally fund the escalating cost of general liability insurance and claims.



General Fund

Finance Department

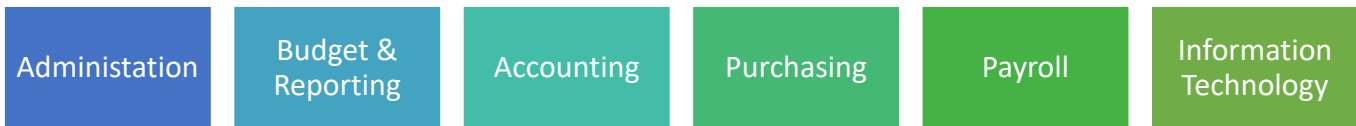
Mission Statement

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 the 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

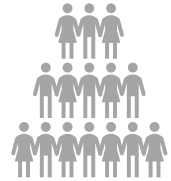
documents, processing budget transfers and carryover requests, and assisting with end of year projections.

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. The staff is responsible for reconciling benefits monthly and pension contributions to the California Public Employees' Retirement System (CalPERS) after each pay cycle.



Purchasing

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

Information Technology

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

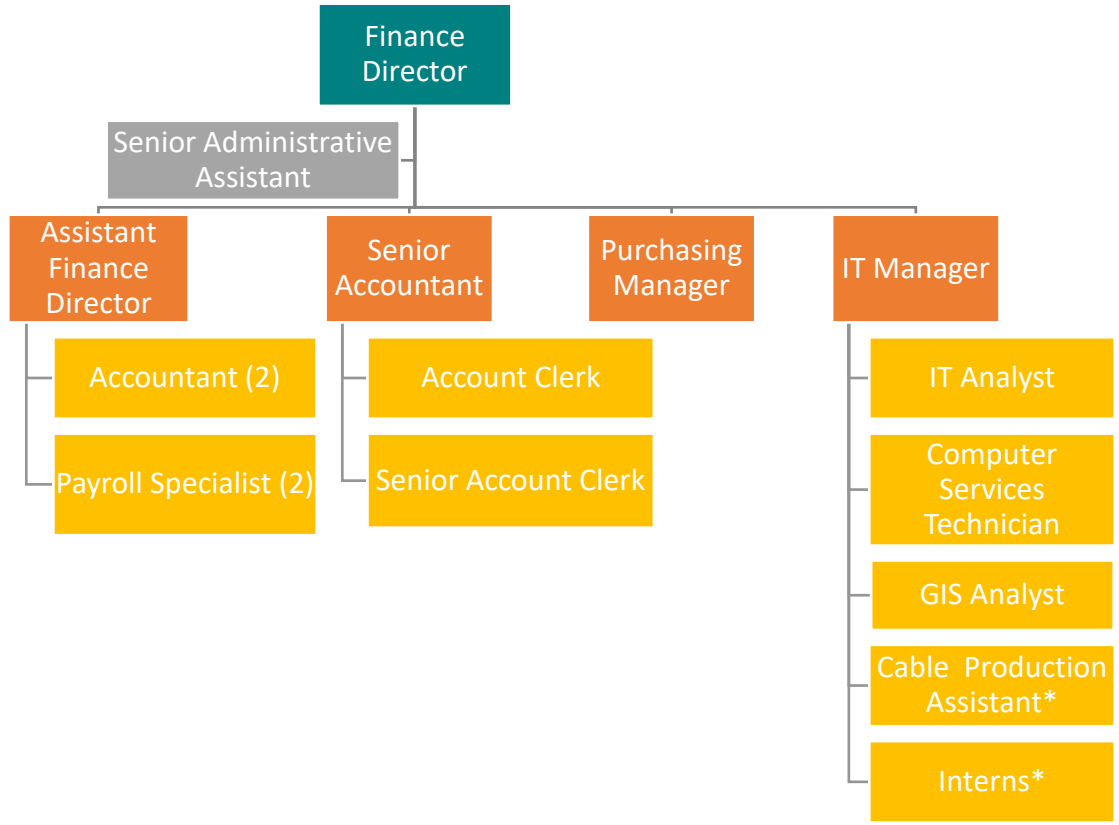
IT is also responsible for the administration of citywide telecommunications including the City’s telephone system and City cell phones.



General Fund

Finance Department

Organization Chart



*Part-time

General Fund

Finance Department					
	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Estimate	FY 2023-24 Proposed	Change
Full-Time					
Account Clerk	1	1	1	1	0
Accountant	4	2	2	2	0
Accounting Manager	0	0	0	0	0
Accounting Technician	1	0	0	0	0
Administrative Assistant I	1	0	0	0	0
Assistant Finance Director	1	1	1	1	0
Communications Technician	1	0	0	0	0
Computer Services Technician	1	1	1	1	0
Finance Director	1	1	1	1	0
GIS Analyst	0	0	1	1	0
Information Tech Analyst I	1	1	1	1	0
Information Technology Manager	1	1	1	1	0
Payroll Specialist	0	2	2	2	0
Purchasing Manager	1	1	1	1	0
Senior Account Clerk	1	1	1	1	0
Senior Accountant	0	1	1	1	0
Sr Administrative Assistant	0	1	1	1	0
Full-Time Total	15	14	15	15	0
Part-Time					
Cable Production Assistant	0	1	1	1	0
Intern - It	0	2	1	1	0
Management Analyst I	2	1	0	0	0
Sr Communications Technician	0	1	1	1	0
Part-Time Total	2	5	3	3	0
Grand Total	17	19	18	18	0

Goals and Objectives

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

Objectives:

1. Maintain and monitor the City’s fiscal health.
2. Continue to Implement State Auditor's fiscal recovery and fiscal recovery plans.
3. Assist with review & update contracts for waste hauling, towing and facility use.
4. Implement new purchasing policies.
5. Assist with updating fee schedule.
6. Implement new financial management system by June 30, 2023.



General Fund

Finance Department

7. Coordinate the exchange of Proposition A funds to generate General Fund revenue.
8. Receive Government Finance Officers Association's Certificate of Achievement for Excellence in Financial Reporting Award Program for the Fiscal Year ended June 30, 2022.
9. Receive Government Finance Officers Association's Distinguished Budget Presentation Awards Program for the Fiscal Year ended June 30, 2023.
10. Complete the Successor Agency reconciliation and secure repayment of all current and past enforceable obligations.
11. Develop a plan to begin addressing the City's Other Post-Employment Benefits (OPEB) Liability.
12. Create/update desk policies and procedures for each job function within the Finance Department to assist with training and succession planning.
13. Continue implementation of Fiscal Recovery Plan and submit quarterly to State Auditors.

City Council Goal: VI. A Well-Planned Community

Objectives:

1. Implement upgrade of new permit software by June 30, 2023.
2. Update GIS maps on City's website.
3. Upgrade City's microwave system to ensure network connectivity between city sites.

Accomplishments

- Improved City's fiscal health and fell off the list of high-risk cities as ranked by the California State Auditor. Improved West Covina's Overall Risk of Financial Distress from High to Moderate.
- Successfully completed eight separate audits and reduced the number of findings from one to zero.
- Received Distinguished Budget Presentation Award from the Government Finance Officers Association for fiscal year 2022-2023.
- Coordinated the exchange of approximately \$2.8 million in Proposition A funds with another agency resulting in \$2.1 million in revenue for the General Fund.
- Provided financial analysis throughout labor negotiations to aid in securing new agreements.
- 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.
- Reorganized the department to increase efficiencies and provide continuity of operations.
- Continued to review the City's Finance policies to ensure that the City has strong internal controls that detect errors in a timely fashion.
- 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.

General Fund

Finance Department

Performance Measures

Metric	Department Goal or Objective Addressed	FY 2021-22 Actual	FY 2022-23 Estimate	FY 2023-24 Estimate
Percent of Actual General Fund Revenue within Original Budget	#1	-21%	-3.75%	-3%
Significant Audit Findings	#1	1	0	0

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	771,438	833,880	889,141	914,551	80,671
Benefits	326,878	307,417	296,960	285,940	(21,477)
Overtime	568	2,860	1,492	1,500	(1,360)
PERS UAL Payment	69,692	59,242	57,270		(59,242)
Salaries & Benefits Total	1,168,576	1,203,399	1,244,863	1,201,991	(1,408)
Materials & Services					
Materials & Services	1,170,621	1,165,380	906,100	906,100	(259,280)
Maintenance & Repairs	2,775	2,800	2,800	2,800	-
Materials & Services Total	1,173,396	1,168,180	908,900	908,900	(259,280)
Allocated Costs					
Allocated Costs	63,900	63,900	63,900	90,780	26,880
Allocated Costs Total	63,900	63,900	63,900	90,780	26,880
1310-Finance Administration Total	2,405,873	2,435,479	2,217,663	2,201,671	(233,808)
1340-Information Technology					
Salaries & Benefits					
Salaries	279,363	396,640	315,902	437,786	41,146
Benefits	93,542	83,412	85,996	102,244	18,832
Overtime	2,456	3,680	847	900	(2,780)
PERS UAL Payment	16,321	21,740	21,017		(21,740)
Salaries & Benefits Total	391,682	505,472	423,762	540,930	35,458
Materials & Services					
Fuel	183	280	800	800	520
Materials & Services	614,409	515,500	819,300	825,300	309,800
Utilities	95,522	82,700	84,200	84,200	1,500
Maintenance & Repairs	21,160	29,000	31,000	31,000	2,000
Materials & Services Total	731,275	627,480	935,300	941,300	313,820
Allocated Costs					
Allocated Costs	-	2,200	1,200	1,900	(300)
Allocated Costs Total	-	2,200	1,200	1,900	(300)
1340-Information Technology Total	1,122,957	1,135,152	1,360,262	1,484,130	348,978
Grand Total	3,528,829	3,570,631	3,577,925	3,685,801	115,170

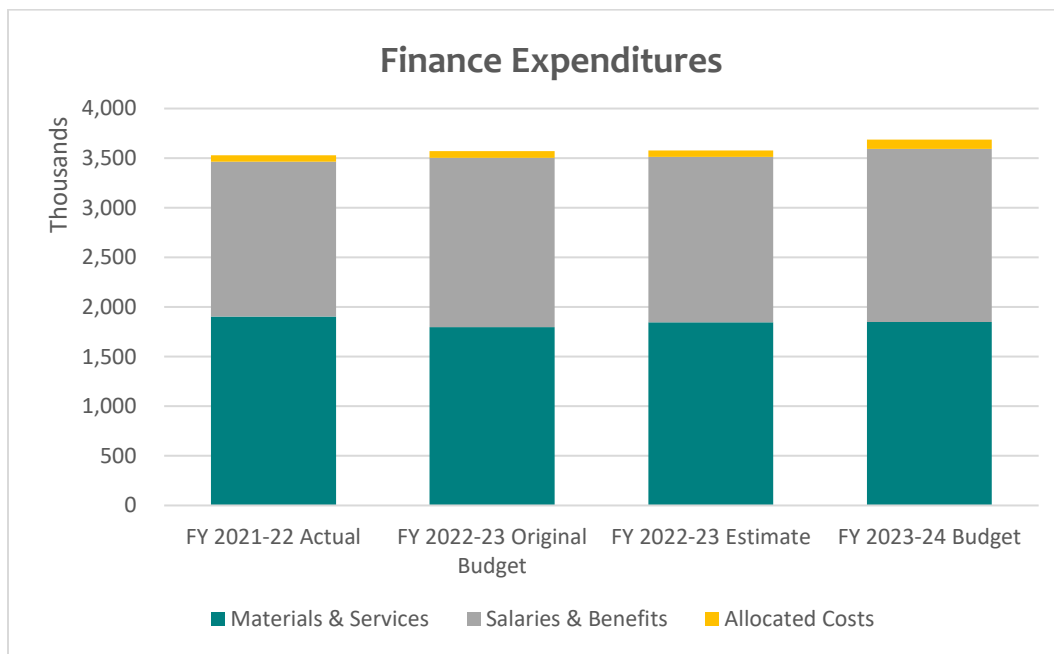


General Fund

Finance Department

Major Changes

- Base salaries have been updated to reflect new pension rates, increases provided within the current memorandums of understanding, and annual merit increases as applicable.
- The unfunded pension liability paid directly to CalPERS has been eliminated as the liability is now financed through the 2020 Lease Revenue Bonds.
- Allocated costs have increased to proportionally fund the escalating cost of general liability insurance and claims.
- Training funds were added under Information Technology.



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	2,405,873	2,435,479	2,217,663	2,201,671	(233,808)
Salaries & Benefits	1,168,576	1,203,399	1,244,863	1,201,991	(1,408)
Materials & Services	1,173,396	1,168,180	908,900	908,900	(259,280)
Allocated Costs	63,900	63,900	63,900	90,780	26,880
1340-Information Technology	1,122,957	1,135,152	1,360,262	1,484,130	348,978
Salaries & Benefits	391,682	505,472	423,762	540,930	35,458
Materials & Services	731,275	627,480	935,300	941,300	313,820
Allocated Costs	0	2,200	1,200	1,900	(300)
Grand Total	3,528,829	3,570,631	3,577,925	3,685,801	115,170



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General Fund

Human Resources Department

Mission Statement

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

About

The Human Resources Department serves approximately 303 full-time personnel and 71 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.
- 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

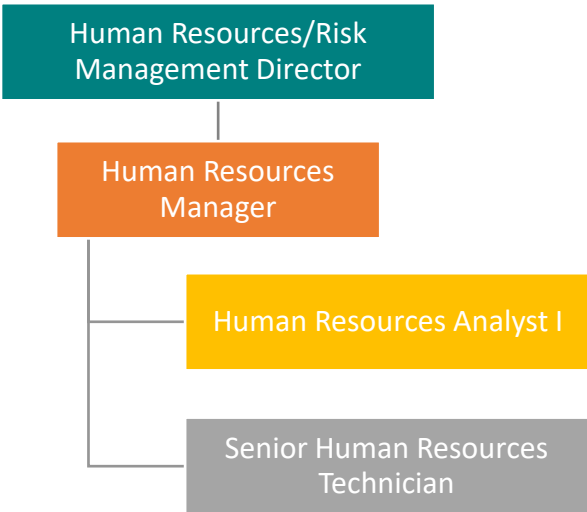
- Employee Injury Prevention and Rehabilitation Programs.
- Workplace Safety Programs.
- Employee Outreach and Training Programs.
- General Liability Insurance Program Administration:
 - Case Management.
 - Claims Administration.
 - Litigation Defense and Tort Claims Management.
 - Loss Control and Prevention 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.
- 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 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Estimate	FY 2023-24 Proposed	Change
Full-Time					
Administrative Assistant II	1	1	0	0	0
Human Resources Analyst I	1	0	1	1	0
Human Resources Director	1	1	1	1	0
Human Resources Manager	0	1	1	1	0
Human Resources Technician	1	1	0	0	0
Management Analyst I	0	0	0	0	0
Sr. Human Resources Technician	0	0	1	1	0
Full-Time Total	4	4	4	4	0
Part-Time					
Intern	0	0	1	1	0
Part-Time Total	0	0	1	1	0
Grand Total	4	4	5	5	0

Goals and Objectives

City Council Goal: Maintain and promote employee relations.

Objectives:

1. Begin negotiations successor Memoranda of Understanding (MOU's) for the following bargaining groups: Confidential, General, Maintenance and Crafts, Mid Management, Non-Sworn Safety Support, Police Safety, Police Management, and Fire Management.
2. 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.
3. Provide quarterly Wellness information to all employees via email notification.
4. Host Employee Appreciation events for staff throughout the year of 2023.

City Council Goal: Update City Personnel Rules including use policies.

Objectives:

1. Obtain approval of the updated/revised version of the City's Personnel Rules that now incorporates MOU changes as well as changes in law, policy, and best practices.
2. Continue records destruction project.

General Fund

Human Resources Department

City Council Goal: Employ known principles of risk management to address action items identified in the City Risk Management Evaluation.

Objectives:

1. Continue to ensure workplace safety protocols are in place for City employees as we navigate the end of a pandemic and communicate regular workplace health protocols.
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. Reduce workers' compensation claims and expenditures through better practices, pilot new programs for workers comp/return to work for Firefighters, and procedures in conjunction with CJPIA.
4. Reduce general liability claims and expenditures through better practices, employee trainings, and procedures in conjunction with CJPIA.
5. Ensure employees receive mandated trainings, such as SB 1343 and AB 1825, to stay compliant with laws.
6. Update the City's website as it relates to Risk Management, Workers Comp, and ADA compliance.

Accomplishments

- Negotiated 3-year a Memoranda of Understanding (MOU's) for Fire Safety through June 2025.
- Reviewed over 2,464 applications for fifty 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. Placed 10 + interns in various departments.
- Hired over eleven full-time and twenty-two part-time employees.
- Completed all outstanding tuition reimbursement for FY 2021-2022.
- Completed Electronic Benefits Open Enrollment the 2022-23 year for all current Full-Time employees.
- Hosted City-Wide Benefits Fair with activities, food, and raffles.
- Hosted multiple employee appreciation events: Ice Socials and a lunch.
- Increased social media status in both recruitment and employee appreciation.
- Implemented minimum wage increased per SB 3 (Leno Chapter 4), \$15.50 per hour effective January 1, 2023.
- Completed twenty-one safety related trainings.

General Fund

Human Resources Department

Performance Measures

Metric	Department Goal or Objective Addressed	FY 2021-22 Actual	FY 2022-23 Estimate	FY 2023-24 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 2021-22 Actual	FY 2022-23 Original Budget	FY 2022-23 Estimate	FY 2023-24 Budget	Increase/ (Decrease)
1401-HR Commission					
Salaries & Benefits					
Salaries	300	3,090	350	3,000	(90)
Benefits	9	53	10	83	30
Salaries & Benefits Total	309	3,143	360	3,083	(60)
1401-HR Commission Total	309	3,143	360	3,083	(60)
1410-Human Resources					
Salaries & Benefits					
Salaries	339,002	384,281	352,840	409,413	25,132
Benefits	136,250	148,248	119,845	138,591	(9,657)
PERS UAL Payment	29,068	21,740	21,017		(21,740)
Overtime	2,810	0	214	200	200
Salaries & Benefits Total	507,129	554,269	493,916	548,204	(6,065)
Materials & Services					
Materials & Services	349,687	207,925	212,900	212,900	4,975
Maintenance & Repairs	2,032	3,000	5,000	5,000	2,000
Utilities	1,259	1,560	2,400	2,400	840
Materials & Services Total	352,978	212,485	220,300	220,300	7,815
Allocated Costs					
Allocated Costs	24,200	24,200	24,200	34,380	10,180
Allocated Costs Total	24,200	24,200	24,200	34,380	10,180
1410-Human Resources Total	884,307	790,954	738,416	802,884	11,930
Grand Total	884,616	794,097	738,776	805,967	11,870

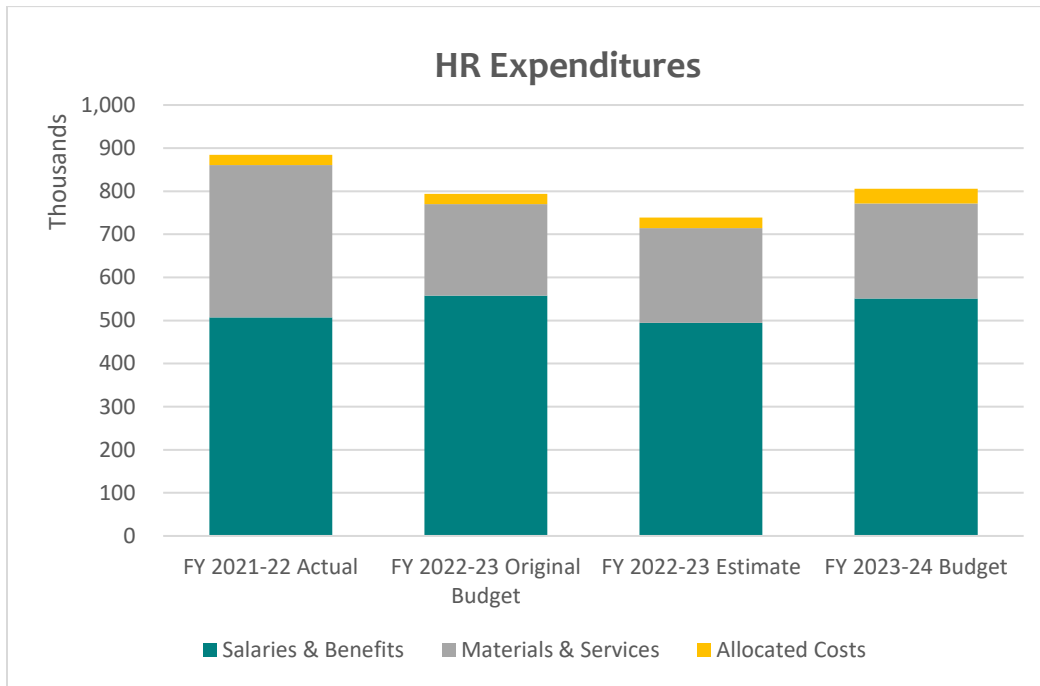
Major Changes

- Base salaries have been updated to reflect new pension rates, increases provided within the current memorandums of understanding, and annual merit increases as applicable.
- The unfunded pension liability paid directly to CalPERS has been eliminated as the liability is now financed through the 2020 Lease Revenue Bonds.
- Allocated costs have increased to proportionally fund the escalating cost of general liability insurance and claims.



General Fund

Human Resources Department



Expenditures by Division

	FY 2021-22 Actual	FY 2022-23 Original Budget	FY 2022-23 Estimate	FY 2023-24 Budget	Increase/ (Decrease)
1401-HR Commission	309	3,143	360	3,083	(60)
Salaries & Benefits	309	3,143	360	3,083	(60)
1410-Human Resources	884,307	790,954	738,416	802,884	11,930
Salaries & Benefits	507,129	554,269	493,916	548,204	(6,065)
Materials & Services	352,978	212,485	220,300	220,300	7,815
Allocated Costs	24,200	24,200	24,200	34,380	10,180
Grand Total	884,616	794,097	738,776	805,967	11,870



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.

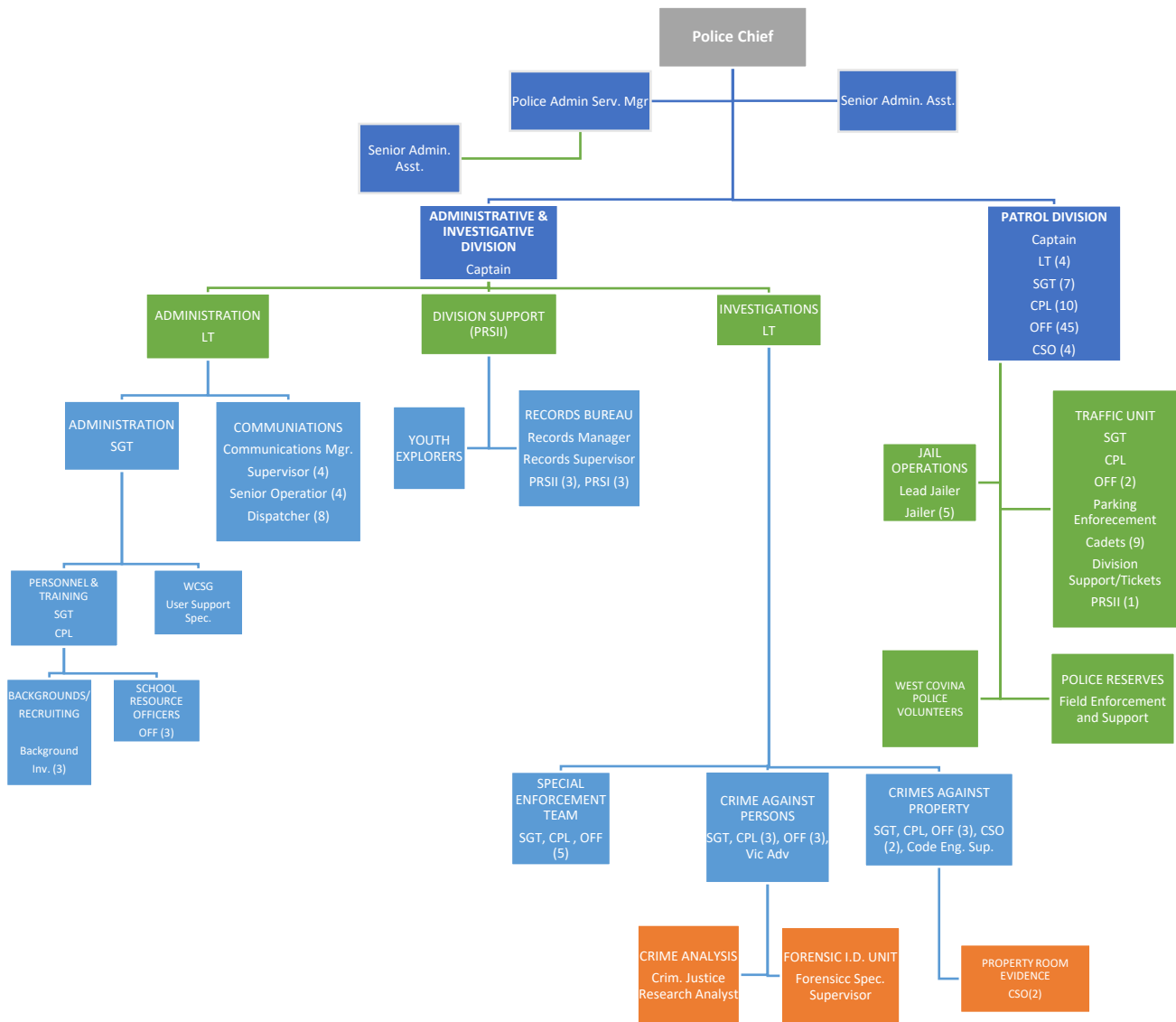
West Covina Service Group (WCSG)

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 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Estimate	FY 2023-24 Proposed	Change
Full-Time Sworn					
Corporal	17	17	17	17	0
Lieutenant	6	6	6	6	0
Officer	53	57	61	61	0
Police Captain	2	2	2	2	0
Police Chief	1	1	1	1	0
Police Officer Recruit	0	6	2	2	0
Sergeant	13	13	13	13	0
Full-Time Sworn Total	92	102	102	102	0
Full-Time					
Administrative Assistant I	1	0	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	8	8	8	0
Criminal Justice Res Analyst I	1	1	1	1	0
Forensic Specialist Supervisor	0	1	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	1	1	1	0
Police Records Specialist I	6	3	3	3	0
Police Records Specialist II	4	4	4	4	0
Police Records Supervisor	1	0	1	1	0
Public Safety Dispatcher	10	8	8	8	0
Senior Software Developer	0	0	0	0	0
Software Developer	0	0	0	0	0
Software Development Manager	0	0	0	0	0
Sr Administrative Assistant	2	2	2	2	0
Sr Communications Operator	3	4	4	4	0
User Support Specialist	1	1	1	1	0
Victim Advocate	1	1	1	1	0
Full-Time Total	55	48	49	49	0



General Fund

Police Department					
	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Estimate	FY 2023-24 Proposed	Change
Part-Time					
Administrative Aide	0	3	0	0	0
Office Aide III	0	2	2	2	0
Pd Lieutenant - Level 1 Reserv	0	1	1	1	0
Pd Officer - Level 1	0	1	1	1	0
Pd Reserve Commander	0	1	1	1	0
Pd Reserve Sergeant - Level 1	0	1	1	1	0
Police Background Investigator	0	0	3	3	0
Sr Communications Operator	1	1	1	1	0
Part-Time Total	1	10	10	10	0
Limited Service PT					
Police Cadet	0	7	9	9	0
Limited Service PT Total	0	7	9	9	0
Grand Total	148	167	170	170	0

- For 2023-2024, staffing needs remained consistent.

Goals and Objectives

City Council Goal: I. Protect Public Safety

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

- Continue to focus on the core mission of providing front-line law enforcement services to the community.
 - Work to provide quality safety services and traffic enforcement within the limits of available resources with the goal of reducing crime.
 - Work closely with regional and federal partners to actively monitor repeat violent offenders, target auto thefts, and reduce narcotics sales and distribution in the San Gabriel Valley.
 - Explore opportunities to expand and improve volunteer, intern and Reserve programs, to meet department needs and enhance cost effective employment experiences.
 - Rapidly respond to mental health cases and homelessness, by continuing two dedicated “HOPE” Officer positions.
- Demonstrate transparency and enhance department operations, including technology improvements.
 - Implement new body-worn camera system.
 - Continually update the public using the Department website and social media sites.
 - Reinstate the Citizens Academy program.



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.
- Parts of the Department were restructured, adapting and improving the organization of work. Additional Patrol Officers were redeployed on a returning overlap shift, to reduce response times, and increase enforcement and crime prevention.
- The Department demonstrated its ongoing commitment to transparency and community engagement. The Department published an Annual Review report with detailed information on many WCPD functions, services, and accomplishments. WCPD's social media pages kept residents informed about events, crime information, and police operations.
- The Department continued recruitment and hiring efforts. In the past year, the department conducted 10 recruitments and filled 16 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 1,799 individual contacts, cleared/removed 157 encampment sites, and successfully connected 705 individuals with homeless related services. Additionally, HOPE Officers issued 65 citations and made 165 arrests for crimes committed.
- The Department continued its excellent record of obtaining grants and using special funds to improve public safety and police operations. Items funded last year included a School Resource Officer (SRO) position to continue focusing on tobacco prevention at middle schools, vehicles and vehicle mounted equipment, dispatch radio equipment, traffic enforcement overtime, police supplies, and more.

General Fund

Police Department

Performance Measures

Metric	Department Goal or Objective Addressed	FY 2021-2022 Actual	FY 2022-23 Estimate	FY 2023-24 Estimate
Dispatched calls for service	#1	68,126	68,565	68,000
Officer-initiated contacts	#1	8,173	17,943	15,000
Felony arrest	#1	530	756	800
Misdemeanor arrest	#1	710	939	1,000
Traffic citations	#1	2,533	3,914	3,900
Contacts by HOPE Officers	#1	1,497	1,799	1,500
Homeless encampments cleared	#1	230	157	100
Public information updates published on Dept. social media	#2	200	200	200
Training reimbursement revenue received	#3	\$51,100	\$45,100	\$55,000

Expenditures

	FY 2021-22 Actual	FY 2022-23 Original Budget	FY 2022-23 Estimate	FY 2023-24 Budget	Increase/ (Decrease)
Salaries & Benefits	24,159,965	25,058,413	26,690,135	26,827,860	1,769,447
Salaries	12,214,040	13,215,365	13,990,937	14,696,497	1,481,132
Benefits	8,372,646	7,752,375	8,500,364	8,767,863	1,015,488
Overtime	2,958,764	3,125,240	3,265,518	3,363,500	238,260
PERS UAL Payment	614,516	965,433	933,316	0	(965,433)
Materials & Services	1,567,736	1,476,020	1,723,047	1,789,240	313,220
Materials & Services	1,062,742	998,170	1,137,122	1,170,300	172,130
Fuel	437,892	391,050	542,660	543,140	152,090
Utilities	57,006	72,700	34,890	61,700	(11,000)
Maintenance & Repairs	10,096	14,100	8,375	14,100	0
Allocated Costs	1,380,388	1,310,097	1,571,027	1,718,522	408,425
Allocated Costs	1,380,388	1,310,097	1,571,027	1,718,522	408,425
Grand Total	27,108,090	27,844,530	29,984,210	30,335,622	2,491,092

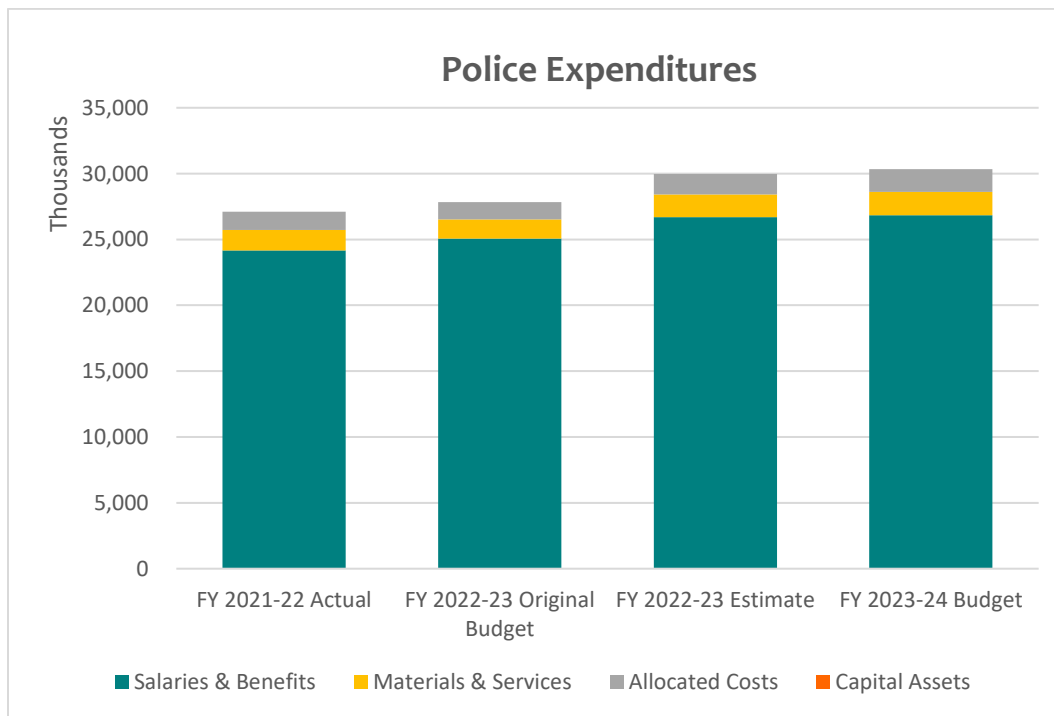


General Fund

Police Department

Major Changes

- Base salaries have been updated to reflect new pension rates, increases provided within the current memorandums of understanding, and annual merit increases as applicable.
- The unfunded pension liability paid directly to CalPERS has been eliminated as the liability is now financed through the 2020 Lease Revenue Bonds .
- Increase in materials & services is due to an increase in training, ammunition, and contractual services.
- Allocated costs have increased to proportionally fund the escalating cost of general liability insurance and claims.
- Salaries and benefits for five positions were moved into the general fund due to concluding grants and limitations in special revenue capacity.



General Fund

Police Department

Expenditures by Division

	FY 2021-22 Actual	FY 2022-23 Original Budget	FY 2022-23 Estimate	FY 2023-24 Budget	Increase/ (Decrease)
3110-Police Administration	5,172,990	5,491,935	5,705,198	6,668,993	1,177,058
Salaries & Benefits	3,987,112	4,342,207	4,404,662	5,348,114	1,005,907
Materials & Services	1,175,777	1,131,090	1,237,667	1,303,430	172,340
Allocated Costs	10,101	18,638	62,868	17,449	(1,189)
3115-Jail	538,572	573,051	601,071	584,304	11,253
Salaries & Benefits	538,572	573,051	601,071	584,304	11,253
3116-Dispatch	1,817,889	2,005,430	1,991,478	2,012,246	6,816
Salaries & Benefits	1,817,889	2,005,430	1,991,478	2,012,246	6,816
3120-Patrol	13,556,643	13,245,066	14,644,147	14,544,744	1,299,678
Salaries & Benefits	11,987,510	11,778,671	12,866,382	12,557,831	779,160
Materials & Services	289,411	255,220	369,030	369,360	114,140
Allocated Costs	1,279,722	1,211,175	1,408,735	1,617,553	406,378
3121-Traffic	767,113	996,406	989,128	914,115	(82,291)
Salaries & Benefits	764,667	994,746	981,288	908,195	(86,551)
Materials & Services	2,446	1,660	5,720	5,720	4,060
Allocated Costs	0	0	2,120	200	200
3125-Community Enhancement	53,826	46,713	54,601	70,351	23,638
Salaries & Benefits	53,826	46,713	54,601	70,351	23,638
3130-Investigations	3,928,855	4,063,317	4,480,695	4,208,993	145,676
Salaries & Benefits	3,738,188	3,894,983	4,272,761	4,014,943	119,960
Materials & Services	100,103	88,050	110,630	110,730	22,680
Allocated Costs	90,565	80,284	97,304	83,320	3,036
3131-Special Enforcement Team	1,272,203	1,422,612	1,517,893	1,331,876	(90,736)
Salaries & Benefits	1,272,203	1,422,612	1,517,893	1,331,876	(90,736)
Materials & Services	0	0	0	0	0
Grand Total	27,108,090	27,844,530	29,984,210	30,335,622	2,491,092



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General Fund

Fire

Mission Statement

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

About

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

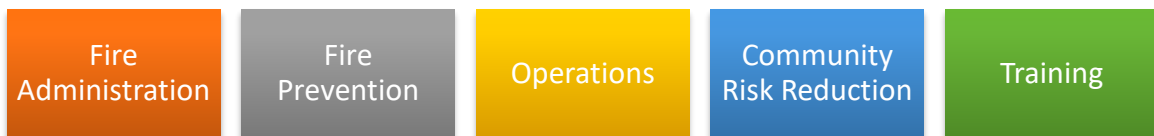
- Respond quickly.
- Treat people with respect and dignity.
- Utilize experience and training to assist in the "most appropriate" manner; and
- Look for additional opportunities to help make the community "safer."

From January 1, 2022, to December 31, 2022, the Fire Department responded to a total of 9,961 reported emergency incidents that originated from 9-1-1 calls. Emergency responses included 6,970 calls for medical assistance, 2,251 calls for public assistance, 250 false alarms, 163 hazardous conditions, 252 fires, and 75 other type calls, for a total estimated fire loss of \$2,084,735.00. The average response time to all incidents was 9 minutes and 25 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.

Community Risk Reduction

- Fiscal challenges have reduced the dedication of resources for emergency planning. This program is now an ancillary function of the Fire Department, worked on 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.



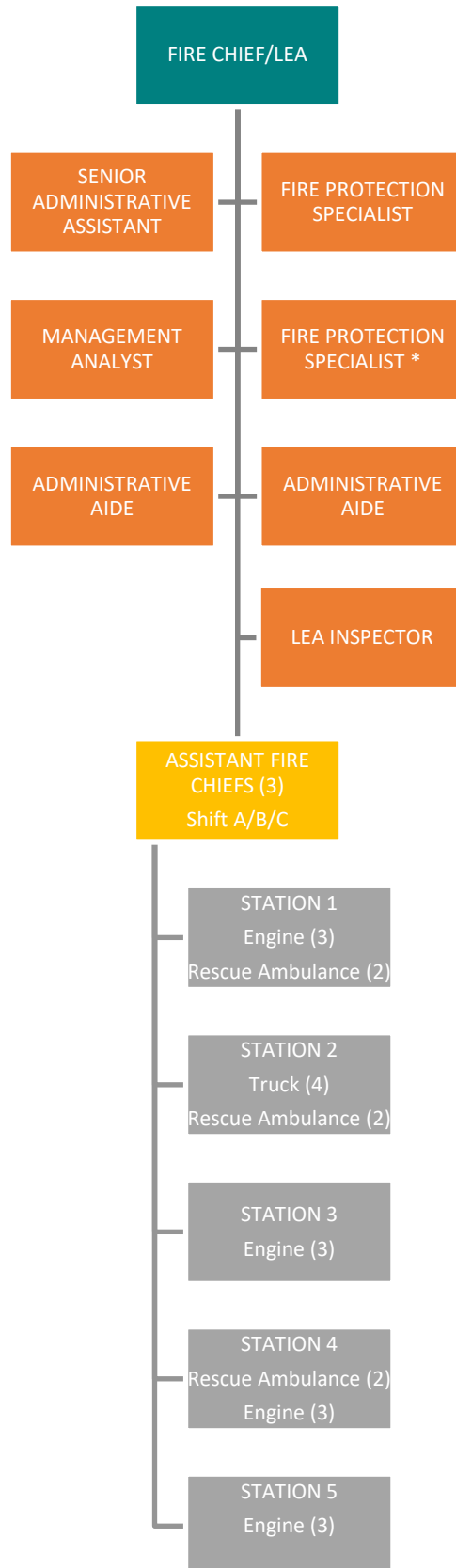
Training

- 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 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Estimate	FY 2023-24 Proposed	Change
Full-Time Sworn					
Assistant Fire Chief	3	3	3	3	0
Fire Captain	15	16	15	15	0
Fire Chief	1	1	1	1	0
Fire Engineer	15	15	15	15	0
Firefighter	3	9	9	9	0
Firefighter/Paramedic	33	27	27	27	0
Full-Time Sworn Total	70	71	70	70	0
Full-Time					
Administrative Aide	1	2	2	2	0
Fire Protection Specialist	1	1	1	1	0
Management Analyst I	1	0	1	1	0
Senior Account Clerk	1	0	0	0	0
Sr Administrative Assistant	1	1	1	1	0
Full-Time Total	5	4	5	5	0
Part-Time					
Fire Protection Specialist	0	1	2	1	-1
Part-Time Total	0	1	2	1	-1
Grand Total	75	76	77	76	-1

Goals and Objectives

City Council Goal: I. Protect Public Safety

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. Maintain a high level of operational readiness through enhanced training and development that will ensure prompt and efficient emergency response to all emergencies.
3. 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.
4. 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.
5. Increase community risk reduction within the fire prevention bureau.



General Fund

Fire

6. Research and apply for federal, state, and private grant opportunities for firefighter training and the procurement of firefighting equipment. Continue to maintain detailed grant records of current and past grant awards for compliance and to prepare for audits.
7. Continue to monitor and control the Fire Department budget, including constant staffing and strike team expenses. Explore all avenues of cost recovery and reimbursements through federal and state agencies.
8. Provide quality fiscal management in developing specifications, procurement, maintenance, and repairs for vehicles, apparatus, facilities, and firefighting equipment.
9. Establish an outreach/marketing program to residents and business and increase enrollment in the City's Ambulance Subscription Program including the development of new program materials, advisements, community partnerships, and promotion events.
10. Host the 5th 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).
11. Complete annual inspections on all business that have not been inspected for fire and life safety.
12. Train 2 additional members to the level of Hazard Material specialists and train additional 10 members to Urban Search and Rescue specialists.
13. Continue fire station improvements.
14. Fully implement pre-fire planning for all target hazards in accordance with national standards.
15. Continue to evolve our Fire Investigation unit by training more members.

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.
- Successfully trained three Firefighters to the rank of Firefighter/Paramedic thru Los Angeles County Paramedic Training Institute.

General Fund

Fire

- 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.
- Upgrade and replace equipment to industry standards including new SCBA's.
- Completed an extensive department wide fee study.
- Conduct annual apparatus pump, ladder, and fire hose testing to meet industry standards.
- Continued to utilize Enhanced data collection methodologies to identify emergency service improvement opportunities, for fire prevention and fire recovery.
- Continued to use a data collection and management system to maintain our fire protection system compliance with business in the city.
- Upgraded the Fire Departments incident report records management system.
- 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 21 different mutual aid wildland responses with, engine companies, Fireline EMTs, Field Observers, Chief Officers, specialized Urban Search and Rescue teams.
- Completed implementation and training of 2020 FEMA State Homeland Security Program (SHSP) Grant and replaced and update Urban Search and Rescue equipment for technical rescue.
- Full staffing in all ranks of Fire Suppressions operations section of the Fire Department.

Performance Measures

Metric	Department Goal or Objective Addressed	FY 2021-22 Actual	FY 2022-23 Estimate	FY 2023-24 Estimate
Total number of emergency responses that originated from 9-1-1 calls	#2	8,783	9,961	10,000+
Average response time to incidents	#2	6 minutes and 43 seconds	9 minutes and 25 seconds	8 minutes

General Fund

Fire

Expenditures

	FY 2021-22 Actual	FY 2022-23 Original Budget	FY 2022-23 Estimate	FY 2023-24 Budget	Increase/ (Decrease)
Salaries & Benefits	18,237,710	18,435,699	19,167,527	18,384,978	(50,721)
Salaries	7,432,670	7,859,180	8,194,133	8,577,733	718,553
Benefits	6,064,606	5,514,317	5,983,964	5,630,945	116,628
Overtime	3,540,808	3,356,760	4,181,308	3,908,700	551,940
Mutual Aid Overtime	968,421	1,138,225	259,772	267,600	(870,625)
PERS UAL Payment	231,206	567,217	548,350		(567,217)
Materials & Services	1,746,983	1,171,618	1,310,520	1,314,080	142,462
Materials & Services	1,494,132	921,238	973,370	973,540	52,302
Fuel	149,165	136,880	217,350	217,540	80,660
Utilities	80,556	83,400	81,980	85,900	2,500
Maintenance & Repairs	23,130	30,100	37,820	37,100	7,000
Capital Assets	29,995	0	0	0	0
Capital Assets	29,995	0	0	0	0
Allocated Costs	816,284	936,800	718,490	1,181,750	244,950
Allocated Costs	816,284	936,800	718,490	1,181,750	244,950
Grand Total	20,830,973	20,544,117	21,196,537	20,880,808	336,691

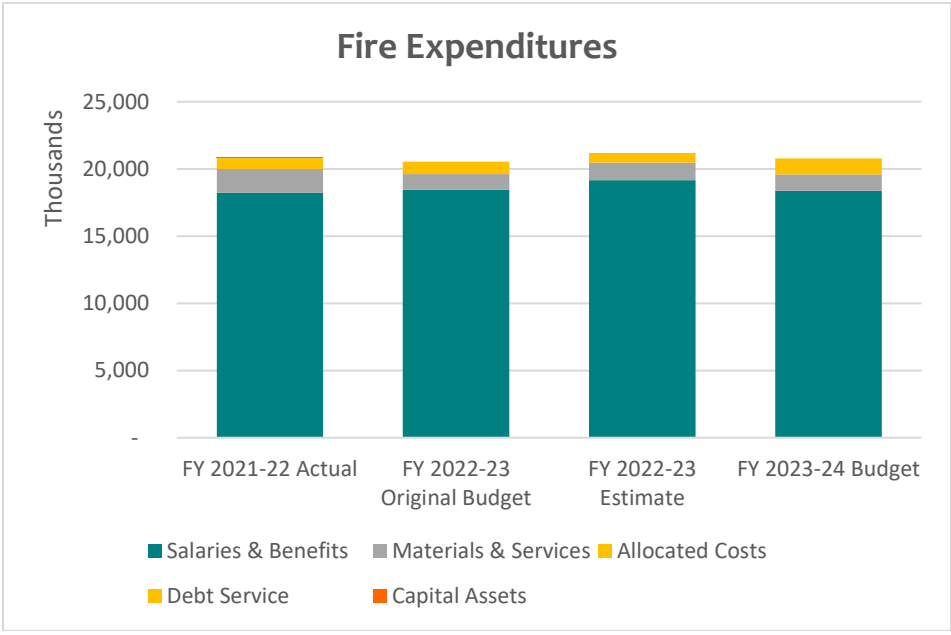
Major Changes

- Base salaries have been updated to reflect new pension rates, increases provided within the current memorandums of understanding, and annual merit increases as applicable.
- The unfunded pension liability paid directly to CalPERS has been eliminated as the liability is now financed through the 2020 Lease Revenue Bonds.
- Allocated costs have increased to proportionally fund the escalating cost of general liability insurance and claims.
- Funding was added under Materials & Services to fund ambulance gurney maintenance and additional personal protective equipment.



General Fund

Fire



Expenditures by Division

	FY 2021-22 Actual	FY 2022-23 Original Budget	FY 2022-23 Estimate	FY 2023-24 Budget	Increase/ (Decrease)
3210-Fire Administration	20,625,793	20,327,613	21,052,956	20,549,006	221,393
Salaries & Benefits	18,124,535	18,307,995	19,100,336	18,243,076	(64,919)
Materials & Services	1,654,979	1,082,818	1,234,130	1,124,180	41,362
Capital Assets	29,995	0	0	0	0
Allocated Costs	816,284	936,800	718,490	1,181,750	244,950
3230-Fire Prevention	190,373	198,804	128,891	213,002	14,198
Salaries & Benefits	113,175	127,704	67,191	141,902	14,198
Materials & Services	77,198	71,100	61,700	71,100	0
3240-Emergency Services	14,807	17,700	14,690	16,800	(900)
Materials & Services	14,807	17,700	14,690	16,800	(900)
Grand Total	20,830,973	20,544,117	21,196,537	20,880,808	336,691



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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 management 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. 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.

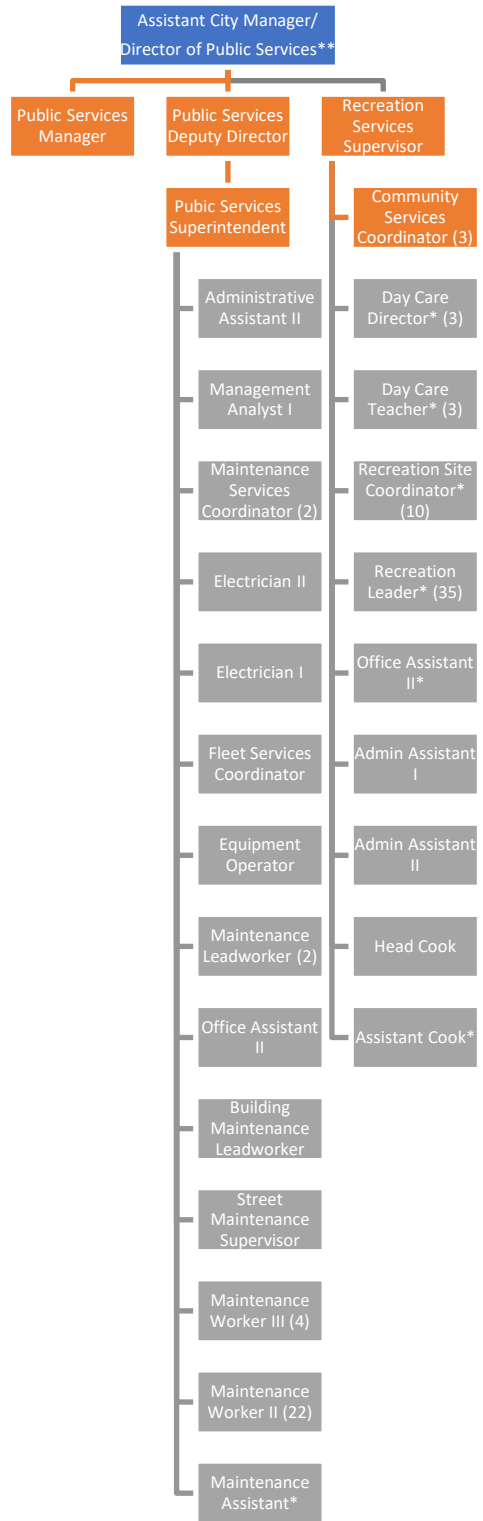
The Public Services Department is divided into the following divisions:



General Fund

Public Services Department

Organization Chart



*Part-time / Limited Service PT

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



General Fund

Public Services Department					
	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Estimate	FY 2023-24 Proposed	Change
Full-Time					
Administrative Assistant I	2	1	1	1	0
Administrative Assistant II	1	2	2	2	0
Building Maintenance Leadworker	1	1	1	1	0
Community Services Coordinator	2	4	3	3	0
Contract Coordinator	1	0	0	0	0
Electrician I	0	1	1	1	0
Electrician II	1	1	1	1	0
Electrician Leadworker	1	0	0	0	0
Equipment Operator	1	1	1	1	0
Fleet Services Coordinator	1	0	0	1	1
Head Cook	1	1	1	1	0
Maintenance Leadworker	3	0	2	2	0
Maintenance Services Supervisor	1	0	0	0	0
Maintenance Svcs Coordinator	0	3	3	2	-1
Maintenance Worker II	8	17	22	22	0
Maintenance Worker III	1	1	4	4	0
Management Analyst I	1	1	1	1	0
Office Assistant II	0	1	1	1	0
Operations Technician	1	0	0	0	0
Public Services Deputy Director	0	1	1	1	0
Public Services Manager	1	1	1	1	0
Public Services Superintendent	1	1	1	1	0
Recreation Services Supervisor	1	0	1	1	0
Senior Account Clerk	1	0	0	0	0
Senior Maintenance Worker	0	1	1	0	-1
Street Maintenance Supervisor	0	0	0	1	1
Full-Time Total	31	39	49	49	0
Part-Time					
Assistant Cook	1	1	1	1	0
Maintenance Assistant	0	1	1	1	0
Part-Time Total	1	2	2	2	0



General Fund

Public Services Department

	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Estimate	FY 2023-24 Proposed	Change
Limited Service PT					
Day Care Director	0	3	3	3	0
Day Care Teacher	0	5	5	3	-2
Office Assistant I	0	0	1	1	0
Recreation Assistant	0	1	0	0	0
Recreation Leader	0	38	35	35	0
Recreation Site Coordinator	0	9	10	10	0
Limited Service PT Total	0	56	54	52	-2
Grand Total	32	97	105	103	-2

Goals and Objectives

City Council Goal: VIII. Enhance City Image & Effectiveness

Objectives:

1. Continue to provide the highest level of service, while maintaining fiscal responsibility in providing new special events, volunteer opportunities, and promotion of community activities.
2. Focus on partnerships with organizations in the West Covina Community Service Group and begin to offer community volunteerism opportunities and events in the City of West Covina.
3. Continue to work with Sports Council and youth sport groups to provide athletic opportunities for residents.
4. 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. Oversee development and implementation of the five-year Capital Improvement Program (CIP).
7. Oversee department operations to ensure essential services are provided and the City’s infrastructure is maintained.
8. 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.
9. Manage and monitor South Coast Air Quality Management District (SCAQMD) subvention funds.
10. Continue to report transit information to the National Transportation Database, which results in additional Proposition A funds to offset costs of transportation services.
11. Submit application for Tree City USA Recertification.
12. 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.



General Fund

Public Services Department

13. Continue to promote and educate residents about the California Refund Value (CRV), Sharps collection, and low-income senior citizen discount waste collection programs.
14. Continue to complete all graffiti abatement requests within the 48-hour response window.
15. Continue sewer manhole roach abatement.
16. Complete Maintenance and Servicing improvements for Proposition A County Park Bond Funded project, including improvements to the Del Norte Dog Park

Accomplishments

- Improved communication and marketing efforts as facilities began to reopen for all classes, programs, and events. Reintroduced the Discover newsletter & Community Recreation Guide. In addition to enhancing the City's website and social media channels.
- Submitted grant completion document package and reimbursement request for \$244,109 of Prop 68 Per Capita funds awarded to replace the playground at Cortez Park.
- The Senior Services Division continues to offer quality special events for seniors by celebrating Thanksgiving, New Year's, Valentine's Day, St. Patrick's Day, and an Easter Egg Hunt. Over 3,000 seniors have participated in Special Events since July 2022.
- Staff collaborated with local restaurants such as Chick-Fil-A to provide donated meals to senior program participants.
- Community Services Division hosted monthly LA Regional Food Bank Distributions providing non-perishable food bank boxes to 350 seniors.
- The Go West Shuttle provided service to over 26,387 passengers, while Dial-A-Ride service provided approximately 7,469 rides to West Covina residents. In addition, there were 126 Dial-A-Ride applications processed.
- Expanded Dial-A-Ride service area and operating hours.
- Partnered with Uber and launched Move WC to provide subsidized rides to residents aged 65 years and over.
- 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 2022-2023 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 2022-2023).
- Applied for and received "Tree City USA" recertification for the 41st 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.
- Successfully re-instated the in-person AARP tax program which is currently servicing over 220 senior clients for the 2022 tax season.

General Fund

Public Services Department

- 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.
- Received over \$100k in Proposition A Funds for self-reporting to the National Transit Database.
- 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 awarded a grant through the National Parks and Recreation Association to conduct a fitness program for seniors at Palm View Center.
- The Senior Meals Program transitioned from meal delivery/drive thru service back to in-person meal program. The program has served 31,220 meals to seniors.
- Obtained HCBS Grant from LA County Aging & Disabilities Department in the amount of \$2,628 for the Senior Center Meal Program.
- Raised over \$6,500 in sponsorships for the Senior Center.
- Implemented new programs including Latin Dance, Zumba, pickleball, and various new workshops including gardening, nutrition bingo, and laughter yoga.
- Partnered with GSGV Rotary to host quarterly shoe drives.
- Senior Center culinary staff prepared 500 appetizers, meals, and desserts for employees, sponsors, and guests attending the Centennial Celebration dinner.
- Created a Tiny Tots program at Shadow Oak Community Center for children ages 3-5 years old.
- Established educational classes including piano, Introduction to Spanish, and arts & crafts at Shadow Oak Community Center.
- Hosted several events including Paper Shredding, Used Motor Oil Collection and Free Filter Exchange, Annual Household Hazardous Waste, Electronic Waste, and Compost Giveaway which resulted in a collection of 338 filters, 194 gallons of motor oil, mixed e-waste scrap weighing 45,798 pounds, 6,710 gallons of motor oil, 15,800 pounds of paper, 43-gallon containers of sharp needles, and 50 tons of compost.
- Six fields at the WC Sportsplex were upgraded with infield mix and laser level to provide a high-quality playing surface for athletes. These upgrades provide a smoother and more consistent surface for athletes to play on, which reduces the risk of injuries. This also allows water to drain quicker, reducing the likelihood of rainouts or game cancellations.
- Successfully brought back the Adult Softball League program and tournaments for youth baseball, youth softball, and adult softball at the Sportsplex.
- Created the Adult Soccer League program to promote healthy competition and encourage active participation in sports.

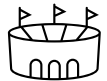
General Fund

Public Services Department

- Hosted the City's first-ever Spring Festival in March 2022 which brought together thousands of residents for a weekend of fun and entertainment. Over 80 vendors and community groups, a carnival, and several bands participated in the event.
- Hosted the ESPN All-Star Friday Night event, which celebrated the MLB All-Star Weekend in grand style. The event was a huge success which attracted many participants. The event was broadcasted on live radio on ESPNLA 710. The talk show hosts were impressed with the facilities at the Sportsplex, showcasing the city's commitment to providing top-notch sports facilities.
- Cameron Park Community center introduced new programs like youth basketball, pickleball, an adult basketball league, and new recreation classes including a belly dance class and a middle school volleyball class.

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.



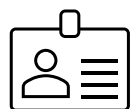
The Division also hosts special events each year to celebrate the community's diverse culture, holidays, youth and senior populations, summer vacations, and sports league openings. In addition, the City also partners with community-based organizations to provide many more special events.

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
- West Covina Cool Kids of Summer – Water Days
- Festival of Frights
- Kartober-fest-Kiwanis
- MLK Day Celebration – San Gabriel Valley NAACP
- Tree Lighting Ceremony and Let It Snow Event
- Centennial Spring Festival
- Easter Egg Hunt – Kiwanis
- Independence Day Celebration
- National Night Out with West Covina PD
- Centennial Birthday Celebration
- Children's Christmas Parade - Kiwanis

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

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



General Fund

Public Services Department

- Involvement in localized and regional homeless services advocacy organizations.
- Providing support to the Community and Senior Services Commission.

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

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



The 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)
- Homeless

During Fiscal Year 2022-23, the CSSC was instrumental in:

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

Environmental Services

The Environmental Services promotes the waste reduction, reuse, and recycling through programs such as Earth Day/Arbor Day, America Recycles Day, Beverage Container Recycling/Litter Reduction, Used Motor Oil Collection and Filter Exchange events, bi-monthly Electronic Waste Collections, "Sharps" Container Collection, and Annual Household Hazardous Waste Roundups. It also



General Fund

Public Services Department

provides assistance to residents and businesses regarding waste collection and the low-income senior citizen discount program.

This year’s environmental events are as follows:

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

Performance Measures

Service Indicators	2019-2020 Actuals	2020-2021 Actuals	2021-2022 Actuals
Adult Drop-In basketball & volleyball	4,042	-	1,359
Adult sports participants served	130	-	150
Youth Drop-in game room	12,000	-	12,500
Youth Drop-in gym	3,000	-	3,500
Drop-in Totals	19,172	-	17,509
Facility Bookings- Cameron Community Center			
East Gym	625	266	832
West Gym	453	243	254
Multi-Purpose Room	90	23	18
Cameron Community Center Total	1,168	532	1,104
Park Pavilion Rentals			
Cameron Park	43	2	36
Cortez Park	41	1	43
Del Norte Park	31	-	45
Friendship Park	2	-	-
Galster Park	12	-	18
Gingrich Park	3	-	-
Orangewood Park	-	1	-
Palm View Park	20	-	23
Shadow Oak Park	20	1	8
Park Pavilion Rental Totals	172	5	173
Recreation class registration (Cameron)	4,689	-	5,282
Child Care Programs (4 sites)	17,071	-	491
Passport Services			
Passport Processing Fee	289	16	263



General Fund

Public Services Department

Public Service Maintenance

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

Buildings

This section provides preventative maintenance and repairs for City-owned buildings and facilities including the following services: HVAC, electrical, plumbing, carpentry, painting, general repair, and custodial services.



Streets and Sewer

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

Parks Maintenance

This 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.



Fleet and 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.

General Fund

Public Services Department

Performance Measures

Service Indicators	2019-2020 Actuals	2020-2021 Actuals	2021-2022 Actuals
Maintenance			
City Facility Maintenance - All Others	126	91	116
City Facility Repair Request Police Department	44	45	7
City Facility Repair Request Fire Department	47	77	7
City Park - Dog Bag devices empty	1	-	8
City Park Community Centers	85	47	31
City Sidewalk Issues	82	74	96
City Sports Facilities	22	68	45
Damaged or Missing Street Sign	71	66	113
Discarded Trash Item - Illegal	356	421	544
Dog Park	8	18	16
Electrical Issues at City facilities	48	43	74
Fallen Branch or City Tree	96	281	326
Graffiti	2,841	4,073	3,855
Manholes and Cleanouts	10	38	24
Other	301	151	9
Park Irrigation Issues	82	89	61
Pot Holes or Damages to Street	214	105	194
Restrooms in Parks	7	50	24
Sewer Orders	6	16	11
Slow Drainage/Lateral Stoppage	48	27	19
Storm Drain/Catch Basin	18	22	18
Street Lights Owned and Maintained by SCE	7	14	23
Street Lights owned by the City	37	60	95
Traffic Signal Lights	149	226	211
Trash in City Parks	85	92	33
Tree Trim Request	646	432	359
Water Fountain - City Parks	7	9	8
Weeds & Overgrown Vegetation	65	120	107

General Fund

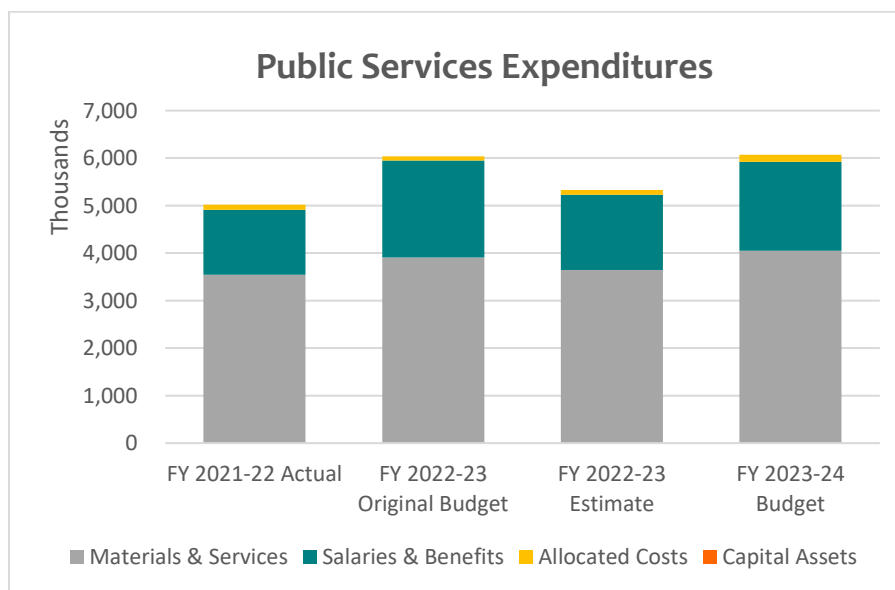
Public Services Department

Expenditures

	FY 2021-22 Actual	FY 2022-23 Original Budget	FY 2022-23 Estimate	FY 2023-24 Budget	Increase/ (Decrease)
Salaries & Benefits	1,371,019	2,041,365	1,578,039	1,874,600	(166,765)
Salaries	948,646	1,597,493	1,152,405	1,411,913	(185,580)
Benefits	323,511	336,833	236,974	324,287	(12,546)
Overtime	50,017	51,110	134,595	138,400	87,290
PERS UAL Payment	48,844	55,929	54,065	0	(55,929)
Materials & Services	3,543,086	3,908,110	3,647,382	4,047,690	139,580
Materials & Services	2,374,423	2,628,650	2,501,881	2,789,900	161,250
Utilities	1,109,694	1,173,300	1,121,572	1,152,200	(21,100)
Maintenance & Repairs	50,149	98,900	13,749	95,400	(3,500)
Fuel	8,821	7,260	10,180	10,190	2,930
Allocated Costs	107,202	86,700	107,000	150,600	63,900
Allocated Costs	107,202	86,700	107,000	150,600	63,900
Grand Total	5,021,307	6,036,175	5,332,421	6,072,890	36,715

Major Changes

- Base salaries have been updated to reflect new pension rates, increases provided within the current memorandums of understanding, and annual merit increase as applicable.
- The unfunded pension liability paid directly to CalPERS has been eliminated as the liability is now financed through the 2020 Lease Revenue Bonds.
- Allocated costs have increased to proportionally fund the escalating cost of general liability insurance and claims



General Fund

Public Services Department

Expenditures by Division

	FY 2021-22 Actual	FY 2022-23 Original Budget	FY 2022-23 Estimate	FY 2023-24 Budget	Increase/ (Decrease)
4140-Maintenance Service	198,990	254,916	279,479	271,398	16,482
Salaries & Benefits	117,950	168,516	169,637	165,318	(3,198)
Materials & Services	75,140	80,500	103,942	94,000	13,500
Allocated Costs	5,900	5,900	5,900	12,080	6,180
4142-Park Maintenance	1,639,682	1,687,135	1,456,677	1,796,987	109,852
Salaries & Benefits	26,686	44,345	25,356	22,687	(21,658)
Materials & Services	1,577,796	1,607,590	1,396,121	1,704,190	96,600
Allocated Costs	35,200	35,200	35,200	70,110	34,910
4144-City Buildings	1,121,026	1,113,618	1,092,225	1,169,265	55,647
Salaries & Benefits	91,385	169,018	141,786	136,455	(32,563)
Materials & Services	995,142	910,100	915,939	982,400	72,300
Allocated Costs	34,500	34,500	34,500	50,410	15,910
4147-Graffiti	129,434	203,496	103,850	200,418	(3,078)
Salaries & Benefits	107,490	182,596	95,496	179,518	(3,078)
Materials & Services	21,945	20,900	8,354	20,900	0
5101-Community Services Commission	2,162	6,287	4,395	4,624	(1,663)
Salaries & Benefits	2,162	6,287	4,395	4,624	(1,663)
5110-Community Services Administration	241,779	493,136	312,329	557,213	64,077
Salaries & Benefits	190,236	390,716	143,858	447,413	56,697
Materials & Services	19,941	91,320	137,071	92,100	780
Allocated Costs	31,602	11,100	31,400	17,700	6,600
5131-California Afterschool Program	0	0	0	0	0
Salaries & Benefits	0	0	0	0	0
5132-Wescove Afterschool Program	18,249	102,048	6,168	0	(102,048)
Salaries & Benefits	16,676	85,448	4,568	0	(85,448)
Materials & Services	1,573	16,600	1,600	0	(16,600)
5133-Vine Afterschool Program	136,220	104,854	166,256	129,875	25,021
Salaries & Benefits	122,901	85,054	144,633	107,875	22,821
Materials & Services	13,319	19,800	21,623	22,000	2,200
5134-Orangewood Afterschool Program	92	100,181	0	0	(100,181)
Salaries & Benefits	92	100,181	0	0	(100,181)
5135-Palmview Center	29,979	158,590	7,237	75,603	(82,987)
Salaries & Benefits	28,586	140,990	5,986	58,903	(82,087)
Materials & Services	1,392	17,600	1,251	16,700	(900)
5150-Special Events	39,807	109,710	278,297	193,900	84,190
Salaries & Benefits	27,218	9,710	122,668	93,900	84,190
Materials & Services	12,588	100,000	155,629	100,000	0
5161-Cameron Community Center	450,516	472,938	492,017	460,222	(12,716)
Salaries & Benefits	301,935	239,838	292,555	255,422	15,584
Materials & Services	148,581	233,100	199,462	204,800	(28,300)
5162-Facility Rentals	43,639	51,166	25,983	52,390	1,224
Salaries & Benefits	43,639	49,866	25,983	50,790	924
Materials & Services	0	1,300	0	1,300	0
Allocated Costs	0	0	0	300	300



General Fund

Public Services Department

	FY 2021-22 Actual	FY 2022-23 Original Budget	FY 2022-23 Estimate	FY 2023-24 Budget	Increase/ (Decrease)
5165-Recreation Classes (Shadow Oak)	135,647	240,759	168,593	234,741	(6,018)
Salaries & Benefits	126,938	145,959	146,630	139,941	(6,018)
Materials & Services	8,708	94,800	21,963	94,800	0
5167-Sportsplex	934	0	934	0	0
Materials & Services	934	0	934	0	0
5180-Senior Citizen Center	216,249	308,758	309,808	305,588	(3,170)
Salaries & Benefits	167,003	199,258	254,488	196,088	(3,170)
Materials & Services	49,247	109,500	55,320	109,500	0
5182-Senior Citizen Rentals	0	23,583	0	15,666	(7,917)
Salaries & Benefits	0	23,583	0	15,666	(7,917)
5187-Senior Excursions	123	0	0	0	0
Salaries & Benefits	123	0	0	0	0
5190-Animal Control	616,781	605,000	628,173	605,000	0
Materials & Services	616,781	605,000	628,173	605,000	0
Grand Total	5,021,307	6,036,175	5,332,421	6,072,890	36,715



General Fund

Community Development

Mission Statement

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

About

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

Building

Community & Economic Development

Engineering

Planning

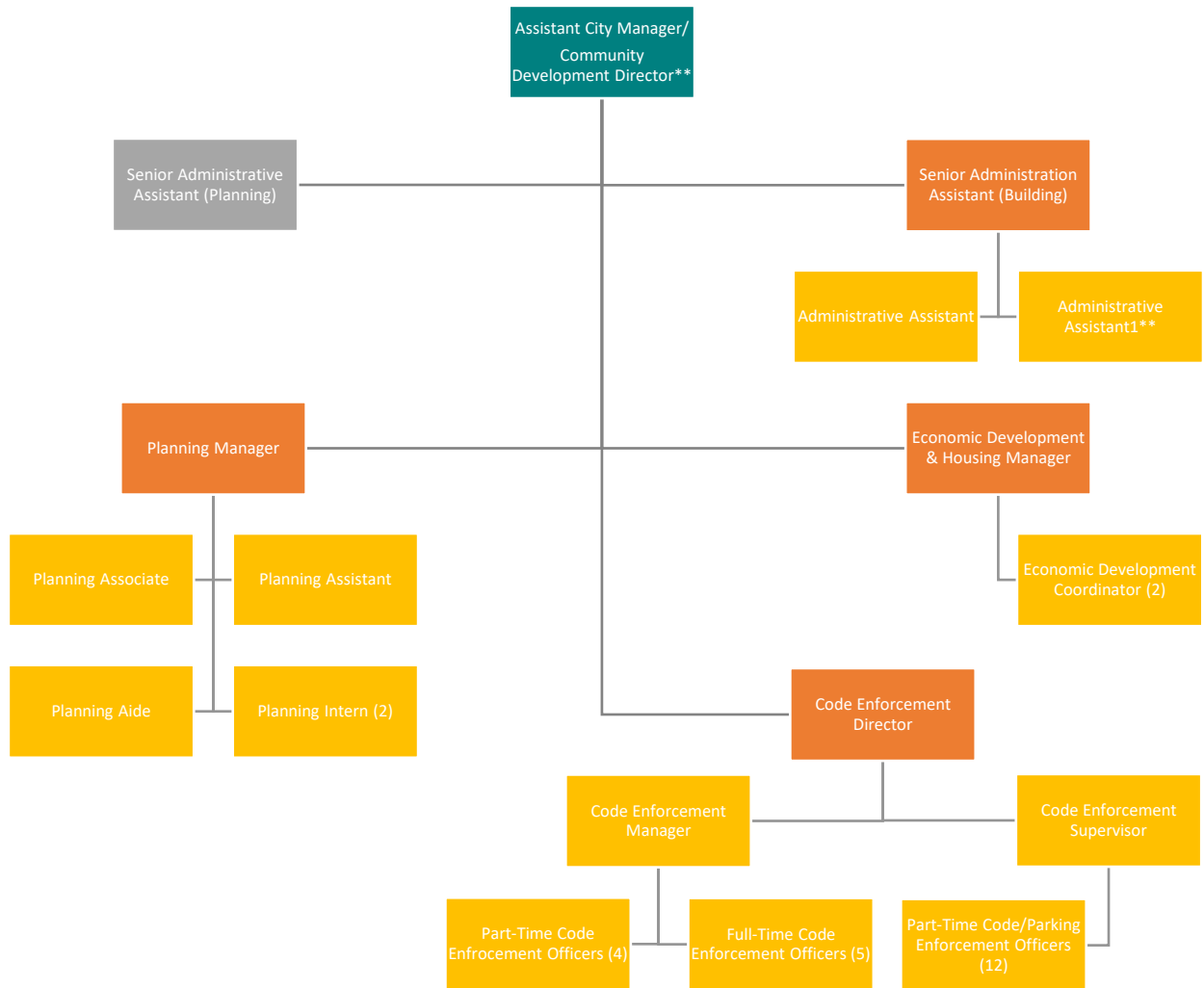
Code Enforcement



General Fund

Community Development

Organization Chart



**Part-time*

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



General Fund

Community Development					
	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Estimate	FY 2023-24 Proposed	Change
Full-Time					
Administrative Assistant I	1	1	2	2	0
Code Enforcement Director	0	0	0	1	1
Code Enforcement Manager	1	1	1	0	-1
Code Enforcement Officer	0	0	4	4	0
Code Enforcement Supervisor	1	1	1	1	0
Community Development Director	0	0	0	0	0
Econ Dev Housing Manager	1	1	1	1	0
Econ Dev Project Coordinator	1	1	2	1	-1
Econ Dev Project Manager	0	0	0	1	1
Economic Dev Specialist	1	1	0	0	0
Planning Assistant	2	1	1	1	0
Planning Associate	0	1	1	1	0
Planning Manager	1	1	1	1	0
Sr Administrative Assistant	2	2	1	1	0
Full-Time Total	11	11	15	15	0
Part-Time					
Code Enforcement Officer	2	14	6	7	1
Office Aide III	0	1	1	1	0
Planning Aide	0	0	1	1	0
Planning Intern	0	1	1	1	0
Part-Time Total	2	16	9	10	1
Grand Total	13	27	24	25	1

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



Goals and Objectives

City Council Goal: VIII. Enhance City Image & Effectiveness

Objectives:

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

Accomplishments

- Provided plan review and inspection services for construction activities in the City including 2539 E Garvey (2 new retail buildings), 1611 W. San Bernardino (24 unit commercial condominium building), 1912 W. Merced (38 residential units), 1932 E. Garvey (Tesla tenant improvements), 987 S. Glendora (Hong Kong Plaza renovations, 1115 S Sunset (Queen of the Valley Medical Office Building construction), Meritage (56-unit condominiums), Cameron II (86 Townhome units), Vincent Place (119 residential units), Walnut Grove (159 residential units).
- Updated and simplified Building Code 2023 Los Angeles County Amendment to the 2022 California Building Code.

Performance Measures

Measure	Department Goal or Objective Addressed	FY 2021-22 Actual	FY 2022-23 Estimate	FY 2023-24 Estimate
Building Permits Issued	#1	2,321	2,021	2,201
New Single-Family Residence	#1	245	60	100
New Multi-Family Residence	#1	295	0	0
New Commercial	#1	5	0	3
Electrical Permits Issued	#1	1,160	860	991
Mechanical Permits Issued	#1	656	356	589
Plumbing Permits Issued	#1	804	504	761
Total Permits Issued	#1	4,941	3,801	4,645
Valuation of Permits	#1	\$182,126,228.34	\$147,000,000.00	\$162,000,000.00



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 community members and visitors. Compliance with City Codes helps to maintain healthy neighborhoods and creates an improved quality of life in our city. Code enforcement encourages property maintenance that promotes a quality aesthetic appearance throughout the city. Enforcing the City Codes includes conducting field inspections, documenting, and abating problems, and responding to citizen’s complaints.



Goals and Objectives

City Council Goal: VIII. Enhance City Image & Effectiveness

Objectives:

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

Accomplishments

- Staffing was increased to include a supervisor and 4 full-time code enforcement officers.
- Code Enforcement resolved over 7,000 cases for trash and debris, 450 inoperative vehicles, and 180 cases for construction without permit.
- Enhanced functions and improved technology of our code enforcement case management software.
- Implemented a proactive systematic survey throughout the city to identify and remove abandoned vehicles from city streets.
- Implemented program and utilized code enforcement officers for the issuance of parking citations.
- More than 75% of all Code Enforcement cases were initiated by staff rather than simply reacting to complaints. Proactive enforcement resolves issues before they affect entire neighborhoods.
- Using part-time officers, the city was able to provide Code Enforcement services seven days per week.

Performance Measures

Measure	Department Goal or Objective Addressed	FY 2021-22 Actual	FY 2022-23 Estimate	FY 2023-24 Estimate
Number of Cases	#1	4,372	3,000	3,500
Code Violations Identified	#1	7,132	6,000	6,500
Inspections Conducted	#1	10,811	11,000	13,000
Notices Mailed	#1	7,810	6,500	7,000
Administrative Citations	#1	1,031	800	800
Parking Citations	#1	n/a	4,500	15,000

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.

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



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

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

Goals and Objectives

City Council Goal: VII. Expand Economic Development Opportunities

Objectives:

1. Continue marketing efforts to expand and retain the business base.
2. Work with property owners to promote development in the community.
3. Focus efforts of the City’s Community & Economic Development Division on economic recovery and tourism through continued relationship building, research, and advocacy of development.
4. Examine the feasibility of an enhanced infrastructure financing district (EIFD), which is designed to leverage tax increment financing from the city, and potentially the County of Los Angeles.
5. Reinforce West Covina’s brand as a great place to live, work and play in the San Gabriel Valley.
6. Establish a Business Improvement Association on Glendora Avenue.
7. Consider all options for the development of City owned parcels at the former BKK site.
8. Actively participate in the San Gabriel Valley Council of Governments.
9. Continue to provide entitlement assistance to new businesses including Haven City Food Hall, Mochinut, Spotless Burger, UPS, Mangosteen, Burd Chicken Rice, and others.
10. Continue to support business-friendly efforts including recovery from the COVID-19 pandemic.



General Fund

Community Development

11. Continue to serve as the business ombudsman for the community.
12. Continue to promote West Covina as a premier location for business.
13. Support Queen of the Valley Hospital's expansion efforts, including additional emergency rooms, new ICU rooms, additional parking, and a state-of-the-art cancer treatment center.
14. Continue to provide entitlement assistance to housing developments including the Grove on Merced, Vincent Place, Asteria, and West Cameron II.
15. Provide housing opportunities to all income levels.
16. Prepare the annual "State of the City" report.

Accomplishments

- Managed the Economic Development Team and facilitated the development of projects throughout the city including the following businesses: Dave's Hot Chicken, Jersey Mike's, SF Market, Temple Bar Urban Eats, Grocery Outlet, and others.
- Assisted in the attraction of new businesses including SF Market, Jollibee, Chick Fil-A, and others.
- Administered the Auto Plaza Business Improvement District (BID).
- Served as business ombudsman to the local business community, assisted property owners in marketing opportunities and provided entitlement assistance to tenants.
- Administered the repayment of Housing Loan Programs, processing reconveyance of former loans.
- Monitored the housing compliance of 420 affordable housing units restricted by affordability covenants pursuant to former redevelopment housing projects.
- Revised the Home Preservation Loan Program. Upgrades include an increased loan amount and additional eligible improvements.
- Administered the Home Preservation Loan Program offering West Covina homeowners up \$25,000 to improve the condition of homes in West Covina. Processed loans for five homeowners.
- Created & implemented the Homebuyers Assistance Program (HAP). The program is designed to assist First Time Homebuyers in purchasing a home at participating developments throughout the city.
- 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.
- Continued managing the Open-Air Program to facilitate the city permit process to conduct business operation outdoors.

General Fund

Community Development

Performance Measures

Measure	Department Goal or Objective Addressed	FY 2021-22 Actual	FY 2022-23 Estimate	FY 2023-24 Estimate
Payoff Demand Requests	#10	15	10	10
Housing Preservation Program: Loans Processed	#2	5	10	10
Housing Units Monitored	#14	420	420	420
New Businesses	#3,5	286	250	250



General Fund

Community Development

Engineering Division

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



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

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

Goals and Objectives

City Council Goal: VIII. Enhance City Image & Effectiveness

Objectives:

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

General Fund

Community Development

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

Accomplishments

- Prepared a SCWP Technical Resource Program application for stormwater capture projects at Orangewood Park and other City locations. The application was successful, and the City will be the recipient of \$300,000 to fund a feasibility study.
- Reviewed LID plans for 1115 S Sunset Ave, 1651 E. Rowland Ave, 1912 W Merced Ave, 1177 S. Spring Meadow Dr, and 1024 Workman Ave.
- Conducted monthly Best Management Practices (BMP) inspections to ensure NPDES compliance at six state-permitted construction projects.
- Responded to complaints of illicit (polluted) discharges to the storm drain system.
- Provided stormwater pollution prevention outreach materials to inspected businesses, as well as to auto parts stores, home improvement stores, landscaping/gardening centers, and pet shops within the city.
- Conducted NPDES staff training to Public Works, Code Enforcement, Engineering, Building, and Planning staff.
- Developed a prioritized inventory of catch basins to retrofit with full trash capture systems, to comply with the Statewide Trash Provisions
- Prepared the City's NPDES Annual Compliance Reports and SCWP Annual Plans and Expenditure Reports. Inspected and cleaned over 500 city-owned storm drain catch basins.
- Swept city streets twice a month. Streets located within the Downtown area were swept twice a week.
- Submitted Technical Resources Program application for "West Covina Regional Projects and Green Streets" project feasibility study and received approval in the amount of \$300,000 from SCWP for funding of study.
- Started report for ADA Compliance at City Facilities.
- Started report for updated Pavement Management Plan.

General Fund

Community Development

Performance Measures

Measure	Department Goal or Objective Addressed	FY 2021-22 Actual	FY 2022-23 Estimate	FY 2023-24 Estimate
Class I (Permits w/ plan check required for street Improvements, Onsite Improvements (paving, curbing, walks, drainage devices, light, etc.)	#1	89	96	92
Class II (Permits w/ no-plan check required for street & sewer improvements)	#1	344	177	261
Class III (Non-construction street obstruction, encroachment, parking permits)	#1	449	465	457
Total Permits Issued	#1	882	738	810

General Fund

Community Development

Planning Division

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



Goals and Objectives

City Council Goal: V. A Well-Planned Community

Objectives:

1. Continue work on a comprehensive revision of the General Plan and Development Code Update.
2. Apply the new Housing Element, currently pending State Certification.
3. Enact the new Zoning Ordinance that went into effect January 2023.
4. Create a Park Master Plan (long range planning tool)
5. Facilitate the commission of a new public art piece within the City funded by the “Arts in Public Place” program in lieu fees.
6. Complete the General Plan Housing Element update process.
7. Complete the Development Code Update process.
8. Complete processing the Precise Plan application to allow new buildings at the Taurus Spice facility.
9. Prepare long-range plans to enhance the City’s quality of life by planning for the future.
10. Continue to process permits and entitlement applications in a timely manner.

Accomplishments

- Completed processing of the Queen of the Valley Medical Office Building Art in Public Places Hanging Sculpture and Wall Mural.
- Completed the preliminary review on the West Covina Medical Center expansion.
- Completed processing of code amendment for shopping cart regulations and containment standards
- Completed processing of the zone change and code amendment for the Mixed-Use Overlay Zone and applicable objective design standards for multifamily residential development.
- Processed the interim urgency ordinance enacting a moratorium on drive-through food establishments.
- Completed processing of code amendment application for beer and wine sales at gas stations.

General Fund

Community Development

- Completed processing of conditional permit for beer and wine sales, and live entertainment for Haven City Market.
- Completed processing the model home marketing complex for the Asteria, Vincent Place, and West Cameron II multifamily residential developments.
- Completed the plan check reviews for the following major projects; Vincent Place, West Cameron II, and the Grove at Merced multifamily residential developments.

Performance Measures

Measure	Department Goal or Objective Addressed	FY 2021-22 Actual	FY 2022-23 Estimate	FY 2023-24 Estimate
Planning Commission Meetings	#2, 3, 4, 7, 8, 9, 10	13	15	15
Design Review Meetings	#10	14	13	13
Second Unit Review Applications Processed for ADUs	#2, 6, 10	160	150	190
Subcommittee Design Review Application Processed	#10	151	122	70
Film Permits Processed	#10	8	5	5
Temporary Use Permits Processed	#10	11	16	16
Administrative Review Application Processed	#10	9	7	7
Minor Site Plan Review/Minor Modification Application Processed	#10	58	35	35
Sign Applications Processed	#10	51	50	50
Use Permits Processed	#10	38	30	25
Tree Removal Permits Processed	#10	15	6	10
Code Amendments Processed	#1, 3, 7, 10	2	4	2
Zone Change Processed	#5, 9, 10	3	1	2
General Plan Amendment Processed	#1, 2, 4, 5, 9, 10	2	1	2
Precise Plan Applications Processed	#1, 7, 8, 10	4	2	3
Total Planning Applications Processed	#10	512	429	417
Total Customers Assisted at the Counter	#10	932	2,700	3,000

General Fund

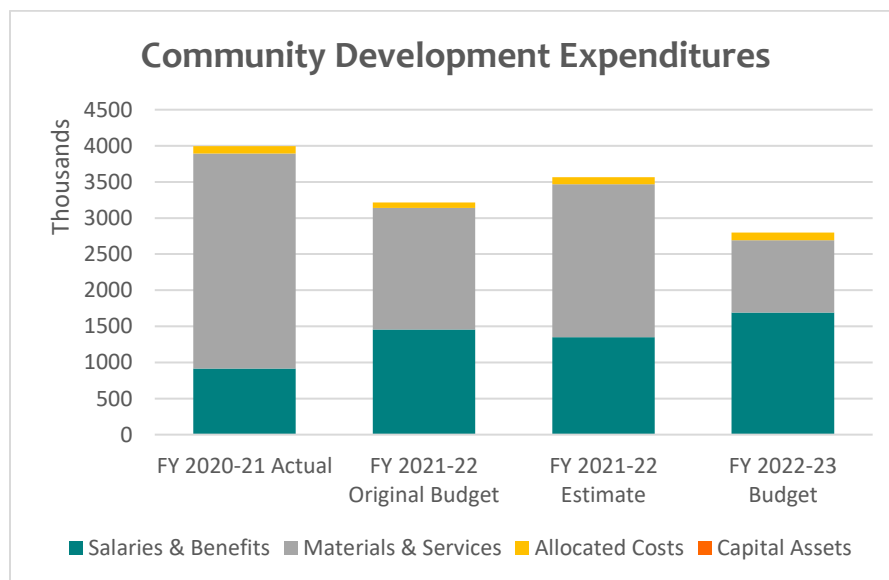
Community Development

Expenditures

	FY 2021-22 Actual	FY 2022-23 Original Budget	FY 2022-23 Estimate	FY 2023-24 Budget	Increase/ (Decrease)
Salaries & Benefits	916,410	1,456,277	1,348,863	1,691,545	235,268
Salaries	656,566	1,083,978	1,034,967	1,251,872	167,894
Benefits	228,512	329,254	264,336	431,473	102,219
PERS UAL Payment	31,332	43,045	41,613		(43,045)
Overtime	-	-	7,947	8,200	8,200
Materials & Services	2,985,276	1,714,250	2,118,090	1,031,810	(682,440)
Materials & Services	2,973,642	1,701,470	2,090,570	1,001,410	(700,060)
Fuel	7,118	5,730	16,780	16,800	11,070
Maintenance & Repairs	3,769	6,050	10,066	12,600	6,550
Utilities	747	1,000	674	1,000	-
Allocated Costs	102,386	75,400	97,630	109,210	33,810
Allocated Costs	102,386	75,400	97,630	109,210	33,810
Grand Total	4,004,072	3,245,927	3,564,583	2,832,565	(413,362)

Major Changes

- Base salaries have been updated to reflect new pension rates, increases provided within the current memorandums of understanding, and annual merit increases as applicable.
- The unfunded pension liability paid directly to CalPERS has been eliminated as the liability is now financed through the 2020 Lease Revenue Bonds.
- Allocated costs have increased to proportionally fund the escalating cost of general liability insurance and claims.
- Expenditures for the Building and Safety contract has decreased proportionally to the decrease in building and permit revenue.



General Fund

Community Development

Expenditures by Division

	FY 2021-22 Actual	FY 2022-23 Original Budget	FY 2022-23 Estimate	FY 2023-24 Budget	Increase/ (Decrease)
1150-Economic Development					
Salaries & Benefits	-	5,460	-	-	(5,460)
Materials & Services	-	450	-	7,950	7,500
1150-Economic Development Total	-	5,910	-	7,950	2,040
2101-Planning Commission					
Salaries & Benefits	2,162	4,733	1,850	4,624	(109)
Materials & Services	0	0	0	6,000	6,000
2101-Planning Commission Total	2,162	4,733	1,850	10,624	5,891
2110-Planning					
Salaries & Benefits	367,375	534,750	465,444	648,853	114,103
Materials & Services	63,130	137,500	28,535	83,260	(54,240)
Allocated Costs	14,000	14,000	14,000	19,890	5,890
2110-Planning Total	444,505	686,250	507,979	752,003	65,753
3125-Community Enhancement					
Salaries & Benefits	436,788	760,352	800,282	892,013	131,661
Materials & Services	20,881	41,500	8,704	43,000	1,500
3125-Community Enhancement Total	457,669	801,852	808,986	935,013	133,161
4110-Community Development					
Salaries & Benefits	107,041	137,692	80,069	145,755	8,063
Materials & Services	2,826	3,300	2,900	3,300	-
Allocated Costs	53,300	53,300	53,300	75,720	22,420
4110-Community Development Total	163,167	194,292	136,269	224,775	30,483
4120-Building Services					
Salaries & Benefits	-	10,060	-	-	(10,060)
Materials & Services	2,294,390	1,423,500	1,940,405	780,100	(643,400)
Allocated Costs	21,332	2,100	21,950	6,200	4,100
4120-Building Services Total	2,315,722	1,435,660	1,962,355	786,300	(649,360)
4130-General Engineering					
Salaries & Benefits	-	2,530	-	-	(2,530)
Materials & Services	602,449	99,100	134,800	99,300	200
Allocated Costs	13,753	6,000	8,380	7,400	1,400
4130-General Engineering Total	616,203	107,630	143,180	106,700	(930)
4182-Landfill Enforcement					
Salaries & Benefits	3,044	700	1,219	300	(400)
Materials & Services	1,600	8,900	2,745	8,900	-
4182-Landfill Enforcement Total	4,644	9,600	3,964	9,200	(400)
Grand Total	4,004,072	3,245,927	3,564,583	2,832,565	(413,362)





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Capital Improvement Program

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

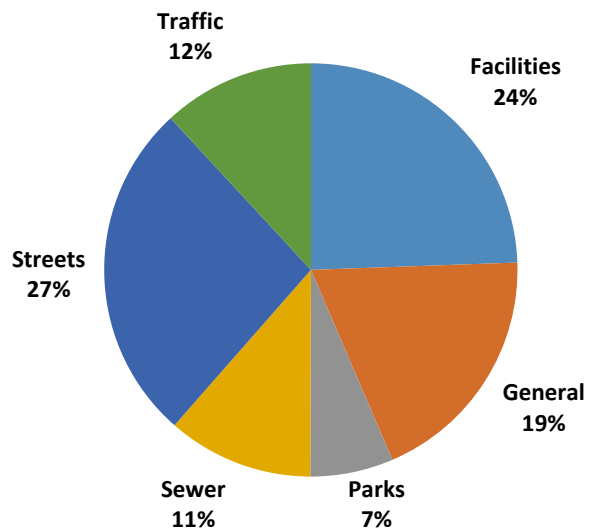
Funded Projects

Category	Prior Years	FYE 2024	FYE 2025	FYE 2026	FYE 2027	FYE 2028	Project Total
Facilities	13,002,280	13,975,000	-	-	-	-	26,977,280
General	20,956,412	144,833	-	-	-	-	21,101,245
Parks	3,521,595	1,954,999	620,000	620,000	280,000	280,000	7,176,595
Sewer	12,460,863	152,600	-	-	-	-	12,613,463
Streets	15,845,065	6,900,000	1,750,000	1,840,000	1,500,000	1,500,000	29,425,065
Traffic	9,435,000	970,000	820,000	690,000	600,000	600,000	13,115,000
Grand Total	75,221,215	24,097,432	3,190,000	3,150,000	2,380,000	2,380,000	110,408,648

Unfunded Projects

Category	Project Estimate
Facilities	5,634,999
General	125,000
Parks	5,173,599
Streets	719,999
Traffic	1,950,000
Grand Total	13,603,597

Funded CIP by Category

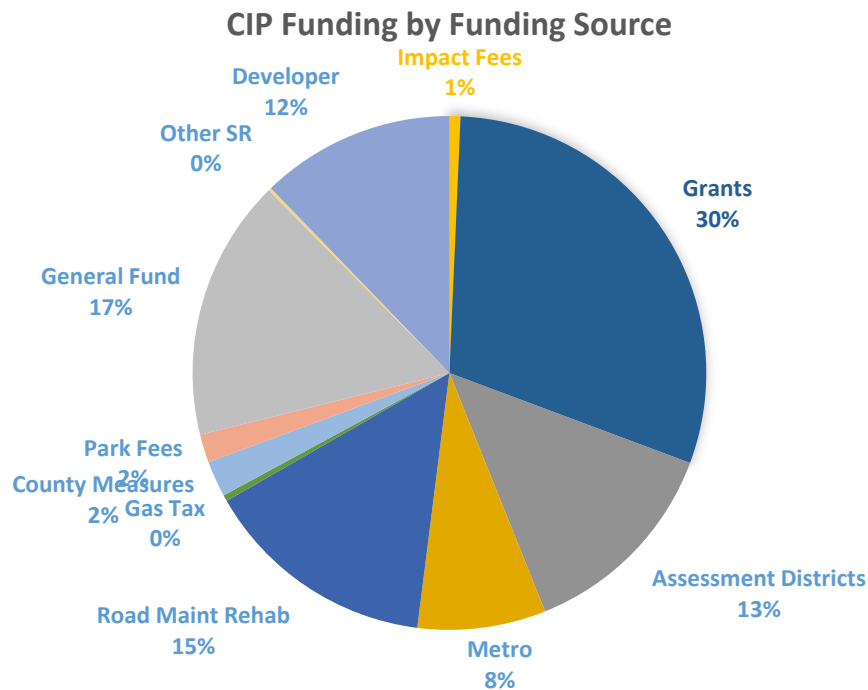


Capital Improvement Program

Summary

Funded Projects by Funding Source

Project Totals							
	Facilities	General	Parks	Sewer	Streets	Traffic	Grand Total
Assessment Districts				12,613,463	2,000,000		14,613,463
County Measures			1,880,000		620,000		2,500,000
Developer	13,500,000						13,500,000
Gas Tax					240,000	190,000	430,000
General Fund	13,327,280	1,563,867	3,100,953		180,000		18,172,100
Grants		18,953,740	7,434		7,162,164	7,000,000	33,123,338
Impact Fees	150,000	483,639	130,000				763,639
Metro					5,795,039	3,116,000	8,911,039
Other SR		99,999	99,999				199,998
Park Fees			1,958,209				1,958,209
Road Maint Rehab					13,427,861	2,809,000	16,236,861
Grand Total	26,977,280	21,101,245	7,176,595	12,613,463	29,425,065	13,115,000	110,408,648



Capital Improvement Program

FY 2022-2023 Completed Projects

Category/Project	Total CY Estimate	Total Project
Facilities	1,184,725	8,499,670
21033, Energy Efficiency Project	1,096,790	8,369,421
22023, City Hall Restroom	87,935	130,250
Parks	815,422	2,701,678
22007, Cortez Park Playground	27,937	391,407
21035, Friendship Park Playground	53,198	1,000,000
21005, PalmView, Aroma & Wal. Playgrounds	23,752	549,753
21029, Senior Center Entry Doors	96,359	100,150
22024, Cameron Park Restroom	230,190	241,600
22026, Walmardo Restrooms	383,986	418,768
Sewer	266,498	525,000
21011, Replace Azusa Ave Sewer Main	60,530	295,000
21012, Replace Citrus St. Sewer Main	205,968	230,000
Streets	2,293,092	11,576,875
21020, Residential Street Rehab (20-21)	0	1,962,217
22004, Pedestrian & Vehicle Safety Imp.	1,518,630	6,848,300
22005, Residential Street Rehab (21-22)	702,388	2,675,159
21007, Lark Ellen & Grovecenter Ped. Imp	72,074	91,200
Traffic	279,399	669,344
22025, Local Road Safety Plan (LRSP)	79,156	97,162
18040, Cameron/Barranca Traffic Signal	200,243	572,182
Grand Total	4,839,136	23,972,568



Capital Improvement Program

FY 2022-2023 Projects Underway

Category/Project	FY 2022-23 Estimate	Total Project
Facilities	3,777,527	19,007,860
21032, Dispatch Center - New Roof	194,691	199,300
21034, Fire Bldg. Improvements	692,136	1,542,860
23001, Police Building Repairs	1,060,700	1,060,700
23002, Fire Station 1 Replacement	0	13,500,000
23003, City Yard Renovations	750,000	750,000
23011, Sportsplex Improvements	600,000	600,000
23015, City Yard Roof	250,000	250,000
23025, City Hall Parking Lot Resurfacing	125,000	200,000
23034, Facilities Improvements	105,000	105,000
24002, Emergency Generator at City Hall	0	300,000
24003, City Hall - Seismic Retrofit	0	500,000
General	11,211,730	20,101,245
22010, Fire Station Repairs	2,803,103	602,088
22011, PSA for Health Dept. Services	524,460	603,976
22013, Microwave system infrastructure	1,100,000	1,100,000
22014, Financial Accounting Software/System	1,178,294	1,500,000
22020, Pumper Fire Trucks (two)	332,142	2,170,470
22021, Ladder Truck (Quint)	0	1,829,529
22022, New Ambulances	578,341	586,252
21002, Permitting System	284,009	425,955
22009, Police & Fire Radios	49,978	3,413,199
23002, Fire Station 1 Replacement	500,000	2,736,572
23017, City Signage - Entry and Wayfinding	99,999	99,999
23018, Digital Aerial Data Acquisition	28,842	57,684
23021, BKK Detention Basin	1,000,000	1,000,000
19038, Pre-Alerting System	6,320	435,521
22012, Job Training & Creating (Medians)	437,934	1,000,000
22019, Self-Contained Breathing Apparatus	1,050,000	1,050,000
22008, Electrocardiograms Heart Monitors	13,308	265,000
22015, Pathway Lighting	295,000	295,000
22016, Sports Field Lighting	930,000	930,000
Parks	3,210,595	5,985,774
21004, Del Norte Dog Park Renovation	0	0
21028, Lark Ellen House - Design & Demo	126,010	200,000
22001, Galster Park Playground	400,000	400,000
22002, Orangewood Park Restroom	375,775	375,775
22003, Shadow Oak Parking Lot Imp.	798,811	800,000



Capital Improvement Program

FY 2022-2023 Projects Underway

Category/Project	FY 2022-23 Estimate	Total Project
23007, Drinking Fountains & Picnic Areas	100,000	600,000
23012, Skate park mural	99,999	99,999
23020, Parks Security Cameras & Lighting	0	0
24001, Del Norte Park Improvements & Dog Park	0	1,300,000
24007, Cortez Equip. Room & Snack Bar	0	0
23024, Cortez Trash Enclosure & Goal Post	50,000	50,000
23022, Del Norte Tennis Courts	40,000	40,000
23023, Gingrich Basketball Courts	40,000	40,000
23005, Parks Restroom Improvements	1,000,000	1,000,000
23019, Security Cameras & Lights	180,000	1,080,000
Sewer	1,599,687	10,833,924
21009, CIPP Lining Program	305,200	457,800
17022, Azusa Sewer Lift Station	964,487	4,046,124
21013, Sewer System Controls & Power	280,000	280,000
23030, Manhole Replacement-Cortez/Prospero	50,000	50,000
24004, Southside Sewer CIPP Lining	0	3,500,000
24005, Southside Sewer Replacement	0	2,500,000
Streets	9,401,349	16,290,619
21016, Median Landscaping	1,418,650	4,000,000
21031, Sidewalk Assessment & Repair	240,000	240,000
22006, Catch Basin Cleaning	120,000	120,000
19006, Azusa Ave Street Rehab	3,948,000	5,065,920
21019, Street Lights LED's Conversion	300,000	300,000
23013, Citrus Ave Rehab	99,999	99,999
23028, HSIP Cycle 10 Improvements	3,184,700	3,184,700
23031, Pavement Management Program Update	90,000	180,000
24008, Residential Street Rehab (23-24)	0	2,600,000
24006, Catch Basin CPS Unit Upgrade	0	500,000
Traffic	8,789,249	11,649,000
21025, Traffic Control Devices Install	60,000	120,000
21024, Traf Sig Controller & Bckp Battery	120,249	420,000
23008, Regional Signal Synchronization	1,000,000	1,000,000
23009, Lark Ellen/Badillo Traffic Signal Imp.	200,000	200,000
23016, Traf. Signs, Stripping, Pvmt. Markers	100,000	100,000
23027, Pedestrian & Vehicle Safety Imp. 22-23	309,000	2,809,000
23032, Azusa Pedestrian & Signal Improvements	7,000,000	7,000,000
Grand Total	37,990,137	83,868,422



Capital Improvement Program

FY 2023-2024 Projects

Category/Project	FYE 2024	Total Project
Facilities	13,975,000	14,500,000
23002, Fire Station 1 Replacement	13,500,000	13,500,000
23025, City Hall Parking Lot Resurfacing	75,000	200,000
24002, Emergency Generator at City Hall	150,000	300,000
24003, City Hall - Seismic Retrofit	250,000	500,000
General	144,833	483,639
21002, Permitting System	115,991	425,955
23018, Digital Aerial Data Acquisition	28,842	57,684
Parks	1,954,999	3,300,803
23006, Friendship Park Improvements	275,000	320,803
23007, Drinking Fountains & Picnic Areas	100,000	600,000
24001, Del Norte Park Improvements & Dog Park	1,300,000	1,300,000
24007, Cortez Equip. Room & Snack Bar	99,999	0
23019, Security Cameras & Lights	180,000	1,080,000
Sewer	152,600	457,800
21009, CIPP Lining Program	152,600	457,800
Streets	6,900,000	17,248,300
21016, Median Landscaping	500,000	4,000,000
19006, Azusa Ave Street Rehab	1,050,000	1,050,000
22004, Pedestrian & Vehicle Safety Imp.	1,000,000	6,848,300
21014, Sidewalk, Curb & Gutter Repairs	180,000	900,000
21015, Sidewalk & Concrete Repairs	70,000	350,000
24008, Residential Street Rehab (23-24)	2,600,000	2,600,000
24006, Catch Basin CPS Unit Upgrade	500,000	500,000
23029, Bus Shelter Replacement	1,000,000	1,000,000
Traffic	970,000	4,509,000
21025, Traffic Control Devices Install	30,000	90,000
21024, Traf Sig Controller & Bckp Battery	90,000	360,000
23010, Cameron/Citrus Traffic Signal	250,000	750,000
23016, Traf. Signs, Stripping, Pvmt. Markers	100,000	500,000
23027, Pedestrian & Vehicle Safety Imp. 22-23	500,000	2,809,000
Grand Total	24,097,432	40,499,542

Capital Improvement Program

Category: Facilities

Funded Projects

Project	Prior Years	FYE 2024	FYE 2025	FYE 2026	FYE 2027	FYE 2028	Project Total
21032, Dispatch Center - New Roof	199,300	-	-	-	-	-	199,300
21034, Fire Bldg. Improvements	1,542,860	-	-	-	-	-	1,542,860
23001, Police Building Repairs	1,060,700	-	-	-	-	-	1,060,700
23002, Fire Station 1 Replacement	-	13,500,000	-	-	-	-	13,500,000
23003, City Yard Renovations	750,000	-	-	-	-	-	750,000
23011, Sportsplex Improvements	600,000	-	-	-	-	-	600,000
23015, City Yard Roof	250,000	-	-	-	-	-	250,000
23025, City Hall Parking Lot Resurfacing	125,000	75,000	-	-	-	-	200,000
23034, Facilities Improvements	105,000	-	-	-	-	-	105,000
24002, Emergency Generator at City Hall	-	150,000	-	-	-	-	150,000
24003, City Hall - Seismic Retrofit	-	250,000	-	-	-	-	250,000
(blank)		100,000					

Unfunded Projects

Project Name	Project Estimate
City Hall - Interior remodel	1,000,000
City Hall - Repainting Exterior	400,000
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
Grand Total	5,634,999

Total Facilities Projects 24,242,859



Capital Improvement Program

Category: Facilities

Project: Emergency Generator at City Hall

Project No.	Project Total:	City Goal Addressed:
24002	\$150,000	Enhance City Image and Effectiveness

Description	Justification	Status
Replace Emergency Generator at City Hall	To ensure continuity of operations.	New Project

Estimated Impact on Future Operating Costs	Est. Annual Impact
Reduce future maintenance costs.	\$0

Funding

	Prior Years	FYE 2023	FYE 2024	FYE 2025	FYE 2026	FYE 2027	Project Total
160 CIP	-	-	150,000	-	-	-	150,000
Grand Total	-	-	150,000	-	-	-	150,000



Capital Improvement Program

Category: Facilities

Project: City Hall - Seismic Retrofit

Project No.	Project Total:	City Goal Addressed:
24003	\$250,000	Enhance City Image and Effectiveness

Description	Justification	Status
City Hall - Seismic Retrofit	0	New Project

Estimated Impact on Future Operating Costs	Est. Annual Impact
Reduce future maintenance costs.	\$0

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 2024	FYE 2025	FYE 2026	FYE 2027	FYE 2028	Project Total
19038, Pre-Alerting System	435,521						435,521
21002, Permitting System	309,964	115,991	-	-	-	-	425,955
22008, Electrocardiograms Heart Monitors	265,000	-	-	-	-	-	265,000
22009, Police & Fire Radios	3,413,199	-	-	-	-	-	3,413,199
22010, Fire Station Repairs	602,088	-	-	-	-	-	602,088
22011, PSA for Health Dept. Services	603,976	-	-	-	-	-	603,976
22012, Job Training & Creating (Medians)	1,000,000	-	-	-	-	-	1,000,000
22013, Microwave system infrastructure	1,100,000	-	-	-	-	-	1,100,000
22014, Financial Accounting Software/System	1,500,000	-	-	-	-	-	1,500,000
22015, Pathway Lighting	295,000	-	-	-	-	-	295,000
22016, Sports Field Lighting	930,000	-	-	-	-	-	930,000
22017, ADA Transition Plan	1,000,000	-	-	-	-	-	1,000,000
22019, Self-Contained Breathing Apparatus	1,050,000	-	-	-	-	-	1,050,000
22020, Pumper Fire Trucks (two)	2,170,470	-	-	-	-	-	2,170,470
22021, Ladder Truck (Quint)	1,829,529	-	-	-	-	-	1,829,529
22022, New Ambulances	586,252	-	-	-	-	-	586,252
23002, Fire Station 1 Replacement	2,736,572	-	-	-	-	-	2,736,572
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	20,956,412	144,833	-	-	-	-	21,101,245

Unfunded Projects

Project Name	Project Estimate
BKK Radio Tower Monitoring System & Imp.	125,000
Grand Total	125,000

Total General Projects	21,226,245
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Capital Improvement Program

Category: Parks

Funded Projects

Project	Prior Years	FYE 2024	FYE 2025	FYE 2026	FYE 2027	FYE 2028	Project Total
21004, Del Norte Dog Park Renovation	7,434	-	-	-	-	-	7,434
21005, PalmView, Aroma & Wal. Playgrounds	82,434						82,434
21028, Lark Ellen House - Design & Demo	200,000	-	-	-	-	-	200,000
21029, Senior Center Entry Doors	100,150						100,150
22001, Galster Park Playground	400,000	-	-	-	-	-	400,000
22002, Orangewood Park Restroom	375,775	-	-	-	-	-	375,775
22003, Shadow Oak Parking Lot Imp.	800,000	-	-	-	-	-	800,000
23005, Parks Restroom Improvements	1,000,000	-	-	-	-	-	1,000,000
23006, Friendship Park Improvements	45,803	275,000	-	-	-	-	320,803
23007, Drinking Fountains & Picnic Areas	100,000	100,000	100,000	100,000	100,000	100,000	600,000
23012, Skate park mural	99,999	-	-	-	-	-	99,999
23019, Security Cameras & Lights	180,000	180,000	180,000	180,000	180,000	180,000	1,080,000
23022, Del Norte Tennis Courts	40,000	-	-	-	-	-	40,000
23023, Gingrich Basketball Courts	40,000	-	-	-	-	-	40,000
23024, Cortez Trash Enclosure & Goal Post	50,000	-	-	-	-	-	50,000
24001, Del Norte Park Improvements & Dog I	-	1,300,000	-	-	-	-	1,300,000
24007, Cortez Equip. Room & Snack Bar		99,999	-	-	-	-	
25XXX, Gingrich Park Tot Lot	-	-	340,000	-	-	-	340,000

Unfunded Projects

Project Name	Project Estimate
Galster Park Trail	99,999
Paseo Lighting Replacement/Repairs	150,000
Skate park, lighting and seating	300,000
Shadow Oak Restroom	408,600
Cameron Park Community Center Imp.	295,000
Park picnic area renovations	2,400,000
Walmarto Basketball Courts	250,000
Sportsplex Field Lighting	1,270,000
Grand Total	5,173,599

Total Parks Projects #####



Capital Improvement Program

Category: Parks

Project: Del Norte Park Improvements & Dog Park

Project No.	Project Total:	City Goal Addressed:
24001	\$1,300,000	Enhance City Image and Effectiveness

Description	Justification	Status
Del Norte Park - Roof Replacement of Pony Snack Bar, Demo South West Snack Bar, Dog Park Improvements, Restroom Improvements, Repair Trash Enclosure	Improve recreational and park opportunities in the community.	New Project

Estimated Impact on Future Operating Costs	Est. Annual Impact
Reduce future maintenance costs.	\$0

Funding

	Prior Years	FYE 2023	FYE 2024	FYE 2025	FYE 2026	FYE 2027	Project Total
170 PDF	-	-	1,300,000	-	-	-	1,300,000
Grand Total	-	-	1,300,000	-	-	-	1,300,000



Capital Improvement Program

Category: Parks

Project: Cortez Equip. Room & Snack Bar

Project No.	Project Total:	City Goal Addressed:
24007	\$0	Enhance City Image and Effectiveness

Description	Justification	Status
Cortez Park Equipment Room & Snack Bar	Improve recreational and park opportunities in the community.	New Project

Estimated Impact on Future Operating Costs	Est. Annual Impact
Reduce future maintenance costs.	\$0

Funding

Project No. 24007

	Prior Years	FYE 2023	FYE 2024	FYE 2025	FYE 2026	FYE 2027	Project Total
166 Impact Fees		-	99,999	-	-	-	
Grand Total		-	99,999	-	-	-	



Capital Improvement Program

Category: Sewer

Funded Projects

Project	Prior Years	FYE 2024	FYE 2025	FYE 2026	FYE 2027	FYE 2028	Project Total
17022, Azusa Sewer Lift Station	4,046,124	-	-	-	-	-	4,046,124
21008, Sewer System Mgmt. Plan Update	75,000	-	-	-	-	-	75,000
21009, CIPP Lining Program	305,200	152,600	-	-	-	-	457,800
21010, Replace Glenview Sewer Main	1,704,539	-	-	-	-	-	1,704,539
21013, Sewer System Controls & Power	280,000	-	-	-	-	-	280,000
23030, Manhole Replacement-Cortez/Prosper	50,000	-	-	-	-	-	50,000
24004, Southside Sewer CIPP Lining	3,500,000	-	-	-	-	-	3,500,000
24005, Southside Sewer Replacement	2,500,000	-	-	-	-	-	2,500,000
Grand Total	12,460,863	152,600	-	-	-	-	12,613,463

Capital Improvement Program

Category: Sewer

Project: Southside Sewer CIPP Lining

Project No.	Project Total:	City Goal Addressed:
24004	\$3,500,000	Enhance City Image and Effectiveness

Description	Justification	Status
Southside Sewer CIPP Lining	Maintain critical infrastructure	New Project

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	3,500,000	3,500,000	-	-	-	-	3,500,000
Grand Total	3,500,000	3,500,000	-	-	-	-	3,500,000



Capital Improvement Program

Category: Sewer

Project: Southside Sewer Replacement

Project No.	Project Total:	City Goal Addressed:
24005	\$2,500,000	Enhance City Image and Effectiveness

Description	Justification	Status
Southside Sewer Replacement	Maintain critical infrastructure	New Project

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	2,500,000	2,500,000	-	-	-	-	2,500,000
Grand Total	2,500,000	2,500,000	-	-	-	-	2,500,000

Capital Improvement Program

Category: Streets

Funded Projects

Project	Prior Years	FYE 2024	FYE 2025	FYE 2026	FYE 2027	FYE 2028	Project Total
19006, Azusa Ave Street Rehab	4,015,920	1,050,000	-	-	-	-	5,065,920
21014, Sidewalk, Curb & Gutter Repairs	360,000	180,000	180,000	180,000	-	-	900,000
21015, Sidewalk & Concrete Repairs	140,000	70,000	70,000	70,000	-	-	350,000
21016, Median Landscaping	1,500,000	500,000	500,000	500,000	500,000	500,000	4,000,000
21019, Street Lights LED's Conversion	300,000	-	-	-	-	-	300,000
21031, Sidewalk Assessment & Repair	240,000	-	-	-	-	-	240,000
22004, Pedestrian & Vehicle Safety Imp.	1,848,300	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	6,848,300
22006, Catch Basin Cleaning	120,000	-	-	-	-	-	120,000
23013, Citrus Ave Rehab	99,999	-	-	-	-	-	99,999
23014, Residential Street Rehab (22-23)	3,946,146	-	-	-	-	-	3,946,146
23028, HSIP Cycle 10 Improvements	3,184,700						3,184,700
23029, Bus Shelter Replacement		1,000,000	-	-	-	-	1,000,000
23031, Pavement Management Program Uj	90,000			90,000			180,000
23033, Workman Ave Rehab		-	-	-	-	-	90,000
24006, Catch Basin CPS Unit Upgrade	-	500,000	-	-	-	-	500,000

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 30,145,064



Capital Improvement Program

Category: Streets

Project: Catch Basin CPS Unit Upgrade

Project No.	Project Total:	City Goal Addressed:
24006	\$500,000	Enhance City Image and Effectiveness

Description	Justification	Status
Catch Basin CPS Unit Upgrade	Maintain Infrastructure	New Project

Estimated Impact on Future Operating Costs	Est. Annual Impact
Reduce future maintenance costs.	\$0

Funding

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

Capital Improvement Program

Category: Streets

Project: Residential Street Rehab (23-24)

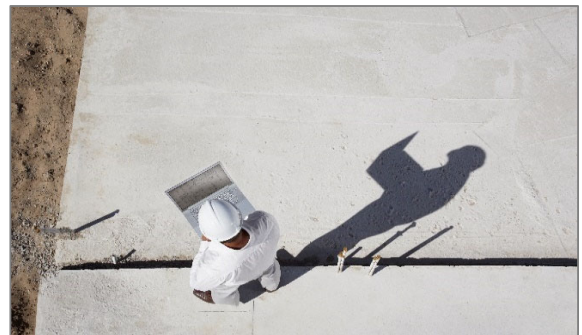
Project No.	Project Total:	City Goal Addressed:
24008	\$2,600,000	Enhance City Image and Effectiveness

Description	Justification	Status
Residential Street Rehab Program FY 23-24.	Maintain Infrastructure	New Project

Estimated Impact on Future Operating Costs	Est. Annual Impact
Reduce future maintenance costs.	\$0

Funding

	Prior Years	FYE 2023	FYE 2024	FYE 2025	FYE 2026	FYE 2027	Project Total
237 SB1	-	-	2,600,000	-	-	-	2,600,000
Grand Total	-	-	2,600,000	-	-	-	2,600,000



Capital Improvement Program

Category: Traffic

Funded Projects

Project	Prior Years	FYE 2024	FYE 2025	FYE 2026	FYE 2027	FYE 2028	Project Total
18040, Cameron/Barranca Traffic Signal	116,000						116,000
21023, Video Detection Citywide	-						-
21024, Traf Sig Controller & Bckp Battery	150,000	90,000	90,000	90,000	-	-	420,000
21025, Traffic Control Devices Install	60,000	30,000	30,000	-	-	-	120,000
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	250,000	-	-	-	-	750,000
23016, Traf. Signs, Stripping, Pvmt. Markers	100,000	100,000	100,000	100,000	100,000	100,000	600,000
23027, Pedestrian & Vehicle Safety Imp. 22-23	309,000	500,000	500,000	500,000	500,000	500,000	2,809,000
23032, Azusa Pedestrian & Signal Improvements	7,000,000						7,000,000
25XXX, Traffic & Engineering Surveys	-	-	100,000	-	-	-	100,000
Grand Total	9,435,000	970,000	820,000	690,000	600,000	600,000	13,115,000

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	15,065,000
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Debt Service

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

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

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

Debt Issued by the City Of West Covina – Notes Payable

Successor Agency Note - \$11,578,351

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

Year-ending June 30	Notes Payable Principal
2024	578,918
2025	578,918
2026	578,918
2027	578,918
2028	578,918
2029-2033	2,894,590
2034-2035	1,157,827
Total	\$ 6,947,007



Debt Service

Debt Issued by the Former Redevelopment Agency – Bonds Payable

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

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

Year-ending June 30	Series A Principal	Series A Interest	Series B Principal	Series B Interest	Total
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	470,000	5,288	2,150,000	230,641	2,855,929
2026	470,000	5,288	730,000	72,719	1,278,007
2027	-	-	145,000	58,409	203,409
2028	-	-	415,000	48,700	463,700
Total 2017 Bonds	\$1,355,000	\$62,138	\$4,055,000	\$459,634	\$5,931,772

Sales and Use Tax Reimbursement Agreement

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



Debt Service

Debt Issued by City of West Covina Public Financing Authority

Bonds Payable

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

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

Year-ending June 30	2006 A Principal	2006 A Interest	2006 B Principal	2006 B Interest	Total
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	495,000	358,000	325,000	260,100	1,438,100
2028	515,000	333,250	345,000	240,372	1,433,622
2029-2033	2,985,000	1,254,000	2,055,000	862,244	7,156,244
2034-2036	3,165,000	345,500	1,560,000	193,026	5,263,526
Total 2006 Bonds	\$8,495,000	\$3,500,250	\$5,145,000	\$2,442,218	\$19,582,468

**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
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	645,000	690,400	440,000	81,751	1,857,151
2028	680,000	658,150	455,000	62,968	1,856,118
2029-2033	5,495,000	2,672,750	980,000	65,661	9,213,411
2034-2038	8,050,000	1,130,200	-	-	9,180,200
2039-2043	560,000	93,600	-	-	653,600
2044	125,000	5,000	-	-	130,000
Total 2018 Bonds	\$17,320,000	\$7,500,800	\$3,090,000	\$557,870	\$28,468,670



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
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	4,900,000	6,596,631	11,496,631
2028	5,265,000	6,462,372	11,727,372
2029-2033	34,920,000	29,632,516	64,552,516
2034-2038	49,020,000	22,846,433	71,866,433
2039-2043	67,370,000	12,547,349	79,917,349
2044-2045	16,105,000	1,235,515	17,340,515
Total 2020 Bonds	\$190,875,000	\$99,750,124	\$290,625,124

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	
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	200,636	71,492	106,217	103,783	482,128
2028	203,927	65,347	110,076	99,924	479,274
2029-2033	1,145,755	227,093	613,340	436,660	2,422,848
2034-2038	843,460	46,600	1,064,974	307,146	2,262,180
2039-2041	-	-	1,014,559	64,670	1,079,229
Total 2018 Bonds	\$2,939,600	\$659,934	\$3,205,997	\$1,345,352	\$8,150,883



Debt Service

Summary of all Outstanding Debt

Summary of All Debt by Principal and Interest

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

Summary of All Debt by Series or Type

Year-ending June 30	Successor Agency Note	2017 Bonds	2006 Bonds	2018 Bonds	2020 Bonds	Loans Payable	Total
2024	578,918	1,415,406	1,431,879	1,860,569	11,114,083	460,760	16,861,615
2025	578,918	1,407,281	1,429,295	1,856,750	11,338,563	474,916	17,085,723
2026	578,918	1,278,007	1,429,802	1,860,871	11,271,662	489,548	16,908,808
2027	578,918	203,409	1,438,100	1,857,151	11,496,631	482,128	16,056,337
2028	578,918	463,700	1,433,622	1,856,118	11,727,372	479,274	16,539,004
2029-33	2,894,590	1,163,969	7,156,244	9,213,411	64,552,516	2,422,848	87,403,578
2034-38	1,157,827	0	5,263,526	9,180,200	71,866,433	2,262,180	89,730,166
2039-43	0	0	0	653,600	79,917,349	1,079,229	81,650,178
2044-45	0	0	0	130,000	17,340,515	0	17,470,515
Total	\$6,947,007	\$5,931,772	\$19,582,468	\$28,468,670	\$290,625,124	\$8,150,883	\$359,705,924

Debt Ratings

Debt Service

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

	FY2020-21 Actual	FY2021-22 Actual	Original Budget FY2022-23	Estimated FY2022-23	Proposed Budget FY2023-24	Increase/ (Decrease)
Revenue						
Other Revenues	204,095,000	-	-	-	-	-
Use of Money & Property	85,014	74,288	36,790	600,000	600,000	563,210
Revenue Total	204,180,014	74,288	36,790	600,000	600,000	563,210
Expenditures						
Materials & Services	36,523	-	-	-	-	-
Debt Service	8,441,498	14,946,062	15,258,000	15,265,400	15,453,591	195,591
Expenditures Total	8,478,021	14,946,062	15,258,000	15,265,400	15,453,591	195,591
Revenues Less Expenditures	195,701,993	(14,871,773)	(15,221,210)	(14,665,400)	(14,853,591)	
Net Transfers	(179,858,602)	14,919,857	15,410,158	15,410,158	15,446,291	
Net Change in Fund Balance	15,843,391	48,084	188,948	744,758	592,700	
Beginning Fund Balance	35,742,772	19,899,380	19,947,464	19,947,464	20,692,222	
Ending Fund Balance	19,899,380	19,947,464	20,136,412	20,692,222	21,284,922	

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.

FY2023-2024 Expenditures

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

Debt Service	Principal	Interest	Total	Funding Source
2018A Bonds	560,000	778,650	1,338,650	General Fund
2018B Bonds	390,000	131,919	521,919	General Fund
2020A Bonds	4,210,000	6,904,083	11,114,083	General Fund
2006A Bonds	425,000	424,750	849,750	Successor Agency
2006B Bond	270,000	312,130	582,130	Successor Agency
Subtotal Bonds	\$5,855,000	\$8,551,531	\$14,406,531	
Lease Purchase Agreements	257,766	202,994	460,760	General Fund
Note Payable to LA County	579,000		579,000	General Fund
Total Debt Service	\$6,691,766	\$8,754,525	\$15,446,291	



Fund 853 - CFD Debt Service

	FY2020-21 Actual	FY2021-22 Actual	Original Budget FY2022-23	Estimated FY2022-23	Proposed Budget FY2023-24	Increase/ (Decrease)
Revenue						
Property Tax	1,730,056	24,003	-	-	-	-
Other Taxes	2,267,345	3,378,824	507,500	1,337,083	-	(507,500)
Use of Money & Property	310,388	269,267	269,900	33,500	-	(269,900)
Revenue Total	4,307,789	3,672,094	777,400	1,370,583	-	(777,400)
Expenditures						
Salaries & Benefits	25,414	36,467	40,721	50,467	-	(40,721)
Materials & Services	3,868,900	4,294,300	-	-	-	-
Debt Service	4,329,913	4,407,707	5,161,700	5,161,700	-	(5,161,700)
Expenditures Total	8,224,227	8,738,474	5,202,421	5,212,167	-	(5,202,421)
Revenues Less Expenditures	(3,916,438)	(5,066,381)	(4,425,021)	(3,841,584)	-	-
Net Transfers	1,629,548	476,063	-	-	-	-
Net Change in Fund Balance	(2,286,890)	(4,590,318)	(4,425,021)	(3,841,584)	-	-
Beginning Fund Balance	12,540,598	14,827,488	10,237,170	10,237,170	6,395,586	
Ending Fund Balance	14,827,488	10,237,170	5,812,149	6,395,586	6,395,586	

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.

FY2023-2024 Expenditures

The bonds matured as of September 2022. The city is in the process of clearing out the fund.



Summary of Other Funds

Fund	Expenditures	Revenue	Transfers	
			Transfer In	Transfer Out
116-State Asset Forfeiture	100,000	1,610		
117-Equitable Sharing-USDOJ	1,994,339	31,380		
118-Equitable Sharing-Treasury	480,700	-		
119-Air Quality Improvement Trust	226,400	139,900		
120-Prop A Discretionary	100,000	331,730	-	
121-Prop A	3,049,440	3,134,409		
122-Prop C	2,723,141	2,622,885		
124-Gasoline Tax	3,611,991	3,107,904		-
127-Police Donations	2,000	1,370		
128-Transportation Development Act	70,000	70,000		
129-AB 939	84,715	304,540		
130-Bureau of Justice Asst.	-	-		
131-Community Dev. Block Grant	291,511	291,511	-	
133-Safer Grant				-
139-FEMA Grant	-	-	-	
140-STP Local	-	-	-	
143-LA County Park Bond	20,200	20,200	-	
144-Highway Safety Improvement Program	-			
145-Waste Mgt Enforcement Grant	115,700	22,239	-	
146-Senior Meals Program	322,312	322,700		
149-Used Oil Block Grant	14,710	16,600		-
150-Inmate Welfare	1,500	1,500		
153-Public Safety Augmentation	1,033,045	857,840		
155-COPS/SLESF	270,650	273,480		
156-USDOJ COVID	-	-		
158-CRV Recycling Grant	28,000	28,000	-	
159-Summer Meals Program			-	
160-Capital Projects	1,030,000	-	-	-
161-Construction Tax	20,000	4,020		
162-Information Technology	323,833	377,100		
164-Police Facilities Dev. Impact Fees	-	24,000		
165-Fire Facilities Dev. Impact Fees	-	27,200		-

Summary of Other Funds

Fund	Expenditures	Revenue	Transfers	
			Transfer In	Transfer Out
166-Park Facilities Dev. Impact Fees	99,999	65,000		
167-Admin. Facilities Dev. Impact Fees		4,100		
168-PW Facilities Dev. Impact Fees		1,800		
169-Park Acquisition Fund	-	25,140		-
170-PDF A - Del Norte	1,300,000			
171-PDF B Palm View	-			
172-PDF C Orangewood - Ca	-	7,200		-
173-PDF D Walmerado-Cam.	-	1,160	-	
174-PDF E - Cortez	-	100		
175-PDF F - Gal-Wogrov-Cam		3,570		
179-ARPA Local Fiscal Recovery Funds	-	-	-	-
180-Future Street Improvements		171,400	-	
181-Maintenance District #1	616,012	717,100		
182-Maintenance District #2	457,072	257,050		-
183-WC CSS CFD	103,050	103,050		
184-Maintenance District #4	1,607,997	1,031,350	-	
186-Maintenance District #6	324,946	160,280		
187-Maintenance District #7	311,866	179,350		
188-Citywide Maintenance District	2,241,964	1,877,020		
189-Sewer Maintenance	2,310,834	4,352,200		
190-Auto Plaza Improvement District	63,520	102,370		
191-General Plan Update	500,000	302,500	-	
197-Measure W Stormwater	790,200	1,381,520		
205-PEG Fund	-	70		
207-OTS Grants	-	-		
208-Justice Programs (OJP)	100,000	100,000		
212-Art In Public Places	-	3,750		
218-Homeland Security Grant	117,577	117,577		
220-WC Community Svcs Foundation	272,300	141,900		
221-Police Private Grants				-
224-Measure R	1,429,512	1,995,986		
225-CDBG - R	-	-		



Summary of Other Funds

Fund	Expenditures	Revenue	Transfers	
			Transfer In	Transfer Out
231-Advanced Traffic Mgt System			-	
232-Non-Federal Grants	500,000	500,000		
233-Taskforce Reg. Autotheft Prev.	209,968	215,000	-	
234-Officer Wellness & Mental Health	65,294	-	-	
235-Measure M	2,732,810	2,277,254		
236-Measure A	-	-		
237-SB1 - Road Maintenance Rehab	4,100,000	2,742,311	567,200	
238-Law Enforcement Tobacco Grant	-	-	-	
239-CA Bureau of State Comm. Corr.	-	-		
240-Measure H	50,000	-	-	
241-CASP Certification & Training		22,610	-	
242-Sportsplex	905,363	287,600	617,763	
360-Self Insurance Uninsured Loss	-			
361-Self Insurance General/Auto Liab	3,127,700	3,127,700	-	
363-Self-Insurance Workers' Comp	2,054,954	1,497,039	-	
365-Fleet Management	1,786,200	1,786,200		
367-Vehicle Replacement	200,000	-	-	
368-Retirement Health Savings Plan	4,000	1,990		
369-Other Post Employment Benefits			-	
375-Police Enterprise	685,998	647,280		
376-Health Department				
550-Deposit Trust Fund		-		-
700-City Fixed Assets	-			
765-City Fixed Assets				
767-City Fixed Assets				
810-Redevelopment Obligation Ret.	1,570,608	2,597,944		1,681,880
811-Successor Agency Merged DS	-	-		-
815-Successor Agency Admin.	90,238		250,000	159,762
820-Successor Housing Agency	978,145	72,000		-
853-CFD Debt Service	-	-	-	
Grand Total	47,622,314	40,889,589	1,434,963	1,841,642



Fund 116 - State Asset Forfeiture

	FY2020-21 Actual	FY2021-22 Actual	Original Budget FY2022-23	Estimated FY2022-23	Proposed Budget FY2023-24	Increase/ (Decrease)
Revenue						
Revenue From Other Agencies	-	99,945	-	-	-	-
Use of Money & Property	607	634	170	1,610	1,610	1,440
Revenue Total	607	100,578	170	1,610	1,610	1,440
Expenditures						
Capital Assets	-	-	-	-	100,000	100,000
Expenditures Total	-	-	-	-	100,000	100,000
Revenues Less Expenditures	607	100,578	170	1,610	(98,390)	
Net Transfers	-	-	-	-	-	-
Net Change in Fund Balance	607	100,578	170	1,610	(98,390)	
Beginning Fund Balance	178,821	179,428	280,006	280,006	281,616	
Ending Fund Balance	179,428	280,006	280,176	281,616	183,226	

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.

FY2023-2024 Expenditures

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



Fund 117 - Equitable Sharing-USDOJ

	FY2020-21 Actual	FY2021-22 Actual	Original Budget FY2022-23	Estimated FY2022-23	Proposed Budget FY2023-24	Increase/ (Decrease)
Revenue						
00-Use Of Money & Property	19,450	14,427	4,890	31,384	31,380	26,490
31-Other Revenues	-	-	-	52,500	-	-
31-Revenue From Other Agencies	1,136,669	1,174,435	500,000	849,700	-	(500,000)
Revenue Total	1,156,119	1,188,861	504,890	933,584	31,380	(473,510)
Expenditures						
3110-Police Administration	353,212	378,398	497,890	484,000	450,000	(47,890)
3116-Dispatch	8,666	-	35,000	-	-	(35,000)
3119-West Covina Service Group	919,259	528,440	625,000	370,000	370,000	(255,000)
3120-Patrol	629,070	164,430	697,839	710,248	964,339	266,500
3130-Investigations	172,689	(23)	75,000	75,000	75,000	-
3131-Special Enforcement Team	34,667	44,729	165,000	135,000	135,000	(30,000)
Expenditures Total	2,117,563	1,115,974	2,095,729	1,774,248	1,994,339	(101,390)
Revenues Less Expenditures	(961,444)	72,887	(1,590,839)	(840,664)	(1,962,959)	
Net Transfers	-	-	-	-	-	-
Net Change in Fund Balance	(961,444)	72,887	(1,590,839)	(840,664)	(1,962,959)	
Beginning Fund Balance	6,540,763	5,579,319	5,652,206	5,652,206	4,811,542	
Ending Fund Balance	5,579,319	5,652,206	4,061,367	4,811,542	2,848,583	

Fund Overview

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

Disclosure

Having received sufficient federal equitable sharing revenue stemming from joint local-federal narcotics cases, the Chief of Police has prioritized the following appropriations in FY 2023-24. 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.

FY2023-2024 Expenditures

- Continued funding for Officer assigned to US Marshal Service’s Reg. Fugitive Task Force. **\$250,000**
- Operational and membership costs for the regional Com-Net radio communications JPA, and dedicated Ethernet utility lines connecting to the Glendale headquarters. **\$150,000**
- Continued law enforcement helicopter support services. **\$30,000**
- Computer hardware, services, and licenses. These include firewalls, dispatch console maintenance, information technology support services, virtualized infrastructure items, and software licenses. **\$370,000**
- Special Enforcement Team travel costs, pursuant to joint local-federal narcotics investigations. **\$15,000**
- Police vehicles and mounted equipment. **\$795,000**
- Equipment items including tactical response equipment, location tracking equipment, radio equipment, handheld ticketing equipment, and simulator training equipment. **\$200,000**
- Police supplies: GPS surveillance items to track narcotics suspects, SWAT supplies, protective gear, & other emergency response items supporting front line law enforcement. **\$100,000**



Fund 118 - Equitable Sharing-Treasury

	FY2020-21 Actual	FY2021-22 Actual	Original Budget FY2022-23	Estimated FY2022-23	Proposed Budget FY2023-24	Increase/ (Decrease)
Revenue						
31-Revenue From Other Agencies	-	-	-	480,718	-	-
Revenue Total	-	-	-	480,718	-	-
Expenditures						
3110-Police Administration	-	-	-	-	480,700	480,700
Expenditures Total	-	-	-	-	480,700	480,700
Revenues Less Expenditures	-	-	-	480,718	(480,700)	
Net Transfers	-	-	-	-	-	
Net Change in Fund Balance	-	-	-	480,718	(480,700)	
Beginning Fund Balance	-	-	-	-	480,718	
Ending Fund Balance	-	-	-	480,718	18	

Fund Overview

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

Disclosure

Having received sufficient federal equitable sharing revenue stemming from joint local-federal narcotics cases, the Chief of Police has prioritized the following appropriations in FY 2023-2024. These appropriations adhere to the spending rules and supplanting prohibitions detailed in the Guide to Equitable Sharing for State, Local, and Tribal Law Enforcement Agencies.

FY2023-2024 Expenditures

- Police supplies: GPS surveillance items to track narcotics suspects, SWAT supplies, protective gear, & other emergency response items supporting front line law enforcement. **\$65,700**
- Police vehicles and mounted equipment. **\$415,000**



Fund 119 - Air Quality Improvement Trust

	FY2020-21 Actual	FY2021-22 Actual	Original Budget FY2022-23	Estimated FY2022-23	Proposed Budget FY2023-24	Increase/ (Decrease)
Revenue						
00-Other Revenues	-	-	-	17,000	-	-
00-Use Of Money & Property	1,217	1,334	410	3,408	3,400	2,990
61-Revenue From Other Agencies	172,248	101,733	138,500	138,500	136,500	(2,000)
Revenue Total	173,465	103,067	138,910	158,908	139,900	990
Expenditures						
4183-Air Quality (AB2766)	1,981	1,400	2,000	2,000	1,400	(600)
7008-Vehicles	-	-	400,000	600,000	225,000	(175,000)
Expenditures Total	1,981	1,400	402,000	602,000	226,400	(175,600)
Revenues Less Expenditures	171,484	101,667	(263,090)	(443,092)	(86,500)	
Net Transfers	-	-	-	-	-	-
Net Change in Fund Balance	171,484	101,667	(263,090)	(443,092)	(86,500)	
Beginning Fund Balance	316,311	487,795	589,462	589,462	146,370	
Ending Fund Balance	487,795	589,462	326,372	146,370	59,870	

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.

FY2023-2024 Expenditures

Expenditures are proposed to fund 5 new vehicles, including two for Fire and one for Police.

Fund 120 - Prop A Discretionary

	FY2020-21 Actual	FY2021-22 Actual	Original Budget FY2022-23	Estimated FY2022-23	Proposed Budget FY2023-24	Increase/ (Decrease)
Revenue						
Revenue From Other Agencies				331,733	331,730	
Use of Money & Property		1,867	-	1,870		-
Revenue Total		1,867	-	333,603	331,730	-
Expenditures						
Materials & Services		59,570	-	89,570	100,000	100,000
Allocated Costs	-	-	-	5,900	-	-
Expenditures Total	-	59,570	-	95,470	100,000	100,000
Revenues Less Expenditures	-	(57,703)	-	238,133	231,730	
Net Transfers	11,073	-	-	-	-	
Net Change in Fund Balance	11,073	(57,703)	-	238,133	231,730	
Beginning Fund Balance	158,249	169,321	111,618	111,618	349,751	
Ending Fund Balance	169,321	111,618	111,618	349,751	581,481	

Fund Overview

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

FY2023-2024 Expenditures

Funding next fiscal year will be used for professional services.



Fund 121 - Prop A

	FY2020-21 Actual	FY2021-22 Actual	Original Budget FY2022-23	Estimated FY2022-23	Proposed Budget FY2023-24	Increase/ (Decrease)
Revenue						
Other Taxes	2,175,306	2,676,794	2,241,100	2,787,000	3,128,339	887,239
Revenue From Other Agencies	203,806	-	-	-	-	-
Use of Money & Property	900	3,631	1,120	6,075	6,070	4,950
Revenue Total	2,380,012	2,680,426	2,242,220	2,793,075	3,134,409	892,189
Expenditures						
Materials & Services	1,838,667	2,836,993	2,142,500	2,828,000	3,043,500	901,000
Allocated Costs	5,938	5,900	5,900	5,900	5,940	40
Expenditures Total	1,844,605	2,842,893	2,148,400	2,833,900	3,049,440	901,040
Revenues Less Expenditures	535,407	(162,467)	93,820	(40,825)	84,969	
Net Transfers	-	-	-	-	-	-
Net Change in Fund Balance	535,407	(162,467)	93,820	(40,825)	84,969	
Beginning Fund Balance	(206,062)	329,345	166,878	166,878	126,053	
Ending Fund Balance	329,345	166,878	260,698	126,053	211,022	

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.

FY2023-2024 Expenditures

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

Fund 122 - Prop C

	FY2020-21 Actual	FY2021-22 Actual	Original Budget FY2022-23	Estimated FY2022-23	Proposed Budget FY2023-24	Increase/ (Decrease)
Revenue						
General Revenue						
Use of Money & Property	6,302	5,231	3,280	28,016	28,010	24,730
General Revenue Total	6,302	5,231	3,280	28,016	28,010	24,730
Public Services						
Other Taxes	1,804,338	2,220,346	1,918,600	2,328,348	2,594,875	676,275
Charges For Service		19,668	-			-
Revenue From Other Agencies	-	39,851	-	-	-	-
Public Services Total	1,804,338	2,279,864	1,918,600	2,328,348	2,594,875	676,275
Revenue Total	1,810,640	2,285,095	1,921,880	2,356,364	2,622,885	701,005
Expenditures						
Community Development						
Salaries & Benefits	71,243	18,343	11,260	16,966	7,191	(4,069)
Materials & Services	577,067	430,280	516,500	516,500	517,500	1,000
Community Development To	648,310	448,623	527,760	533,466	524,691	(3,069)
Public Services						
Salaries & Benefits	99,354	83,095	106,379	56,578	111,940	5,561
Materials & Services	968,629	1,111,958	1,561,090	1,571,760	1,936,750	375,660
Allocated Costs	128,231	128,300	128,300	128,300	149,760	21,460
Public Services Total	1,196,214	1,323,353	1,795,769	1,756,638	2,198,450	402,681
CIP Projects						
Capital Assets	-	73,180	-	42,820	-	-
CIP Projects Total	-	73,180	-	42,820	-	-
Expenditures Total	1,844,524	1,845,156	2,323,529	2,332,925	2,723,141	399,612
Revenues Less Expenditures	(33,884)	439,939	(401,649)	23,439	(100,256)	
Net Transfers	-	-	-	-	-	-
Net Change in Fund Balance	(33,884)	439,939	(401,649)	23,439	(100,256)	
Beginning Fund Balance	1,574,389	1,540,506	1,980,445	1,980,445	2,003,884	
Ending Fund Balance	1,540,506	1,980,445	1,578,796	2,003,884	1,903,628	

Fund Overview

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

FY2023-2024 Expenditures

Community Development expenses primarily include the traffic engineering for over \$500,000. Public Services expenses include contract services for Dial-A-Ride, bus shelter maintenance, and recreational transit services; additionally there are allocated administrative costs for 6 employees' included in the expenditures.



Fund 124 - Gasoline Tax

	FY2020-21 Actual	FY2021-22 Actual	Original Budget FY2022-23	Estimated FY2022-23	Proposed Budget FY2023-24	Increase/ (Decrease)
Revenue						
Revenue From Other Agencies	2,090,987	2,488,293	3,060,426	2,783,686	3,091,904	31,478
Licenses & Permits	444	592	789	277	200	(589)
Use of Money & Property	16,198	3,700	2,700	15,870	15,800	13,100
Revenue Total	2,107,629	2,492,584	3,063,915	2,799,833	3,107,904	43,989
Expenditures						
Salaries & Benefits	404,679	564,597	1,261,741	833,025	1,246,511	(15,230)
Materials & Services	1,059,036	1,202,711	1,656,260	1,624,380	1,749,020	92,760
Allocated Costs	540,139	561,124	594,400	606,560	616,460	22,060
Capital Assets	208,936	29,751	600,000	400,249	-	(600,000)
Expenditures Total	2,212,789	2,358,182	4,112,401	3,464,214	3,611,991	(500,410)
Revenues Less Expenditures	(105,160)	134,402	(1,048,486)	(664,381)	(504,087)	
Net Transfers	(3,343,750)	-	-	-	-	
Net Change in Fund Balance	(3,448,910)	134,402	(1,048,486)	(664,381)	(504,087)	
Beginning Fund Balance	4,720,312	1,271,402	1,405,804	1,405,804	741,423	
Ending Fund Balance	1,271,402	1,405,804	357,318	741,423	237,336	

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.

FY2023-2024 Expenditures

Expenditures are used for street maintenance operations.

Fund 127 - Police Donations

	FY2020-21 Actual	FY2021-22 Actual	Original Budget FY2022-23	Estimated FY2022-23	Proposed Budget FY2023-24	Increase/ (Decrease)
Revenue						
Other Revenues	1,300	2,950	-	1,840	1,000	1,000
Use of Money & Property	122	93	60	378	370	310
Revenue Total	1,422	3,043	60	2,218	1,370	1,310
Expenditures						
Materials & Services	2,320	5,313	1,000	3,500	2,000	1,000
Expenditures Total	2,320	5,313	1,000	3,500	2,000	1,000
Revenues Less Expenditures	(898)	(2,270)	(940)	(1,282)	(630)	
Net Transfers	-	-	-	-	-	
Net Change in Fund Balance	(898)	(2,270)	(940)	(1,282)	(630)	
Beginning Fund Balance	36,344	35,446	33,176	33,176	31,894	
Ending Fund Balance	35,446	33,176	32,236	31,894	31,264	

Fund Overview

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

FY2023-2024 Expenditures

Expenditures are proposed to fund materials for various police programs.



Fund 128 - Transportation Development Act

	FY2020-21 Actual	FY2021-22 Actual	Original Budget FY2022-23	Estimated FY2022-23	Proposed Budget FY2023-24	Increase/ (Decrease)
Revenue						
Revenue From Other Agencies	-	60,467	70,000	140,000	70,000	-
Revenue Total	-	60,467	70,000	140,000	70,000	-
Expenditures						
Capital Assets	-	-	70,000	140,000	70,000	-
Expenditures Total	-	-	70,000	140,000	70,000	-
Revenues Less Expenditures	-	60,467	-	-	-	-
Net Transfers	-	-	-	-	-	-
Net Change in Fund Balance	-	60,467	-	-	-	-
Beginning Fund Balance	(60,457)	(60,457)	10	10	10	
Ending Fund Balance	(60,457)	10	10	10	10	

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.

FY2023-2024 Expenditures

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

Fund 129 - AB 939

	FY2020-21 Actual	FY2021-22 Actual	Original Budget FY2022-23	Estimated FY2022-23	Proposed Budget FY2023-24	Increase/ (Decrease)
Revenue						
Charges For Service	261,712	272,291	281,000	283,690	292,000	11,000
Use of Money & Property	2,610	2,411	1,530	12,540	12,540	11,010
Revenue Total	264,322	274,702	282,530	296,230	304,540	22,010
Expenditures						
Salaries & Benefits	65,241	34,685	25,012	41,653	28,645	3,633
Materials & Services	13,860	33,295	36,900	33,000	36,900	-
Allocated Costs	16,694	16,700	16,700	16,700	19,170	2,470
Expenditures Total	95,795	84,681	78,612	91,353	84,715	6,103
Revenues Less Expenditures	168,527	190,022	203,918	204,877	219,825	
Net Transfers	-	-	-	-	-	-
Net Change in Fund Balance	168,527	190,022	203,918	204,877	219,825	
Beginning Fund Balance	708,399	876,926	1,066,948	1,066,948	1,271,825	
Ending Fund Balance	876,926	1,066,948	1,270,866	1,271,825	1,491,650	

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.

FY2023-2024 Expenditures

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



Fund 130 - Bureau of Justice Asst.

	FY2020-21 Actual	FY2021-22 Actual	Original Budget FY2022-23	Estimated FY2022-23	Proposed Budget FY2023-24	Increase/ (Decrease)
Revenue						
Revenue From Other Agencies	17,856	20,715	-	1,200	-	-
Revenue Total	17,856	20,715	-	1,200	-	-
Expenditures						
Materials & Services	17,856	20,715	-	1,200	-	-
Expenditures Total	17,856	20,715	-	1,200	-	-
Revenues Less Expenditures	-	-	-	-	-	-
Net Transfers	-	-	-	-	-	-
Net Change in Fund Balance	-	-	-	-	-	-
Beginning Fund Balance	-	-	-	-	-	-
Ending Fund Balance	-	-	-	-	-	-

Fund Overview

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

FY2023-2024 Expenditures

There are not any expenditures planned for FY2023-2024.

Fund 131 - Community Dev. Block Grant

	FY2020-21 Actual	FY2021-22 Actual	Original Budget FY2022-23	Estimated FY2022-23	Proposed Budget FY2023-24	Increase/ (Decrease)
Revenue						
Charges For Service	-	(1)	-	-	-	-
Other Revenues	129,061	85,213	-	25,441	-	-
Revenue From Other Agencies	329,168	1,949,759	800,000	635,335	291,511	(508,489)
Use of Money & Property	-	-	-	-	-	-
Revenue Total	458,229	2,034,972	800,000	660,776	291,511	(508,489)
Expenditures						
Salaries & Benefits	103,373	99,158	100,837	109,011	147,081	46,244
Materials & Services	102,345	123,816	133,700	179,230	132,050	(1,650)
Allocated Costs	12,334	12,300	12,300	12,300	12,380	80
Capital Assets	240,168	1,864,635	-	295,298	-	-
Expenditures Total	458,220	2,099,909	246,837	595,839	291,511	44,674
Revenues Less Expenditures						
	9	(64,937)	553,163	64,937	-	
Net Transfers	70,270	-	-	-	-	-
Net Change in Fund Balance	70,278	(64,937)	553,163	64,937	-	
Beginning Fund Balance	(70,278)	0	(64,937)	(64,937)	-	-
Ending Fund Balance	0	(64,937)	488,226	-	-	

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.

FY2023-2024 Expenditures

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



Fund 140 - STP Local

	FY2020-21 Actual	FY2021-22 Actual	Original Budget FY2022-23	Estimated FY2022-23	Proposed Budget FY2023-24	Increase/ (Decrease)
Revenue						
Revenue From Other Agencies	-	-	-	3,948,000	-	-
Revenue Total	-	-	-	3,948,000	-	-
Expenditures						
Capital Assets	29,319	-	-	3,948,000	-	-
Expenditures Total	29,319	-	-	3,948,000	-	-
Revenues Less Expenditures	(29,319)	-	-	-	-	-
Net Transfers	24,399	28,146	-	-	-	-
Net Change in Fund Balance	(4,920)	28,146	-	-	-	-
Beginning Fund Balance	(23,226)	(28,146)	-	-	-	-
Ending Fund Balance	(28,146)	-	-	-	-	-

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.

FY2023-2024 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

	FY2020-21 Actual	FY2021-22 Actual	Original Budget FY2022-23	Estimated FY2022-23	Proposed Budget FY2023-24	Increase/ (Decrease)
Revenue						
Revenue From Other Agencies	174,670	-	19,350	511,007	20,200	850
Revenue Total	174,670	-	19,350	511,007	20,200	850
Expenditures						
Salaries & Benefits	21,917	-	350	18,341	-	(350)
Materials & Services	4,015	5,321	19,000	11,000	19,000	-
Allocated Costs	-	-	-	-	1,200	1,200
Capital Assets	-	452,593	-	23,752	-	-
Expenditures Total	25,931	457,913	19,350	53,093	20,200	850
Revenues Less Expenditures	148,739	(457,913)	-	457,914	-	
Net Transfers	65,973	-	-	-	-	-
Net Change in Fund Balance	214,711	(457,913)	-	457,914	-	
Beginning Fund Balance	(214,712)	(1)	(457,914)	(457,914)	-	-
Ending Fund Balance	(1)	(457,914)	(457,914)	-	-	

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.

FY2023-2024 Expenditures

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



Fund 145 - Waste Mgt Enforcement Grant

	FY2020-21 Actual	FY2021-22 Actual	Original Budget FY2022-23	Estimated FY2022-23	Proposed Budget FY2023-24	Increase/ (Decrease)
Revenue						
Other Revenues	164,955	-	-	-	-	-
Revenue From Other Agencies	15,553	-	15,000	15,718	15,719	719
Use of Money & Property	141	2,973	1,040	6,520	6,520	5,480
Revenue Total	180,649	2,973	16,040	22,238	22,239	6,199
Expenditures						
Materials & Services	210,649	80,968	115,700	115,700	115,700	-
Expenditures Total	210,649	80,968	115,700	115,700	115,700	-
Revenues Less Expenditures	(30,000)	(77,994)	(99,660)	(93,462)	(93,461)	
Net Transfers	1,054,998	-	-	15,729	-	
Net Change in Fund Balance	1,024,998	(77,994)	(99,660)	(77,733)	(93,461)	
Beginning Fund Balance	10,083	1,035,081	957,087	957,087	879,354	
Ending Fund Balance	1,035,081	957,087	857,427	879,354	785,893	

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.

FY2023-2024 Expenditures

Funding is included for Landfill regulatory compliance consultants.

Fund 146 - Senior Meals Program

	FY2020-21 Actual	FY2021-22 Actual	Original Budget FY2022-23	Estimated FY2022-23	Proposed Budget FY2023-24	Increase/ (Decrease)
Revenue						
Charges For Service	2,476	7,119	2,000	11,100	20,000	18,000
Revenue From Other Agencies	548,013	366,531	200,000	318,780	302,000	102,000
Use of Money & Property	243	292	100	700	700	600
Revenue Total	550,732	373,942	202,100	330,580	322,700	120,600
Expenditures						
Salaries & Benefits	143,376	118,249	130,372	141,963	137,522	7,150
Materials & Services	340,490	216,055	140,100	232,276	140,100	-
Allocated Costs	44,382	44,400	44,400	44,400	44,690	290
Expenditures Total	528,247	378,705	314,872	418,639	322,312	7,440
Revenues Less Expenditures	22,485	(4,762)	(112,772)	(88,059)	388	
Net Transfers	-	-	-	-	-	-
Net Change in Fund Balance	22,485	(4,762)	(112,772)	(88,059)	388	
Beginning Fund Balance	72,523	95,008	90,246	90,246	2,187	
Ending Fund Balance	95,008	90,246	(22,526)	2,187	2,575	

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.

FY2023-2024 Expenditures

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



Fund 149 - Used Oil Block Grant

	FY2020-21 Actual	FY2021-22 Actual	Original Budget FY2022-23	Estimated FY2022-23	Proposed Budget FY2023-24	Increase/ (Decrease)
Revenue						
Revenue From Other Agencies	11,990	40,732	-	16,597	16,600	16,600
Revenue Total	11,990	40,732	-	16,597	16,600	16,600
Expenditures						
Materials & Services	31,559	24,299	13,000	13,000	13,000	-
Allocated Costs	1,680	1,700	1,700	1,700	1,710	10
Expenditures Total	33,239	25,999	14,700	14,700	14,710	10
Revenues Less Expenditures	(21,249)	14,733	(14,700)	1,897	1,890	
Net Transfers	-	-	-	(26,365)	-	
Net Change in Fund Balance	(21,249)	14,733	(14,700)	(24,468)	1,890	
Beginning Fund Balance	38,675	17,426	32,159	32,159	7,691	
Ending Fund Balance	17,426	32,159	17,459	7,691	9,581	

Fund Overview

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

FY2023-2024 Expenditures

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

Fund 150 - Inmate Welfare

	FY2020-21 Actual	FY2021-22 Actual	Original Budget FY2022-23	Estimated FY2022-23	Proposed Budget FY2023-24	Increase/ (Decrease)
Revenue						
Other Revenues	2,422	525	1,500	1,500	1,500	-
Use of Money & Property	34	26	-	51	-	-
Revenue Total	2,456	551	1,500	1,551	1,500	-
Expenditures						
Materials & Services	-	1,500	1,500	1,500	1,500	-
Capital Assets	-	-	-	-	-	-
Expenditures Total	-	1,500	1,500	1,500	1,500	-
Revenues Less Expenditures	2,456	(949)	-	51	-	
Net Transfers	-	-	-	-	-	-
Net Change in Fund Balance	2,456	(949)	-	51	-	
Beginning Fund Balance	8,483	10,938	9,989	9,989	10,040	
Ending Fund Balance	10,938	9,989	9,989	10,040	10,040	

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.

FY2023-2024 Expenditures

Expenditures will be used for inmate welfare.



Fund 153 - Public Safety Augmentation

	FY2020-21 Actual	FY2021-22 Actual	Original Budget FY2022-23	Estimated FY2022-23	Proposed Budget FY2023-24	Increase/ (Decrease)
Revenue						
Other Taxes	834,745	954,154	836,200	836,200	848,700	12,500
Use of Money & Property	1,129	871	410	9,144	9,140	8,730
Charges For Service	-	-	-	-	-	-
Revenue Total	835,874	955,025	836,610	845,344	857,840	21,230
Expenditures						
Salaries & Benefits	996,719	613,092	821,045	473,178	723,045	(98,000)
Materials & Services	-	-	-	175,000	205,000	135,000
Capital Assets	-	-	-	105,000	105,000	105,000
Expenditures Total	996,719	613,092	821,045	753,178	1,033,045	142,000
Revenues Less Expenditures	(160,844)	341,933	15,565	92,166	(175,205)	
Net Transfers	-	-	-	-	-	-
Net Change in Fund Balance	(160,844)	341,933	15,565	92,166	(175,205)	
Beginning Fund Balance	529,255	368,411	710,344	710,344	802,510	
Ending Fund Balance	368,411	710,344	725,909	802,510	627,305	

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.

FY2023-2024 Expenditures

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

Fund 155 - COPS/SLESF

	FY2020-21 Actual	FY2021-22 Actual	Original Budget FY2022-23	Estimated FY2022-23	Proposed Budget FY2023-24	Increase/ (Decrease)
Revenue						
Revenue From Other Agencies	253,970	260,445	270,000	340,000	270,000	-
Use of Money & Property	2,033	1,458	1,130	3,484	3,480	2,350
Other Revenues	-	-	-	-	-	-
Revenue Total	256,003	261,903	271,130	343,484	273,480	2,350
Expenditures						
Salaries & Benefits	-	285,107	437,518	579,428	170,650	(266,868)
Materials & Services	55,263	151,352	110,000	77,000	100,000	(10,000)
Capital Assets	-	33,974	80,000	56,200	-	(80,000)
Expenditures Total	55,263	470,433	627,518	712,628	270,650	(356,868)
Revenues Less Expenditures	200,740	(208,529)	(356,388)	(369,144)	2,830	
Net Transfers	-	-	-	-	-	-
Net Change in Fund Balance	200,740	(208,529)	(356,388)	(369,144)	2,830	
Beginning Fund Balance	436,737	637,476	428,947	428,947	59,803	
Ending Fund Balance	637,476	428,947	72,559	59,803	62,633	

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.

FY2023-2024 Expenditures

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



Fund 158 - CRV Recycling Grant

	FY2020-21 Actual	FY2021-22 Actual	Original Budget FY2022-23	Estimated FY2022-23	Proposed Budget FY2023-24	Increase/ (Decrease)
Revenue						
Revenue From Other Agencies	36,935	-	28,000	27,221	28,000	-
Use of Money & Property	-	-	-	-	-	-
Revenue Total	36,935	-	28,000	27,221	28,000	-
Expenditures						
Materials & Services	38,277	27,958	28,000	28,000	28,000	-
Allocated Costs	930	-	-	-	-	-
Expenditures Total	39,207	27,958	28,000	28,000	28,000	-
Revenues Less Expenditures	(2,272)	(27,958)	-	(779)	-	-
Net Transfers	-	-	-	26,365	-	-
Net Change in Fund Balance	(2,272)	(27,958)	-	25,586	-	-
Beginning Fund Balance	125,233	122,961	95,003	95,003	120,589	-
Ending Fund Balance	122,961	95,003	95,003	120,589	120,589	-

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.

FY2023-2024 Expenditures

Expenditures are used for recycling activities.

Fund 160 - Capital Projects

	FY2020-21 Actual	FY2021-22 Actual	Original Budget FY2022-23	Estimated FY2022-23	Proposed Budget FY2023-24	Increase/ (Decrease)
Revenue						
Debt Proceeds	6,602,048	-	-	-	-	-
Revenue Total	6,602,048	-	-	-	-	-
Expenditures						
Buildings	757,571	7,596,094	2,379,999	4,812,252	475,000	(1,904,999)
Cip - Miscellaneous	-	176,004	-	1,072,850	-	-
Cip Park	-	38,417	1,480,000	1,652,352	555,000	(925,000)
Street	-	-	-	90,000	-	-
Expenditures Total	757,571	7,810,515	3,859,999	7,627,454	1,030,000	(2,829,999)
Revenues Less Expenditures	5,844,477	(7,810,515)	(3,859,999)	(7,627,454)	(1,030,000)	
Net Transfers	3,663,505	4,725,000	800,000	2,525,000	-	
Net Change in Fund Balance	9,507,982	(3,085,515)	(3,059,999)	(5,102,454)	(1,030,000)	
Beginning Fund Balance	179,510	9,687,492	6,601,977	6,601,977	1,499,523	
Ending Fund Balance	9,687,492	6,601,977	3,541,978	1,499,523	469,523	

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.

FY2023-2024 Expenditures

Capital projects are outlined in the Capital Improvement Program.



Fund 161 - Construction Tax

	FY2020-21 Actual	FY2021-22 Actual	Original Budget FY2022-23	Estimated FY2022-23	Proposed Budget FY2023-24	Increase/ (Decrease)
Revenue						
Other Taxes	40,343	7,319	-	1,126	1,100	1,100
Use of Money & Property	856	657	440	2,921	2,920	2,480
Revenue Total	41,198	7,976	440	4,047	4,020	3,580
Expenditures						
Salaries & Benefits	-	-	-	-	-	-
Materials & Services	-	14,225	20,000	20,000	20,000	-
Capital Assets	-	-	-	-	-	-
Expenditures Total	-	14,225	20,000	20,000	20,000	-
Revenues Less Expenditures	41,198	(6,249)	(19,560)	(15,953)	(15,980)	
Net Transfers	-	-	-	-	-	-
Net Change in Fund Balance	41,198	(6,249)	(19,560)	(15,953)	(15,980)	
Beginning Fund Balance	218,538	259,736	253,487	253,487	237,534	
Ending Fund Balance	259,736	253,487	233,927	237,534	221,554	

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.

FY2023-2024 Expenditures

Expenditures will be used for construction improvements.

Fund 162 - Information Technology

	FY2020-21 Actual	FY2021-22 Actual	Original Budget FY2022-23	Estimated FY2022-23	Proposed Budget FY2023-24	Increase/ (Decrease)
Revenue						
Fees	61,663	95,585	64,200	138,786	67,100	2,900
Revenue From Other Agencies	-	-	-	-	310,000	310,000
Revenue Total	61,663	95,585	64,200	138,786	377,100	312,900
Expenditures						
Salaries & Benefits	-	-	-	-	-	-
Materials & Services	-	-	60,000	113,000	179,000	59,000
Capital Assets	5,878	20,078	28,842	312,851	144,833	115,991
Expenditures Total	5,878	20,078	88,842	425,851	323,833	174,991
Revenues Less Expenditures	55,786	75,508	(24,642)	(287,065)	53,267	
Net Transfers	-	-	-	-	-	-
Net Change in Fund Balance	55,786	75,508	(24,642)	(287,065)	53,267	
Beginning Fund Balance	158,807	214,592	290,100	290,100	3,035	
Ending Fund Balance	214,592	290,100	265,458	3,035	56,302	

Fund Overview

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

FY2023-2024 Expenditures

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



Fund 164 - Police Facilities Dev. Impact Fees

	FY2020-21 Actual	FY2021-22 Actual	Original Budget FY2022-23	Estimated FY2022-23	Proposed Budget FY2023-24	Increase/ (Decrease)
Revenue						
Other Revenues	14,564	31,947	14,600	75,979	24,000	9,400
Use of Money & Property	-	-	-	-	-	-
Revenue Total	14,564	31,947	14,600	75,979	24,000	9,400
Expenditures						
Capital Assets	-	-	150,000	150,000	-	(150,000)
Expenditures Total	-	-	150,000	150,000	-	(150,000)
Revenues Less Expenditures	14,564	31,947	(135,400)	(74,021)	24,000	
Net Transfers	-	-	-	-	-	-
Net Change in Fund Balance	14,564	31,947	(135,400)	(74,021)	24,000	
Beginning Fund Balance	116,475	131,039	162,986	162,986	88,965	
Ending Fund Balance	131,039	162,986	27,586	88,965	112,965	

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.

FY2023-2024 Expenditures

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

Fund 165 - Fire Facilities Dev. Impact Fees

	FY2020-21 Actual	FY2021-22 Actual	Original Budget FY2022-23	Estimated FY2022-23	Proposed Budget FY2023-24	Increase/ (Decrease)
Revenue						
Other Revenues	17,588	38,787	-	92,302	27,200	27,200
Use of Money & Property	-	-	-	-	-	-
Revenue Total	17,588	38,787	-	92,302	27,200	27,200
Expenditures						
Capital Assets	-	-	-	70,000	-	-
Expenditures Total	-	-	-	70,000	-	-
Revenues Less Expenditures	17,588	38,787	-	22,302	27,200	
Net Transfers	(101,713)	-	-	-	-	-
Net Change in Fund Balance	(84,125)	38,787	-	22,302	27,200	
Beginning Fund Balance	91,335	7,209	45,996	45,996	68,298	
Ending Fund Balance	7,209	45,996	45,996	68,298	95,498	

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.

FY2023-2024 Expenditures

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



Fund 166 - Park Facilities Dev. Impact Fees

	FY2020-21 Actual	FY2021-22 Actual	Original Budget FY2022-23	Estimated FY2022-23	Proposed Budget FY2023-24	Increase/ (Decrease)
Revenue						
Other Revenues	43,733	87,623	44,000	11,930	65,000	21,000
Use of Money & Property	-	-	-	-	-	-
Revenue Total	43,733	87,623	44,000	11,930	65,000	21,000
Expenditures						
Capital Assets	-	91,889	130,000	141,402	99,999	(30,001)
Expenditures Total	-	91,889	130,000	141,402	99,999	(30,001)
Revenues Less Expenditures	43,733	(4,266)	(86,000)	(129,472)	(34,999)	
Net Transfers	-	-	-	-	-	-
Net Change in Fund Balance	43,733	(4,266)	(86,000)	(129,472)	(34,999)	
Beginning Fund Balance	263,181	306,914	302,648	302,648	173,176	
Ending Fund Balance	306,914	302,648	216,648	173,176	138,177	

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.

FY2023-2024 Expenditures

Capital projects are outlined in the Capital Improvement Program.

Fund 167 - Admin. Facilities Dev. Impact Fees

	FY2020-21 Actual	FY2021-22 Actual	Original Budget FY2022-23	Estimated FY2022-23	Proposed Budget FY2023-24	Increase/ (Decrease)
Revenue						
Other Revenues	2,612	5,691	2,600	13,308	4,100	1,500
Use of Money & Property	-	-	-	-	-	-
Revenue Total	2,612	5,691	2,600	13,308	4,100	1,500
Revenues Less Expenditures						
Revenues Less Expenditures	2,612	5,691	2,600	13,308	4,100	
Net Transfers	-	-	-	-	-	-
Net Change in Fund Balance	2,612	5,691	2,600	13,308	4,100	
Beginning Fund Balance	19,502	22,113	27,804	27,804	41,112	
Ending Fund Balance	22,113	27,804	30,404	41,112	45,212	

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.

FY2023-2024 Expenditures

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



Fund 168 - PW Facilities Dev. Impact Fees

	FY2020-21 Actual	FY2021-22 Actual	Original Budget FY2022-23	Estimated FY2022-23	Proposed Budget FY2023-24	Increase/ (Decrease)
Revenue						
Other Revenues	1,215	2,532	-	6,710	1,800	1,800
Use of Money & Property	-	-	-	-	-	-
Revenue Total	1,215	2,532	-	6,710	1,800	1,800
Revenues Less Expenditures						
Net Transfers	-	-	-	-	-	-
Net Change in Fund Balance	1,215	2,532	-	6,710	1,800	
Beginning Fund Balance	8,715	9,930	12,462	12,462	19,172	
Ending Fund Balance	9,930	12,462	12,462	19,172	20,972	

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.

FY2023-2024 Expenditures

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

Fund 169 - Park Acquisition Fund

	FY2020-21 Actual	FY2021-22 Actual	Original Budget FY2022-23	Estimated FY2022-23	Proposed Budget FY2023-24	Increase/ (Decrease)
Revenue						
Charges For Service	3,400	-	-	-	-	-
Other Revenues	3,900,000	-	-	-	-	-
Use of Money & Property	7,363	5,651	3,840	25,149	25,140	21,300
Revenue Total	3,910,763	5,651	3,840	25,149	25,140	21,300
Expenditures						
Materials & Services	14,882	-	-	-	-	-
Capital Assets	-	75,497	-	126,010	-	-
Debt Service	500,000	-	-	-	-	-
Expenditures Total	514,882	75,497	-	126,010	-	-
Revenues Less Expenditures	3,395,881	(69,846)	3,840	(100,861)	25,140	
Net Transfers	(1,034,796)	-	-	-	-	-
Net Change in Fund Balance	2,361,085	(69,846)	3,840	(100,861)	25,140	
Beginning Fund Balance	(109,605)	2,251,481	2,181,635	2,181,635	2,080,774	
Ending Fund Balance	2,251,481	2,181,635	2,185,475	2,080,774	2,105,914	

Fund Overview

The funds paid into this fund are to be utilized for new parkland acquisition and the development of new parkland. The last proceeds made to the fund are from the sale of Sunset field in FY 2021-21 for \$3,900,000.

FY2023-2024 Expenditures

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



Fund 170 - PDF A - Del Norte

	FY2020-21 Actual	FY2021-22 Actual	Original Budget FY2022-23	Estimated FY2022-23	Proposed Budget FY2023-24	Increase/ (Decrease)
Revenue						
Other Revenues		1,379,700	-			-
Use of Money & Property		1,585	-			-
Revenue Total		1,381,285	-			-
Expenditures						
Capital Assets	-	-	-	-	1,300,000	1,300,000
Expenditures Total	-	-	-	-	1,300,000	1,300,000
Revenues Less Expenditures	-	1,381,285	-	-	(1,300,000)	
Net Transfers	-	-	-	-	-	-
Net Change in Fund Balance	-	1,381,285	-	-	(1,300,000)	
Beginning Fund Balance	(0)	(0)	1,381,285	1,381,285	1,381,285	
Ending Fund Balance	(0)	1,381,285	1,381,285	1,381,285	81,285	

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.

FY2023-2024 Expenditures

Capital projects are outlined in the Capital Improvement Program.

Fund 171 - PDF B Palm View

	FY2020-21 Actual	FY2021-22 Actual	Original Budget FY2022-23	Estimated FY2022-23	Proposed Budget FY2023-24	Increase/ (Decrease)
Revenue						
Other Revenues		1,750,000	-			-
Use of Money & Property		665	-			-
Revenue Total		1,750,665	-			-
Expenditures						
Capital Assets	-	82,434	-	-	-	-
Expenditures Total	-	82,434	-	-	-	-
Revenues Less Expenditures	-	1,668,231	-	-	-	-
Net Transfers	-	-	-	-	-	-
Net Change in Fund Balance	-	1,668,231	-	-	-	-
Beginning Fund Balance	0	0	1,668,231	1,668,231	1,668,231	
Ending Fund Balance	0	1,668,231	1,668,231	1,668,231	1,668,231	

Fund Overview

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

FY2023-2024 Expenditures

Capital projects are outlined in the Capital Improvement Program.



Fund 172 - PDF C Orangewood - Ca

	FY2020-21 Actual	FY2021-22 Actual	Original Budget FY2022-23	Estimated FY2022-23	Proposed Budget FY2023-24	Increase/ (Decrease)
Revenue						
Other Revenues	186,150	919,800	-	-	-	-
Use of Money & Property	2,266	2,572	570	7,200	7,200	6,630
Revenue Total	188,416	922,372	570	7,200	7,200	6,630
Expenditures						
Capital Assets	-	24,225	-	375,775	-	-
Expenditures Total	-	24,225	-	375,775	-	-
Revenues Less Expenditures	188,416	898,147	570	(368,575)	7,200	
Net Transfers	-	(316,000)	-	(185,100)	-	
Net Change in Fund Balance	188,416	582,147	570	(553,675)	7,200	
Beginning Fund Balance	481,837	670,254	1,252,401	1,252,401	698,726	
Ending Fund Balance	670,254	1,252,401	1,252,971	698,726	705,926	

Fund Overview

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

FY2023-2024 Expenditures

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

Fund 173 - PDF D Walmerado-Cam.

	FY2020-21 Actual	FY2021-22 Actual	Original Budget FY2022-23	Estimated FY2022-23	Proposed Budget FY2023-24	Increase/ (Decrease)
Revenue						
Other Revenues	-	-	-	-	-	-
Use of Money & Property	99	193	20	1,165	1,160	1,140
Revenue Total	99	193	20	1,165	1,160	1,140
Expenditures						
Salaries & Benefits	-	-	-	-	-	-
Capital Assets	-	34,782	-	383,986	-	-
Expenditures Total	-	34,782	-	383,986	-	-
Revenues Less Expenditures	99	(34,589)	20	(382,821)	1,160	
Net Transfers	-	316,000	-	185,100	-	
Net Change in Fund Balance	99	281,411	20	(197,721)	1,160	
Beginning Fund Balance	29,175	29,274	310,685	310,685	112,964	
Ending Fund Balance	29,274	310,685	310,705	112,964	114,124	

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.

FY2023-2024 Expenditures

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



Fund 174 - PDF E - Cortez

	FY2020-21 Actual	FY2021-22 Actual	Original Budget FY2022-23	Estimated FY2022-23	Proposed Budget FY2023-24	Increase/ (Decrease)
Revenue						
Other Revenues	21,900	43,800	-	-	-	-
Use of Money & Property	142	165	100	100	100	-
Revenue Total	22,042	43,965	100	100	100	-
Expenditures						
Capital Assets	-	27,472	-	12,528	-	-
Expenditures Total	-	27,472	-	12,528	-	-
Revenues Less Expenditures	22,042	16,493	100	(12,428)	100	
Net Transfers	-	-	-	-	-	-
Net Change in Fund Balance	22,042	16,493	100	(12,428)	100	
Beginning Fund Balance	20,190	42,232	58,725	58,725	46,297	
Ending Fund Balance	42,232	58,725	58,825	46,297	46,397	

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.

FY2023-2024 Expenditures

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

Fund 175 - PDF F - Gal-Wogrov-Cam

	FY2020-21 Actual	FY2021-22 Actual	Original Budget FY2022-23	Estimated FY2022-23	Proposed Budget FY2023-24	Increase/ (Decrease)
Revenue						
Other Revenues	-	-	-	-	-	-
Use of Money & Property	1,049	779	530	3,576	3,570	3,040
Revenue Total	1,049	779	530	3,576	3,570	3,040
Expenditures						
Salaries & Benefits	-	-	-	-	-	-
Capital Assets	-	-	-	-	-	-
Expenditures Total	-	-	-	-	-	-
Revenues Less Expenditures	1,049	779	530	3,576	3,570	
Net Transfers	-	-	-	-	-	-
Net Change in Fund Balance	1,049	779	530	3,576	3,570	
Beginning Fund Balance	309,153	310,202	310,981	310,981	314,557	
Ending Fund Balance	310,202	310,981	311,511	314,557	318,127	

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.

FY2023-2024 Expenditures

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



Fund 179 - ARPA Local Fiscal Recovery Funds

	FY2020-21 Actual	FY2021-22 Actual	Original Budget FY2022-23	Estimated FY2022-23	Proposed Budget FY2023-24	Increase/ (Decrease)
Revenue						
Revenue From Other Agencies	-	9,197,139	-	10,393,888	-	-
Use of Money & Property	-	-	-	-	-	-
Revenue Total	-	9,197,139	-	10,393,888	-	-
Expenditures						
Salaries & Benefits	-	466,453	-	-	-	-
Materials & Services	-	20,833	-	-	-	-
Capital Assets	-	8,704,067	-	10,393,888	-	-
Expenditures Total	-	9,191,353	-	10,393,888	-	-
Revenues Less Expenditures	-	5,786	-	-	-	-
Net Transfers	-	(5,786)	-	-	-	-
Net Change in Fund Balance	-	-	-	-	-	-
Beginning Fund Balance	-	-	-	-	-	-
Ending Fund Balance	-	-	-	-	-	-

Fund Overview

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

FY2023-2024 Expenditures

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



Fund 180 - Future Street Improvements

	FY2020-21 Actual	FY2021-22 Actual	Original Budget FY2022-23	Estimated FY2022-23	Proposed Budget FY2023-24	Increase/ (Decrease)
Revenue						
Capital Assets	11,250	25,564	-	171,358	171,400	171,400
Revenue Total	11,250	25,564	-	171,358	171,400	171,400
Revenues Less Expenditures						
	11,250	25,564	-	171,358	171,400	
Net Transfers	220,000	-	-	-	-	
Net Change in Fund Balance	231,250	25,564	-	171,358	171,400	
Beginning Fund Balance	0	231,250	256,814	256,814	256,814	
Ending Fund Balance	231,250	256,814	256,814	428,172	428,214	

Fund Overview

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

FY2023-2024 Expenditures

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



Fund 181 - Maintenance District #1

	FY2020-21 Actual	FY2021-22 Actual	Original Budget FY2022-23	Estimated FY2022-23	Proposed Budget FY2023-24	Increase/ (Decrease)
Revenue						
Revenue						
Property Tax	623,785	665,829	651,900	665,800	679,100	27,200
Use of Money & Property	9,342	8,006	5,030	38,000	38,000	32,970
Revenue Total	633,127	673,835	656,930	703,800	717,100	60,170
Revenue Total	633,127	673,835	656,930	703,800	717,100	60,170
Expenditures						
District Engineering						
Materials & Services	1,594	3,188	6,388	6,388	6,390	2
District Engineering Total	1,594	3,188	6,388	6,388	6,390	2
District Maintenance						
Allocated Costs	56,966	57,000	57,000	57,000	61,840	4,840
Materials & Services	159,785	136,761	224,400	208,800	393,560	69,160
Salaries & Benefits	64,614	42,772	45,292	50,341	44,222	(1,070)
District Maintenance Total	281,365	236,533	326,692	316,141	499,622	72,930
National Pollutant Discharge Elimination System (NPDES)						
Materials & Services	10,000	10,000	10,000	10,000	10,000	-
National Pollutant Discharge Elimin	10,000	10,000	10,000	10,000	10,000	-
Vehicles						
Capital Assets					100,000	
Vehicles Total					100,000	
Expenditures Total	292,959	249,721	343,080	332,529	616,012	72,932
Revenues Less Expenditures	340,168	424,115	313,850	371,271	101,088	
Net Transfers	-	-	-	-	-	-
Net Change in Fund Balance	340,168	424,115	313,850	371,271	101,088	
Beginning Fund Balance	2,617,167	2,957,334	3,381,449	3,381,449	3,752,720	
Ending Fund Balance	2,957,334	3,381,449	3,695,299	3,752,720	3,853,808	

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.

FY2023-2024 Expenditures

Expenditures will be used for ongoing maintenance within the District.



Fund 182 - Maintenance District #2

	FY2020-21 Actual	FY2021-22 Actual	Original Budget FY2022-23	Estimated FY2022-23	Proposed Budget FY2023-24	Increase/ (Decrease)
Revenue						
Revenue						
Property Tax	222,194	230,755	257,000	244,600	249,500	(7,500)
Use of Money & Property	2,350	2,034	1,250	7,553	7,550	6,300
Revenue Total	224,544	232,789	258,250	252,153	257,050	(1,200)
Revenue Total	224,544	232,789	258,250	252,153	257,050	(1,200)
Expenditures						
District Engineering						
Materials & Services	1,271	2,543	5,143	5,143	5,140	(3)
District Engineering Total	1,271	2,543	5,143	5,143	5,140	(3)
District Maintenance						
Allocated Costs	24,547	24,600	24,600	24,600	26,920	2,320
Materials & Services	36,819	23,679	94,100	83,800	290,320	(3,780)
Salaries & Benefits	50,372	40,123	31,048	35,844	29,692	(1,356)
District Maintenance Total	111,738	88,402	149,748	144,244	346,932	(2,816)
National Pollutant Discharge Elimination System (NPDES)						
Materials & Services	2,000	2,000	5,000	5,000	5,000	-
National Pollutant Discharge Elimin	2,000	2,000	5,000	5,000	5,000	-
Vehicles						
Capital Assets					100,000	
Vehicles Total					100,000	
Expenditures Total	115,010	92,944	159,891	154,387	457,072	(2,819)
Revenues Less Expenditures	109,534	139,845	98,359	97,766	(200,022)	
Net Transfers	(9,000)	(9,000)	-	-	-	
Net Change in Fund Balance	100,534	130,845	98,359	97,766	(200,022)	
Beginning Fund Balance	652,325	752,859	883,704	883,704	981,470	
Ending Fund Balance	752,859	883,704	982,063	981,470	781,448	

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.

FY2023-2024 Expenditures

Expenditures will be used for ongoing maintenance within the District.



Fund 183 - WC CSS CFD

	FY2020-21 Actual	FY2021-22 Actual	Original Budget FY2022-23	Estimated FY2022-23	Proposed Budget FY2023-24	Increase/ (Decrease)
Revenue						
Revenue						
Other Taxes	107,360	89,427	-	96,581	98,500	98,500
Use of Money & Property	1,328	1,095	690	4,557	4,550	3,860
Revenue Total	108,688	90,521	690	101,138	103,050	102,360
Revenue Total	108,688	90,521	690	101,138	103,050	102,360
Expenditures						
District Engineering						
Materials & Services	5,130	5,130	10,300	10,300	10,300	-
District Engineering Total	5,130	5,130	10,300	10,300	10,300	-
District Maintenance						
Salaries & Benefits	5,146	-	780	-	-	(780)
Materials & Services	36,253	36,317	36,600	36,600	72,400	35,800
Allocated Costs	11,174	11,200	11,200	11,200	12,350	1,150
District Maintenance Total	52,573	47,517	48,580	47,800	84,750	36,170
National Pollutant Discharge Elimination System (NPDES)						
Materials & Services	8,000	8,000	8,000	8,000	8,000	-
National Pollutant Discharge Elimin	8,000	8,000	8,000	8,000	8,000	-
Expenditures Total	65,703	60,647	66,880	66,100	103,050	36,170
Revenues Less Expenditures	42,985	29,874	(66,190)	35,038	-	
Net Transfers	-	-	-	-	-	-
Net Change in Fund Balance	42,985	29,874	(66,190)	35,038	-	
Beginning Fund Balance	362,666	405,651	435,525	435,525	470,563	
Ending Fund Balance	405,651	435,525	369,335	470,563	470,563	

Fund Overview

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

FY2023-2024 Expenditures

Expenditures will be used for ongoing maintenance within the District.

Fund 184 - Maintenance District #4

	FY2020-21 Actual	FY2021-22 Actual	Original Budget FY2022-23	Estimated FY2022-23	Proposed Budget FY2023-24	Increase/ (Decrease)
Revenue						
Revenue						
Charges For Service	1,020,481	1,003,441	-	1,003,360	1,013,390	1,013,390
Use of Money & Property	7,104	5,468	3,350	17,960	17,960	14,610
Revenue Total	1,027,584	1,008,909	3,350	1,021,320	1,031,350	1,028,000
Revenue Total	1,027,584	1,008,909	3,350	1,021,320	1,031,350	1,028,000
Expenditures						
District Engineering						
Materials & Services	4,409	3,993	19,648	19,648	19,650	2
District Engineering Total	4,409	3,993	19,648	19,648	19,650	2
District Maintenance						
Salaries & Benefits	96,587	69,000	72,137	77,385	69,737	(2,400)
Materials & Services	722,385	646,705	795,900	638,200	1,132,760	336,860
Allocated Costs	197,543	197,600	197,600	197,600	210,850	13,250
District Maintenance Total	1,016,515	913,305	1,065,637	913,185	1,413,347	347,710
National Pollutant Discharge Elimination System (NPDES)						
Materials & Services	75,000	75,000	75,000	75,000	75,000	-
National Pollutant Discharge Elimin	75,000	75,000	75,000	75,000	75,000	-
Vehicles						
Capital Assets					100,000	
Vehicles Total					100,000	
Expenditures Total	1,095,923	992,298	1,160,285	1,007,833	1,607,997	347,712
Revenues Less Expenditures	(68,339)	16,611	(1,156,935)	13,487	(576,647)	
Net Transfers	9,000	9,000	-	-	-	
Net Change in Fund Balance	(59,339)	25,611	(1,156,935)	13,487	(576,647)	
Beginning Fund Balance	2,206,788	2,147,449	2,173,060	2,173,060	2,186,547	
Ending Fund Balance	2,147,449	2,173,060	1,016,125	2,186,547	1,609,900	

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.

FY2023-2024 Expenditures

Expenditures will be used for ongoing maintenance within the District.



Fund 186 - Maintenance District #6

	FY2020-21 Actual	FY2021-22 Actual	Original Budget FY2022-23	Estimated FY2022-23	Proposed Budget FY2023-24	Increase/ (Decrease)
Revenue						
Revenue						
Charges For Service	154,799	158,578	-	156,650	158,220	158,220
Use of Money & Property	797	671	380	2,060	2,060	1,680
Revenue Total	155,596	159,249	380	158,710	160,280	159,900
Revenue Total	155,596	159,249	380	158,710	160,280	159,900
Expenditures						
District Engineering						
Materials & Services	2,736	2,320	12,415	12,415	12,420	5
District Engineering Total	2,736	2,320	12,415	12,415	12,420	5
District Maintenance						
Salaries & Benefits	26,200	19,074	21,056	20,429	21,096	40
Materials & Services	79,783	70,136	108,200	92,600	251,720	43,520
Allocated Costs	32,569	32,600	32,600	32,600	34,710	2,110
District Maintenance Total	138,552	121,810	161,856	145,629	307,526	45,670
National Pollutant Discharge Elimination System (NPDES)						
Materials & Services	5,000	5,000	5,000	2,500	5,000	-
National Pollutant Discharge Elimin	5,000	5,000	5,000	2,500	5,000	-
Expenditures Total	146,288	129,130	179,271	160,544	324,946	45,675
Revenues Less Expenditures	9,308	30,119	(178,891)	(1,834)	(164,666)	
Net Transfers	-	-	-	-	-	
Net Change in Fund Balance	9,308	30,119	(178,891)	(1,834)	(164,666)	
Beginning Fund Balance	237,575	246,884	277,003	277,003	275,169	
Ending Fund Balance	246,884	277,003	98,112	275,169	110,503	

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.

FY2023-2024 Expenditures

Expenditures will be used for ongoing maintenance within the District.



Fund 187 - Maintenance District #7

	FY2020-21 Actual	FY2021-22 Actual	Original Budget FY2022-23	Estimated FY2022-23	Proposed Budget FY2023-24	Increase/ (Decrease)
Revenue						
Revenue						
Charges For Service	173,983	172,757	-	174,485	176,220	176,220
Use of Money & Property	1,137	942	560	3,136	3,130	2,570
Revenue Total	175,120	173,699	560	177,621	179,350	178,790
Revenue Total	175,120	173,699	560	177,621	179,350	178,790
Expenditures						
District Engineering						
Materials & Services	2,749	2,345	12,540	12,540	12,540	-
District Engineering Total	2,749	2,345	12,540	12,540	12,540	-
District Maintenance						
Salaries & Benefits	26,200	18,275	21,056	19,741	21,096	40
Materials & Services	79,289	82,303	108,100	91,400	239,220	31,120
Allocated Costs	31,940	31,900	31,900	31,900	34,010	2,110
District Maintenance Total	137,428	132,478	161,056	143,041	294,326	33,270
National Pollutant Discharge Elimination System (NPDES)						
Materials & Services	5,000	5,000	5,000	5,000	5,000	-
National Pollutant Discharge Elimin	5,000	5,000	5,000	5,000	5,000	-
Expenditures Total	145,177	139,823	178,596	160,581	311,866	33,270
Revenues Less Expenditures	29,943	33,876	(178,036)	17,041	(132,516)	
Net Transfers	-	-	-	-	-	-
Net Change in Fund Balance	29,943	33,876	(178,036)	17,041	(132,516)	
Beginning Fund Balance	322,496	352,438	386,314	386,314	403,355	
Ending Fund Balance	352,438	386,314	208,278	403,355	270,839	

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.

FY2023-2024 Expenditures

Expenditures will be used for ongoing maintenance within the District.



Fund 188 - Citywide Maintenance District

	FY2020-21 Actual	FY2021-22 Actual	Original Budget FY2022-23	Estimated FY2022-23	Proposed Budget FY2023-24	Increase/ (Decrease)
Revenue						
Revenue						
Charges For Service	1,769,426	1,806,500	2,050,600	1,832,760	1,868,880	(181,720)
Use of Money & Property	4,857	3,217	1,680	8,140	8,140	6,460
Revenue Total	1,774,282	1,809,717	2,052,280	1,840,900	1,877,020	(175,260)
Revenue Total	1,774,282	1,809,717	2,052,280	1,840,900	1,877,020	(175,260)
Expenditures						
District Engineering						
Salaries & Benefits	9,455	2,587	1,510	1,219	300	(1,210)
Materials & Services	11,652	9,145	41,083	41,083	16,300	(24,783)
District Engineering Total	21,107	11,732	42,593	42,302	16,600	(25,993)
District Maintenance						
Materials & Services	-	-	-	-	100,000	
District Maintenance Total	-	-	-	-	100,000	
Landscape Maintenance						
Salaries & Benefits	51,166	43,705	60,318	52,193	64,355	4,037
Materials & Services	683,962	364,227	523,100	523,100	523,100	-
Allocated Costs	19,908	19,900	19,900	19,900	28,270	8,370
Landscape Maintenance Total	755,036	427,831	603,318	595,193	615,725	12,407
Street Lighting						
Salaries & Benefits	28,220	23,922	26,746	28,954	24,719	(2,027)
Materials & Services	1,029,056	1,077,058	1,146,370	978,590	1,000,300	(146,070)
Allocated Costs	112,294	115,606	119,200	122,960	134,620	15,420
Street Lighting Total	1,169,570	1,216,586	1,292,316	1,130,504	1,159,639	(132,677)
Streets						
Capital Assets	-	81,350	250,000	668,650	250,000	-
Streets Total	-	81,350	250,000	668,650	250,000	-
Vehicles						
Capital Assets					100,000	
Vehicles Total					100,000	
Expenditures Total	1,945,713	1,737,499	2,188,227	2,436,649	2,241,964	(146,263)
Revenues Less Expenditures	(171,431)	72,218	(135,947)	(595,749)	(364,944)	
Net Transfers	-	-	-	-	-	-
Net Change in Fund Balance	(171,431)	72,218	(135,947)	(595,749)	(364,944)	
Beginning Fund Balance	1,394,574	1,223,143	1,295,361	1,295,361	699,612	
Ending Fund Balance	1,223,143	1,295,361	1,159,414	699,612	334,668	

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.

FY2023-2024 Expenditures

Expenditures will be used for ongoing maintenance within the District.



Fund 189 - Sewer Maintenance

	FY2020-21 Actual	FY2021-22 Actual	Original Budget FY2022-23	Estimated FY2022-23	Proposed Budget FY2023-24	Increase/ (Decrease)
Revenue						
Revenue						
Property Tax	350,196	367,976	254,200	337,010	344,000	89,800
Charges For Service	3,719,042	3,899,450	3,500,000	3,859,750	3,898,300	398,300
Licenses & Permits		17,237	-			-
Use of Money & Property	25,498	25,744	15,330	109,900	109,900	94,570
Revenue Total	4,094,736	4,310,406	3,769,530	4,306,660	4,352,200	582,670
Revenue Total	4,094,736	4,310,406	3,769,530	4,306,660	4,352,200	582,670
Expenditures						
Community Enhancement						
Salaries & Benefits	20,059	16,947	18,236	20,514	200	(18,036)
Community Enhancement Total	20,059	16,947	18,236	20,514	200	(18,036)
District Engineering						
Salaries & Benefits	94,589	18,157	47,669	18,887	38,111	(9,558)
Materials & Services	11,883	7,776	132,578	132,578	16,100	(116,478)
Allocated Costs	12,749	12,700	12,700	12,700	18,040	5,340
District Engineering Total	119,221	38,632	192,947	164,165	72,251	(120,696)
National Pollutant Discharge Elimination System (NPDES)						
Materials & Services	78,612	92,434	123,700	123,700	123,700	-
National Pollutant Discharge Elimination System Total	78,612	92,434	123,700	123,700	123,700	-
Sewer Maintenance						
Salaries & Benefits	687,889	749,585	1,454,288	1,058,285	1,294,843	(159,445)
Materials & Services	85,234	144,032	243,180	252,040	272,670	29,490
Allocated Costs	151,859	162,480	183,000	163,590	194,570	11,570
Sewer Maintenance Total	924,982	1,056,097	1,880,468	1,473,915	1,762,083	(118,385)
Utilities						
Capital Assets	628,494	2,408,018	2,292,600	3,641,185	152,600	(2,140,000)
Utilities Total	628,494	2,408,018	2,292,600	3,641,185	152,600	(2,140,000)
Vehicles						
Capital Assets	-	-	-	-	200,000	200,000
Vehicles Total	-	-	-	-	200,000	200,000
Expenditures Total	1,771,368	3,612,127	4,507,951	5,423,479	2,310,834	(2,197,117)
Revenues Less Expenditures	2,323,368	698,279	(738,421)	(1,116,819)	2,041,366	
Net Transfers	-	-	-	-	-	-
Net Change in Fund Balance	2,323,368	698,279	(738,421)	(1,116,819)	2,041,366	
Beginning Fund Balance	6,558,767	8,882,135	9,580,414	9,580,414	8,463,595	
Ending Fund Balance	8,882,135	9,580,414	8,841,993	8,463,595	10,504,961	

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.

FY2023-2024 Expenditures

Expenditures will be used for ongoing maintenance within the District.



Fund 190 - Auto Plaza Improvement District

	FY2020-21 Actual	FY2021-22 Actual	Original Budget FY2022-23	Estimated FY2022-23	Proposed Budget FY2023-24	Increase/ (Decrease)
Revenue						
Other Taxes	115,616	99,092	115,600	100,083	101,080	(14,520)
Use of Money & Property	529	432	270	1,290	1,290	1,020
Revenue Total	116,145	99,524	115,870	101,373	102,370	(13,500)
Expenditures						
Materials & Services	47,547	60,061	58,020	59,120	59,320	1,300
Debt Service	6,382	5,323	4,244	4,200	4,200	(44)
Expenditures Total	53,929	65,384	62,264	63,320	63,520	1,256
Revenues Less Expenditures	62,216	34,140	53,606	38,053	38,850	
Net Transfers	-	-	-	-	-	
Net Change in Fund Balance	62,216	34,140	53,606	38,053	38,850	
Beginning Fund Balance	(172,153)	(109,937)	(75,797)	(75,797)	(37,744)	
Ending Fund Balance	(109,937)	(75,797)	(22,191)	(37,744)	1,106	

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.

FY2023-2024 Expenditures

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

On March 1, 2016, the City Council authorized the City Manager to execute a Sign Replacement Agreement (Agreement) with the West Covina Auto Plaza Association (Auto Plaza) for the new Auto Plaza reader board sign. The City Council approved a loan in an amount of \$532,582, which is to be repaid over 10 years at 2% interest. The Auto Plaza makes payments of \$29,313.20, on the loans, on January 1 and July 1 of each year. The first two payments of the loan were made, so the outstanding loan amount is \$483,965.37. The City Loan accrues interest at the rate of two percent (2%) simple interest per annum from the date of disbursement. Below are the remaining payments due:

FY	Principal	Interest
2024	55,884	3,143
2025	57,007	2,020
2026	57,860	874
TOTAL	170,751	6,036

Fund 191 - General Plan Update

	FY2020-21 Actual	FY2021-22 Actual	Original Budget FY2022-23	Estimated FY2022-23	Proposed Budget FY2023-24	Increase/ (Decrease)
Revenue						
Charges For Service	129,864	205,924	-	302,480	302,500	302,500
Revenue Total	129,864	205,924	-	302,480	302,500	302,500
Expenditures						
Materials & Services	-	-	500,000	-	500,000	-
Expenditures Total	-	-	500,000	-	500,000	-
Revenues Less Expenditures	129,864	205,924	(500,000)	302,480	(197,500)	
Net Transfers	407,395	-	-	-	-	-
Net Change in Fund Balance	537,260	205,924	(500,000)	302,480	(197,500)	
Beginning Fund Balance	(0)	537,259	743,183	743,183	1,045,663	
Ending Fund Balance	537,259	743,183	243,183	1,045,663	848,163	

Fund Overview

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

FY2023-2024 Expenditures

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



Fund 197 - Measure W Stormwater

	FY2020-21 Actual	FY2021-22 Actual	Original Budget FY2022-23	Estimated FY2022-23	Proposed Budget FY2023-24	Increase/ (Decrease)
Revenue						
Property Tax	1,328,840	-	1,397,400	2,706,375	1,370,000	(27,400)
Use of Money & Property	1,134	2,394	900	11,523	11,520	10,620
Revenue Total	1,329,974	2,394	1,398,300	2,717,898	1,381,520	(16,780)
Expenditures						
Materials & Services	199,856	267,883	290,200	290,200	290,200	-
Capital Assets	-	1,189	-	918,811	500,000	500,000
Expenditures Total	199,856	269,072	290,200	1,209,011	790,200	500,000
Revenues Less Expenditures	1,130,118	(266,679)	1,108,100	1,508,887	591,320	
Net Transfers	-	-	-	-	-	-
Net Change in Fund Balance	1,130,118	(266,679)	1,108,100	1,508,887	591,320	
Beginning Fund Balance	(0)	1,130,118	863,439	863,439	2,372,326	
Ending Fund Balance	1,130,118	863,439	1,971,539	2,372,326	2,963,646	

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.

FY2023-2024 Expenditures

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

Fund 205 - PEG Fund

	FY2020-21 Actual	FY2021-22 Actual	Original Budget FY2022-23	Estimated FY2022-23	Proposed Budget FY2023-24	Increase/ (Decrease)
Revenue						
Use of Money & Property	189	51	20	75	70	50
Revenue Total	189	51	20	75	70	50
Expenditures						
Materials & Services	4,086	15,830	-	-	-	-
Capital Assets	75,210	-	-	-	-	-
Expenditures Total	79,296	15,830	-	-	-	-
Revenues Less Expenditures	(79,106)	(15,779)	20	75	70	
Net Transfers	-	-	-	-	-	-
Net Change in Fund Balance	(79,106)	(15,779)	20	75	70	
Beginning Fund Balance	107,849	28,743	12,964	12,964	13,039	
Ending Fund Balance	28,743	12,964	12,984	13,039	13,109	

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.

FY2023-2024 Expenditures

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



Fund 207 - OTS Grants

	FY2020-21 Actual	FY2021-22 Actual	Original Budget FY2022-23	Estimated FY2022-23	Proposed Budget FY2023-24	Increase/ (Decrease)
Revenue						
Revenue From Other Agencies	52,812	46,914	47,000	28,099	-	(47,000)
Revenue Total	52,812	46,914	47,000	28,099	-	(47,000)
Expenditures						
Salaries & Benefits	57,522	17,579	19,120	26,499	-	(19,120)
Materials & Services	5,129	24,800	-	1,600	-	-
Allocated Costs	-	-	-	-	-	-
Expenditures Total	62,651	42,379	19,120	28,099	-	(19,120)
Revenues Less Expenditures	(9,839)	4,534	27,880	-	-	
Net Transfers	-	14,234	-	-	-	-
Net Change in Fund Balance	(9,839)	18,768	27,880	-	-	
Beginning Fund Balance	(8,929)	(18,768)	-	-	-	-
Ending Fund Balance	(18,768)	-	27,880	-	-	

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.

FY2023-2024 Expenditures

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

Fund 208 - Justice Programs (OJP)

	FY2020-21 Actual	FY2021-22 Actual	Original Budget FY2022-23	Estimated FY2022-23	Proposed Budget FY2023-24	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.

FY2023-2024 Expenditures

Capital assets include body worn camera units.



Fund 212 - Art In Public Places

	FY2020-21 Actual	FY2021-22 Actual	Original Budget FY2022-23	Estimated FY2022-23	Proposed Budget FY2023-24	Increase/ (Decrease)
Revenue						
Other Revenues	-	207,608	-	188,845	-	-
Use of Money & Property	1,007	852	250	3,757	3,750	3,500
Revenue Total	1,007	208,461	250	192,602	3,750	3,500
Expenditures						
Capital Assets	-	-	199,998	199,998	-	(199,998)
Expenditures Total	-	-	199,998	199,998	-	(199,998)
Revenues Less Expenditures	1,007	208,461	(199,748)	(7,396)	3,750	
Net Transfers	-	-	-	-	-	-
Net Change in Fund Balance	1,007	208,461	(199,748)	(7,396)	3,750	
Beginning Fund Balance	296,815	297,822	506,283	506,283	498,887	
Ending Fund Balance	297,822	506,283	306,535	498,887	502,637	

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.

FY2023-2024 Expenditures

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

Fund 218 - Homeland Security Grant

	FY2020-21 Actual	FY2021-22 Actual	Original Budget FY2022-23	Estimated FY2022-23	Proposed Budget FY2023-24	Increase/ (Decrease)
Revenue						
31-Revenue From Other Agencies	61,029	78,029	-	56,700	117,577	117,577
32-Revenue From Other Agencies	2,891	19,496	-	-	-	-
Revenue Total	63,920	97,525	-	56,700	117,577	117,577
Expenditures						
3110-Police Administration	-	-	-	56,700	-	-
3111-Bureau of Justice Asst.	98,448	-	-	-	72,000	72,000
3120-Patrol	-	-	-	-	45,577	45,577
3156-Homeland	43,501	19,496	-	-	-	-
Expenditures Total	141,949	19,496	-	56,700	117,577	117,577
Revenues Less Expenditures	(78,029)	78,029	-	-	-	
Net Transfers	-	-	-	-	-	-
Net Change in Fund Balance	(78,029)	78,029	-	-	-	-
Beginning Fund Balance	0	(78,029)	-	-	-	-
Ending Fund Balance	(78,029)	-	-	-	-	-

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.

FY2023-2024 Expenditures

2021 and 2022 SHSP grants funds will be used for mobile data computers.



Fund 220 - WC Community Svcs Foundation

	FY2020-21 Actual	FY2021-22 Actual	Original Budget FY2022-23	Estimated FY2022-23	Proposed Budget FY2023-24	Increase/ (Decrease)
Revenue						
00-Use Of Money & Property	759	-	-	-	-	-
31-Other Revenues	-	1,500	-	-	-	-
32-Other Revenues	-	1,164	-	1,152	-	-
61-Charges For Service	14,095	23,857	-	88,791	88,800	88,800
61-Other Revenues	28,705	101,118	-	5,912	-	-
71-Charges For Service	-	36,763	-	53,090	53,100	53,100
Revenue Total	43,559	164,402	-	148,945	141,900	141,900
Expenditures						
1310-Finance Administration	30	10	-	-	-	-
3110-Police Administration	-	3,909	48,537	63,000	3,300	(45,237)
3210-Fire Administration	-	1,875	-	2,750	-	-
5103-Youth Council	-	-	-	-	-	-
5110-Community Services Admini	583	69,852	59,000	59,000	59,000	-
5150-Special Events	13,588	97,820	200,000	97,820	200,000	-
5160-Recreation Services	-	-	-	-	-	-
5161-Cameron Community Cente	-	-	-	-	-	-
5170-Shadow Oak Community Ce	-	-	-	-	-	-
5180-Senior Citizen Center	4,825	6,625	10,000	10,000	10,000	-
Expenditures Total	19,026	180,091	317,537	232,570	272,300	(45,237)
Revenues Less Expenditures	24,533	(15,689)	(317,537)	(83,626)	(130,400)	
Net Transfers	-	-	-	-	-	-
Net Change in Fund Balance	24,533	(15,689)	(317,537)	(83,626)	(130,400)	
Beginning Fund Balance	281,825	306,358	290,669	290,669	207,043	
Ending Fund Balance	306,358	290,669	(26,868)	207,043	76,643	

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.

FY2023-2024 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

	FY2020-21 Actual	FY2021-22 Actual	Original Budget FY2022-23	Estimated FY2022-23	Proposed Budget FY2023-24	Increase/ (Decrease)
Revenue						
Other Taxes	1,355,129	1,664,991	1,351,700	1,745,789	1,946,156	594,456
Charges For Service		2,286	-			-
Use of Money & Property	10,790	9,710	6,200	49,830	49,830	43,630
Revenue Total	1,365,919	1,676,987	1,357,900	1,795,619	1,995,986	638,086
Expenditures						
Salaries & Benefits	75,589	55,346	85,251	67,001	89,912	4,661
Materials & Services	724,330	763,726	905,159	855,159	1,012,840	107,681
Allocated Costs	63,966	64,000	64,000	64,000	76,760	12,760
Capital Assets	99,518	69,445	500,000	1,586,774	250,000	(250,000)
Expenditures Total	963,403	952,517	1,554,410	2,572,934	1,429,512	(124,898)
Revenues Less Expenditures	402,516	724,470	(196,510)	(777,315)	566,474	
Net Transfers	-	-	-	-	-	-
Net Change in Fund Balance	402,516	724,470	(196,510)	(777,315)	566,474	
Beginning Fund Balance	2,907,206	3,309,722	4,034,192	4,034,192	3,256,877	
Ending Fund Balance	3,309,722	4,034,192	3,837,682	3,256,877	3,823,351	

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).

FY2023-2024 Expenditures

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



Fund 225 - CDBG - R

	FY2020-21 Actual	FY2021-22 Actual	Original Budget FY2022-23	Estimated FY2022-23	Proposed Budget FY2023-24	Increase/ (Decrease)
Revenue						
Revenue From Other Agencies	279,350	28,373	765,440	785,440	-	(765,440)
Revenue Total	279,350	28,373	765,440	785,440	-	(765,440)
Expenditures						
Materials & Services	80,190	48,373	765,440	765,440	-	(765,440)
Expenditures Total	80,190	48,373	765,440	765,440	-	(765,440)
Revenues Less Expenditures	199,160	(20,000)	-	20,000	-	
Net Transfers	-	-	-	-	-	
Net Change in Fund Balance	199,160	(20,000)	-	20,000	-	
Beginning Fund Balance	(199,160)	-	(20,000)	(20,000)	-	
Ending Fund Balance	-	(20,000)	(20,000)	-	-	

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).

FY2023-2024 Expenditures

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

Fund 232 - Non-Federal Grants

	FY2020-21 Actual	FY2021-22 Actual	Original Budget FY2022-23	Estimated FY2022-23	Proposed Budget FY2023-24	Increase/ (Decrease)
Revenue						
00-Revenue From Other Agencies	-	350,000	-	412,468	-	-
00-Use Of Money & Property		92	-			-
61-Revenue From Other Agencies		149,841	-			-
71-Revenue From Other Agencies	-	-	500,000	-	500,000	-
80-Revenue From Other Agencies		-	-			-
Revenue Total	-	499,933	500,000	412,468	500,000	-
Expenditures						
2110-Planning	-	175,695	500,000	-	500,000	-
3210-Fire Administration	-	17,858	-	2,890	-	-
7003-General	-	-	-	332,142	-	-
7004-Parks	-	244,109	-	4,007	-	-
7005-Streets	-	10,571	-	-	-	-
7006-Traffic	-	-	-	73,429	-	-
Expenditures Total	-	448,232	500,000	412,468	500,000	-
Revenues Less Expenditures	-	51,701	-	-	-	-
Net Transfers	-	-	-	-	-	-
Net Change in Fund Balance	-	51,701	-	-	-	-
Beginning Fund Balance	(0)	(0)	51,701	51,701	-	-
Ending Fund Balance	(0)	51,701	51,701	51,701	-	-

Fund Overview

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

FY2023-2024 Expenditures

Funding for the Development Code Update.



Fund 233 - Taskforce Reg. Autotheft Prev.

	FY2020-21 Actual	FY2021-22 Actual	Original Budget FY2022-23	Estimated FY2022-23	Proposed Budget FY2023-24	Increase/ (Decrease)
Revenue						
Charges For Service	-	-	-	-	-	-
Revenue From Other Agencies	189,818	206,410	215,000	243,770	215,000	-
Revenue Total	189,818	206,410	215,000	243,770	215,000	-
Expenditures						
Salaries & Benefits	184,329	205,593	214,317	229,238	209,968	(4,349)
Allocated Costs	-	-	-	-	-	-
Expenditures Total	184,329	205,593	214,317	229,238	209,968	(4,349)
Revenues Less Expenditures	5,488	817	683	14,532	5,032	
Net Transfers	285,377	-	-	-	-	-
Net Change in Fund Balance	290,865	817	683	14,532	5,032	
Beginning Fund Balance	(285,365)	5,500	6,305	6,305	20,837	
Ending Fund Balance	5,500	6,305	6,988	20,837	25,869	

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.

FY2023-2024 Expenditures

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

Fund 234 - Officer Wellness & Mental Health

	FY2020-21 Actual	FY2021-22 Actual	Original Budget FY2022-23	Estimated FY2022-23	Proposed Budget FY2023-24	Increase/ (Decrease)
Revenue						
Revenue From Other Agencies	-	-	-	65,294	-	-
Revenue Total	-	-	-	65,294	-	-
Expenditures						
Materials & Services	-	-	-	-	65,294	
Expenditures Total	-	-	-	-	65,294	
Revenues Less Expenditures	-	-	-	65,294	(65,294)	
Net Transfers	20,295	-	-	-	-	
Net Change in Fund Balance	20,295	-	-	65,294	(65,294)	
Beginning Fund Balance	(20,295)	-	-	-	65,294	
Ending Fund Balance	-	-	-	65,294	-	

Fund Overview

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

FY2023-2024 Expenditures

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

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



Fund 235 - Measure M

	FY2020-21 Actual	FY2021-22 Actual	Original Budget FY2022-23	Estimated FY2022-23	Proposed Budget FY2023-24	Increase/ (Decrease)
Revenue						
Other Taxes	1,535,411	1,884,128	1,531,800	1,961,700	2,205,644	673,844
Use of Money & Property	11,636	12,882	7,900	71,614	71,610	63,710
Revenue Total	1,547,048	1,897,011	1,539,700	2,033,314	2,277,254	737,554
Expenditures						
Salaries & Benefits	-	6,828	-	-	-	-
Allocated Costs	11,622	32,600	32,600	32,600	32,810	210
Capital Assets	67,664	268,578	1,899,999	2,327,422	2,700,000	800,001
Expenditures Total	79,286	308,006	1,932,599	2,360,022	2,732,810	800,211
Revenues Less Expenditures	1,467,762	1,589,005	(392,899)	(326,708)	(455,556)	
Net Transfers	-	-	-	-	-	-
Net Change in Fund Balance	1,467,762	1,589,005	(392,899)	(326,708)	(455,556)	
Beginning Fund Balance	2,580,330	4,048,091	5,637,096	5,637,096	5,310,388	
Ending Fund Balance	4,048,091	5,637,096	5,244,197	5,310,388	4,854,832	

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.

FY2023-2024 Expenditures

Projects are outlined in the Capital Improvement Program.

Fund 236 - Measure A

	FY2020-21 Actual	FY2021-22 Actual	Original Budget FY2022-23	Estimated FY2022-23	Proposed Budget FY2023-24	Increase/ (Decrease)
Revenue						
Property Tax	-	-	408,000	400,000	-	(408,000)
Revenue From Other Agencies	328,954	3,230	-	-	-	-
Revenue Total	328,954	3,230	408,000	400,000	-	(408,000)
Expenditures						
Capital Assets	328,954	3,230	-	400,000	-	-
Expenditures Total	328,954	3,230	-	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 amount is held by Los Angeles County in escrow and distributed when requested on a cost-reimbursement. The City uses Measure A Funds for certain capital projects related to parks, such as rebuilding restrooms, updating park parking lots, and the purchase of new playground equipment.

FY2023-2024 Expenditures

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



Fund 237 - SB1 - Road Maintenance Rehab

	FY2020-21 Actual	FY2021-22 Actual	Original Budget FY2022-23	Estimated FY2022-23	Proposed Budget FY2023-24	Increase/ (Decrease)
Revenue						
Revenue From Other Agencies	1,966,902	2,155,426	2,418,468	2,377,183	2,709,511	291,043
Use of Money & Property	3,212	12,977	3,990	32,890	32,800	28,810
Revenue Total	1,970,114	2,168,403	2,422,458	2,410,073	2,742,311	319,853
Expenditures						
Capital Assets	1,426,498	2,000,640	3,645,077	6,187,919	4,100,000	454,923
Expenditures Total	1,426,498	2,000,640	3,645,077	6,187,919	4,100,000	454,923
Revenues Less Expenditures	543,617	167,763	(1,222,619)	(3,777,846)	(1,357,689)	
Net Transfers	3,910,898	539,002	567,200	567,200	567,200	
Net Change in Fund Balance	4,454,515	706,765	(655,419)	(3,210,646)	(790,489)	
Beginning Fund Balance	0	4,454,515	5,161,280	5,161,280	1,950,634	
Ending Fund Balance	4,454,515	5,161,280	4,505,861	1,950,634	1,160,145	

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.

FY2023-2024 Expenditures

Projects are outlined in the Capital Improvement Program.

Fund 238 - Law Enforcement Tobacco Grant

	FY2020-21 Actual	FY2021-22 Actual	Original Budget FY2022-23	Estimated FY2022-23	Proposed Budget FY2023-24	Increase/ (Decrease)
Revenue						
Revenue From Other Agencies	38,290	-	173,082	253,634	-	(173,082)
Revenue Total	38,290	-	173,082	253,634	-	(173,082)
Expenditures						
Salaries & Benefits	8,083	150,734	173,082	182,723	-	(173,082)
Expenditures Total	8,083	150,734	173,082	182,723	-	(173,082)
Revenues Less Expenditures	30,207	(150,734)	-	70,911	-	
Net Transfers	-	-	-	79,823	-	
Net Change in Fund Balance	30,207	(150,734)	-	150,734	-	
Beginning Fund Balance	(30,207)	(0)	(150,734)	(150,734)	(0)	
Ending Fund Balance	(0)	(150,734)	(150,734)	(0)	(0)	

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.

FY2023-2024 Expenditures

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



Fund 240 - Measure H

	FY2020-21 Actual	FY2021-22 Actual	Original Budget FY2022-23	Estimated FY2022-23	Proposed Budget FY2023-24	Increase/ (Decrease)
Revenue						
Revenue From Other Agencies	299,497	302,826	50,000	237,492	-	(50,000)
Revenue Total	299,497	302,826	50,000	237,492	-	(50,000)
Expenditures						
Salaries & Benefits	26,723	23,918	-	-	-	-
Materials & Services	268,015	249,644	50,000	42,699	50,000	-
Expenditures Total	294,738	273,562	50,000	42,699	50,000	-
Revenues Less Expenditures	4,759	29,264	-	194,793	(50,000)	
Net Transfers	-	33,000	-	-	-	
Net Change in Fund Balance	4,759	62,264	-	194,793	(50,000)	
Beginning Fund Balance	(62,535)	(57,776)	4,488	4,488	199,281	
Ending Fund Balance	(57,776)	4,488	4,488	199,281	149,281	

Fund Overview

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

FY2023-2024 Expenditures

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

Fund 241 - CASP Certification & Training

	FY2020-21 Actual	FY2021-22 Actual	Original Budget FY2022-23	Estimated FY2022-23	Proposed Budget FY2023-24	Increase/ (Decrease)
Revenue						
Revenue From Other Agencies	19,145	24,333	-	22,386	22,610	22,610
Revenue Total	19,145	24,333	-	22,386	22,610	22,610
Revenues Less Expenditures						
Net Transfers	64,314	-	-	-	-	-
Net Change in Fund Balance	83,459	24,333	-	22,386	22,610	
Beginning Fund Balance	-	83,500	107,791	107,791	130,177	
Ending Fund Balance	83,500	107,791	107,791	130,177	152,787	

Fund Overview

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

FY2023-2024 Expenditures

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



Fund 242 - Sportsplex

	FY2020-21 Actual	FY2021-22 Actual	Original Budget FY2022-23	Estimated FY2022-23	Proposed Budget FY2023-24	Increase/ (Decrease)
Revenue						
Charges For Service	-	147,102	326,000	98,912	224,000	(102,000)
Other Revenues	-	5,851	5,900	800	800	(5,100)
Use of Money & Property	-	70,928	81,930	61,855	62,800	(19,130)
Revenue Total	-	223,881	413,830	161,567	287,600	(126,230)
Expenditures						
Salaries & Benefits	-	400,127	306,378	446,157	511,263	204,885
Materials & Services	106,864	582,137	288,000	407,758	394,100	81,100
Expenditures Total	106,864	982,264	594,378	853,915	905,363	285,985
Revenues Less Expenditures	(106,864)	(758,383)	(180,548)	(692,348)	(617,763)	
Net Transfers	106,864	754,253	180,548	696,478	617,763	
Net Change in Fund Balance	-	(4,130)	-	4,130	-	
Beginning Fund Balance	(0)	(0)	(4,130)	(4,130)	(0)	
Ending Fund Balance	(0)	(4,130)	(4,130)	(0)	(0)	

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.

FY2023-2024 Expenditures

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

Schedule of Positions

	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Estimate	FY 2023-24 Proposed	Change
Full-Time					
Community Services Coordir	1	1	1	1	0
Maintenance Worker II	0	0	3	3	0
Maintenance Worker III	0	0	1	1	0
Full-Time Total	1	1	5	5	0
Limited Service PT					
Recreation Leader	0	8	6	6	0
Recreation Site Coordinator	0	0	1	1	0
Limited Service PT Total	0	8	7	7	0
Grand Total	1	9	12	12	0



Fund 361 - Self Insurance General/Auto Liab

	FY2020-21 Actual	FY2021-22 Actual	Original Budget FY2022-23	Estimated FY2022-23	Proposed Budget FY2023-24	Increase/ (Decrease)
Revenue						
Charges For Service	-	15,911	-	908	-	-
Interdept Charges	2,201,500	2,201,600	2,201,600	2,201,600	3,127,700	926,100
Other Revenues	57,059	70,478	-	-	-	-
Revenue Total	2,258,559	2,287,988	2,201,600	2,202,508	3,127,700	926,100
Expenditures						
Materials & Services	2,532,856	3,453,322	1,650,000	3,055,200	3,127,700	1,477,700
Expenditures Total	2,532,856	3,453,322	1,650,000	3,055,200	3,127,700	1,477,700
Revenues Less Expenditures	(274,297)	(1,165,334)	551,600	(852,692)	-	
Net Transfers	3,966,682	1,148,243	-	867,300	-	
Net Change in Fund Balance	3,692,385	(17,092)	551,600	14,608	-	
Beginning Fund Balance	(3,658,202)	34,184	17,092	17,092	31,700	
Ending Fund Balance	34,184	17,092	568,692	31,700	31,700	

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.

FY2023-2024 Expenditures

The allocation percentages for FY2023-24 are proposed to remain the same. FY2023-2024 expenses are based on Projected Ultimate Limited Losses for 2022/23 from latest Actuarial Report.



Fund 363 - Self-Insurance Workers' Comp

	FY2020-21 Actual	FY2021-22 Actual	Original Budget FY2022-23	Estimated FY2022-23	Proposed Budget FY2023-24	Increase/ (Decrease)
Revenue						
Interdept Charges	1,831,011	1,885,129	1,375,395	1,375,395	1,497,039	121,644
Revenue Total	1,831,011	1,885,129	1,375,395	1,375,395	1,497,039	121,644
Expenditures						
Materials & Services	797,960	1,751,065	1,378,000	2,109,271	2,054,954	676,954
Expenditures Total	797,960	1,751,065	1,378,000	2,109,271	2,054,954	676,954
Revenues Less Expenditures	1,033,051	134,063	(2,605)	(733,876)	(557,915)	
Net Transfers	-	(448,243)	-	(617,300)	-	
Net Change in Fund Balance	1,033,051	(314,180)	(2,605)	(1,351,176)	(557,915)	
Beginning Fund Balance	1,836,725	2,869,776	2,555,596	2,555,596	1,204,420	
Ending Fund Balance	2,869,776	2,555,596	2,552,991	1,204,420	646,505	

Fund Overview

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

FY2023-2024 Expenditures

FY2023-2024 expenses are based on Projected Ultimate Limited Losses for 2022/23 from latest Actuarial Report.



Fund 365 - Fleet Management

	FY2020-21 Actual	FY2021-22 Actual	Original Budget FY2022-23	Estimated FY2022-23	Proposed Budget FY2023-24	Increase/ (Decrease)
Revenue						
Charges For Service	-	-	-	3,518	-	-
Interdept Charges	1,038,187	1,515,130	1,474,865	1,823,500	1,786,200	311,335
Other Revenues	31,545	5,257	-	-	-	-
Use of Money & Property	266,386	44,398	-	-	-	-
Revenue Total	1,336,117	1,564,785	1,474,865	1,827,018	1,786,200	311,335
Expenditures						
Salaries & Benefits	69,432	81,553	17,765	95,990	2,800	(14,965)
Materials & Services	1,680,790	1,430,777	1,454,000	1,727,510	1,780,300	326,300
Allocated Costs	380	2,482	3,100	-	3,100	-
Expenditures Total	1,750,602	1,514,811	1,474,865	1,823,500	1,786,200	311,335
Revenues Less Expenditures	(414,485)	49,974	-	3,518	-	
Net Transfers	-	-	-	-	-	-
Net Change in Fund Balance	(414,485)	49,974	-	3,518	-	
Beginning Fund Balance	601,499	187,014	236,988	236,988	240,506	
Ending Fund Balance	187,014	236,988	236,988	240,506	240,506	

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.

FY2023-2024 Expenditures

Funding includes fuel and vehicle repair costs.



Fund 367 - Vehicle Replacement

	FY2020-21 Actual	FY2021-22 Actual	Original Budget FY2022-23	Estimated FY2022-23	Proposed Budget FY2023-24	Increase/ (Decrease)
Revenue						
Licenses & Permits	-	-	465,000	-	-	(465,000)
Revenue Total	-	-	465,000	-	-	(465,000)
Expenditures						
Materials & Services	166,734	-	-	-	-	-
Capital Assets	-	79,842	375,000	500,940	200,000	(175,000)
Expenditures Total	166,734	79,842	375,000	500,940	200,000	(175,000)
Revenues Less Expenditures	(166,734)	(79,842)	90,000	(500,940)	(200,000)	
Net Transfers	-	142,342	-	714,000	-	
Net Change in Fund Balance	(166,734)	62,500	90,000	213,060	(200,000)	
Beginning Fund Balance	104,282	(62,452)	48	48	213,108	
Ending Fund Balance	(62,452)	48	90,048	213,108	13,108	

Fund Overview

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

FY2023-2024 Expenditures

Appropriations have been set aside for new equipment and vehicles that cannot be purchased with AQMD funds.

Fund 368 - Retirement Health Savings Plan

	FY2020-21 Actual	FY2021-22 Actual	Original Budget FY2022-23	Estimated FY2022-23	Proposed Budget FY2023-24	Increase/ (Decrease)
Revenue						
Use of Money & Property	1,195	867	400	1,990	1,990	1,590
Revenue Total	1,195	867	400	1,990	1,990	1,590
Expenditures						
Salaries & Benefits	23,900	-	-	3,900	4,000	4,000
Expenditures Total	23,900	-	-	3,900	4,000	4,000
Revenues Less Expenditures	(22,705)	867	400	(1,910)	(2,010)	
Net Transfers	-	-	-	-	-	
Net Change in Fund Balance	(22,705)	867	400	(1,910)	(2,010)	
Beginning Fund Balance	368,073	345,368	346,235	346,235	344,325	
Ending Fund Balance	345,368	346,235	346,635	344,325	342,315	

Fund Overview

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

FY2023-2024 Expenditures

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



Fund 375 - Police Enterprise

	FY2020-21 Actual	FY2021-22 Actual	Original Budget FY2022-23	Estimated FY2022-23	Proposed Budget FY2023-24	Increase/ (Decrease)
Revenue						
Charges For Service	-	43	-	-	-	-
Sales	758,120	916,416	645,000	635,400	647,200	2,200
Use of Money & Property	-	429	80	30	80	-
Revenue Total	758,120	916,888	645,080	635,430	647,280	2,200
Expenditures						
Salaries & Benefits	154,213	129,638	168,631	137,839	133,798	(34,833)
Materials & Services	71,809	66,705	73,200	86,500	83,800	10,600
Allocated Costs	249,649	523,568	-	-	468,400	468,400
Capital Assets	-	-	-	-	-	-
Expenditures Total	475,671	719,911	241,831	224,339	685,998	444,167
Revenues Less Expenditures	282,449	196,977	403,249	411,091	(38,718)	
Net Transfers	-	-	-	-	-	-
Net Change in Fund Balance	282,449	196,977	403,249	411,091	(38,718)	
Beginning Fund Balance	(441,097)	(158,648)	38,329	38,329	449,420	
Ending Fund Balance	(158,648)	38,329	441,578	449,420	410,702	

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.

FY2023-2024 Expenditures

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

Fund 810 - Redevelopment Obligation Ret.

	FY2020-21 Actual	FY2021-22 Actual	Original Budget FY2022-23	Estimated FY2022-23	Proposed Budget FY2023-24	Increase/ (Decrease)
Revenue						
Property Tax	6,775,409	5,427,012	13,000,400	2,584,850	2,583,344	(10,417,056)
Use of Money & Property	2,455	18,594	1,710	52,284	14,600	12,890
Revenue Total	6,777,864	5,445,606	13,002,110	2,637,134	2,597,944	(10,404,166)
Expenditures						
Salaries & Benefits	-	-	-	7,161	-	-
Materials & Services	4,568,033	2,311,720	-	158,738	128,702	128,702
Debt Service	2,180,486	1,876,851	-	-	1,441,906	1,441,906
Expenditures Total	6,748,519	4,188,571	-	165,899	1,570,608	1,570,608
Revenues Less Expenditures	29,346	1,257,035	13,002,110	2,471,235	1,027,336	
Net Transfers	(3,931,966)	(2,113,270)	(1,432,558)	(1,682,558)	(1,681,880)	
Net Change in Fund Balance	(3,902,620)	(856,235)	11,569,552	788,677	(654,544)	
Beginning Fund Balance	9,046,024	5,143,404	4,287,169	4,287,169	5,075,846	
Ending Fund Balance	5,143,404	4,287,169	15,856,721	5,075,846	4,421,303	

Fund Overview

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

FY2023-2024 Expenditures

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

ROPS Line Item #	Obligation Name	Amount
3	2006 Lease Revenues Bonds	1,431,880
10	CSS - CFD	108,502
12	SA Administrative Budget	250,000
45	1998 - 2006 Bonds	8,000
60	Special Assessments on RDA-owned parcels	200
117	Bond Disclosure	1,000
119	Interim Arbitrage Report	2,000
140	2017 Tax Allocation Refunding Bonds	1,429,406
141	2017 Tax Allocation Refunding Bonds	1,500
144	Anticipated/Existing Litigation	20,000
RPTTF Authorized including Administrative Costs		3,252,488
ROPS 20-21 Prior Period Adjustment (PPA)		(669,144)
Total RPTTF Approved for Distribution		2,583,344



Fund 815 - Successor Agency Admin.

	FY2020-21 Actual	FY2021-22 Actual	Original Budget FY2022-23	Estimated FY2022-23	Proposed Budget FY2023-24	Increase/ (Decrease)
Expenditures						
Salaries & Benefits	65,560	71,846	49,907	67,353	50,238	331
Materials & Services	98,639	41,354	-	40,000	40,000	40,000
Expenditures Total	164,199	113,199	49,907	107,353	90,238	40,331
Revenues Less Expenditures						
	(164,199)	(113,199)	(49,907)	(107,353)	(90,238)	
Net Transfers	857,007	113,199	(200,093)	107,353	90,238	
Net Change in Fund Balance	692,809	-	(250,000)	-	-	
Beginning Fund Balance	(692,809)	(0)	-	-	-	
Ending Fund Balance	(0)	(0)	(250,000)	-	-	

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.

FY2023-2024 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

	FY2020-21 Actual	FY2021-22 Actual	Original Budget FY2022-23	Estimated FY2022-23	Proposed Budget FY2023-24	Increase/ (Decrease)
Revenue						
Other Revenues	98,802	20,100	-	-	-	-
Use of Money & Property	385,981	335,322	22,790	72,070	72,000	49,210
Revenue Total	484,783	355,422	22,790	72,070	72,000	49,210
Expenditures						
Salaries & Benefits	733,104	513,172	574,155	705,598	413,197	(160,958)
Materials & Services	235,174	371,915	564,948	564,948	564,948	-
Expenditures Total	968,277	885,087	1,139,103	1,270,546	978,145	(160,958)
Revenues Less Expenditures	(483,494)	(529,666)	(1,116,313)	(1,198,476)	(906,145)	
Net Transfers	-	(33,000)	-	-	-	
Net Change in Fund Balance	(483,494)	(562,666)	(1,116,313)	(1,198,476)	(906,145)	
Beginning Fund Balance	24,491,816	24,008,322	23,445,656	23,445,656	22,247,180	
Ending Fund Balance	24,008,322	23,445,656	22,329,343	22,247,180	21,341,035	

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.

FY2023-2024 Expenditures

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



Schedule of Positions

Authority

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

Limited Service and Part-Time positions are included as reference but may be adjusted 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.

Community Development

A full-time Code Enforcement Manager has been upgraded to Code Enforcement Director in FY2023-2024. Additionally, one Economic Development Project Coordinator has been upgraded to Economic Development Project Manager position.

Human Resources

A Human Resources Technician was upgraded to Senior Human Resources Technician in FY2022-2023.

Public Services

A Senior Maintenance Worker Position was removed to create a Street Maintenance Supervisor position. Additionally, the underfilled Maintenance Services Coordinator position has been replaced by Fleet Services Coordinator.

Summary of FY2023-24 Positions

	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Estimate	FY 2023-24 Proposed	Change
Full-Time					
Sworn	162	173	172	172	0
Non-Sworn	127	127	144	144	0
Subtotal Full-Time	289	300	316	316	0
Limited Service/Part-Time	7	98	91	89	-2
Grand Total	296	398	407	405	-2

	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							9	52	61
Part-Time		1	10	3	1	1	10	2	28
Grand Total	5	3	25	18	76	5	170	103	405



Schedule of Positions

	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Estimate	FY 2023-24 Proposed	Change
Administration					
Full-Time					
Administrative Assistant II	1	0	0	0	0
Assistant City Manager	1	2	2	2	0
City Manager	1	1	1	1	0
Exec Assistant To City Manager	1	1	1	1	0
Sr Administrative Assistant	0	1	1	1	0
Full-Time Total	4	5	5	5	0
Administration Total	4	5	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	2	2	0
Code Enforcement Director	0	0	0	1	1
Code Enforcement Manager	1	1	1	0	-1
Code Enforcement Officer	0	0	4	4	0
Code Enforcement Supervisor	1	1	1	1	0
Econ Dev Housing Manager	1	1	1	1	0
Econ Dev Project Coordinator	1	1	2	1	-1
Econ Dev Project Manager	0	0	0	1	1
Economic Dev Specialist	1	1	0	0	0
Planning Assistant	2	1	1	1	0
Planning Associate	0	1	1	1	0
Planning Manager	1	1	1	1	0
Sr Administrative Assistant	2	2	1	1	0
Full-Time Total	11	11	15	15	0
Part-Time					
Code Enforcement Officer	2	14	6	7	1
Office Aide III	0	1	1	1	0
Planning Aide	0	0	1	1	0
Planning Intern	0	1	1	1	0
Part-Time Total	2	16	9	10	1
Community Development Total	13	27	24	25	1



Schedule of Positions

	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Estimate	FY 2023-24 Proposed	Change
Finance					
Full-Time					
Account Clerk	1	1	1	1	0
Accountant	4	2	2	2	0
Accounting Technician	1	0	0	0	0
Administrative Assistant I	1	0	0	0	0
Assistant Finance Director	1	1	1	1	0
Communications Technician	1	0	0	0	0
Computer Services Technician	1	1	1	1	0
Finance Director	1	1	1	1	0
GIS Analyst	0	0	1	1	0
Information Tech Analyst I	1	1	1	1	0
Information Technology Manager	1	1	1	1	0
Payroll Specialist	0	2	2	2	0
Purchasing Manager	1	1	1	1	0
Senior Account Clerk	1	1	1	1	0
Senior Accountant	0	1	1	1	0
Sr Administrative Assistant	0	1	1	1	0
Full-Time Total	15	14	15	15	0
Part-Time					
Cable Production Assistant	0	1	1	1	0
Intern - It	0	2	1	1	0
Management Analyst I	2	1	0	0	0
Sr Communications Technician	0	1	1	1	0
Part-Time Total	2	5	3	3	0
Finance Total	17	19	18	18	0
Fire					
Full-Time Sworn					
Assistant Fire Chief	3	3	3	3	0
Fire Captain	15	16	15	15	0
Fire Chief	1	1	1	1	0
Fire Engineer	15	15	15	15	0
Firefighter	3	9	9	9	0
Firefighter/Paramedic	33	27	27	27	0
Full-Time Sworn Total	70	71	70	70	0
Full-Time					
Administrative Aide	1	2	2	2	0
Fire Protection Specialist	1	1	1	1	0
Management Analyst I	1	0	1	1	0
Senior Account Clerk	1	0	0	0	0
Sr Administrative Assistant	1	1	1	1	0
Full-Time Total	5	4	5	5	0
Part-Time					
Fire Protection Specialist	0	1	2	1	-1
Part-Time Total	0	1	2	1	-1
Fire Total	75	76	77	76	-1



Schedule of Positions

	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Estimate	FY 2023-24 Proposed	Change
Human Resources					
Full-Time					
Administrative Assistant II	1	1	0	0	0
Human Resources Analyst I	1	0	1	1	0
Human Resources Director	1	1	1	1	0
Human Resources Manager	0	1	1	1	0
Human Resources Technician	1	1	0	0	0
Sr. Human Resources Technician	0	0	1	1	0
Full-Time Total	4	4	4	4	0
Part-Time					
Intern	0	0	1	1	0
Part-Time Total	0	0	1	1	0
Human Resources Total	4	4	5	5	0
Police					
Full-Time Sworn					
Corporal	17	17	17	17	0
Lieutenant	6	6	6	6	0
Officer	53	57	61	61	0
Police Captain	2	2	2	2	0
Police Chief	1	1	1	1	0
Police Officer Recruit	0	6	2	2	0
Sergeant	13	13	13	13	0
Full-Time Sworn Total	92	102	102	102	0
Full-Time					
Administrative Assistant I	1	0	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	8	8	8	0
Criminal Justice Res Analyst I	1	1	1	1	0
Forensic Specialist Supervisor	0	1	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	1	1	1	0
Police Records Specialist I	6	3	3	3	0
Police Records Specialist II	4	4	4	4	0
Police Records Supervisor	1	0	1	1	0
Public Safety Dispatcher	10	8	8	8	0
Sr Administrative Assistant	2	2	2	2	0
Sr Communications Operator	3	4	4	4	0
User Support Specialist	1	1	1	1	0
Victim Advocate	1	1	1	1	0
Full-Time Total	55	48	49	49	0



Schedule of Positions

	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Estimate	FY 2023-24 Proposed	Change
Part-Time					
Administrative Aide	0	3	0	0	0
Office Aide III	0	2	2	2	0
Pd Lieutenant - Level 1 Reserv	0	1	1	1	0
Pd Officer - Level 1	0	1	1	1	0
Pd Reserve Commander	0	1	1	1	0
Pd Reserve Sergeant - Level 1	0	1	1	1	0
Police Background Investigator	0	0	3	3	0
Sr Communications Operator	1	1	1	1	0
Part-Time Total	1	10	10	10	0
Limited Service PT					
Police Cadet	0	7	9	9	0
Limited Service PT Total	0	7	9	9	0
Police Total	148	167	170	170	0
Public Services					
Full-Time					
Administrative Assistant I	2	1	1	1	0
Administrative Assistant II	1	2	2	2	0
Building Maintenance Leadworker	1	1	1	1	0
Community Services Coordinator	2	4	3	3	0
Contract Coordinator	1	0	0	0	0
Electrician I	0	1	1	1	0
Electrician II	1	1	1	1	0
Electrician Leadworker	1	0	0	0	0
Equipment Operator	1	1	1	1	0
Fleet Services Coordinator	1	0	0	1	1
Head Cook	1	1	1	1	0
Maintenance Leadworker	3	0	2	2	0
Maintenance Services Supervisor	1	0	0	0	0
Maintenance Svcs Coordinator	0	3	3	2	-1
Maintenance Worker II	8	17	22	22	0
Maintenance Worker III	1	1	4	4	0
Management Analyst I	1	1	1	1	0
Office Assistant II	0	1	1	1	0
Operations Technician	1	0	0	0	0
Public Services Deputy Director	0	1	1	1	0
Public Services Manager	1	1	1	1	0
Public Services Superintendent	1	1	1	1	0
Recreation Services Supervisor	1	0	1	1	0
Senior Account Clerk	1	0	0	0	0
Senior Maintenance Worker	0	1	1	0	-1
Street Maintenance Supervisor	0	0	0	1	1
Full-Time Total	31	39	49	49	0



Schedule of Positions

	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Estimate	FY 2023-24 Proposed	Change
Part-Time					
Assistant Cook	1	1	1	1	0
Maintenance Assistant	0	1	1	1	0
Part-Time Total	1	2	2	2	0
Limited Service PT					
Day Care Director	0	3	3	3	0
Day Care Teacher	0	5	5	3	-2
Office Assistant I	0	0	1	1	0
Recreation Assistant	0	1	0	0	0
Recreation Leader	0	38	35	35	0
Recreation Site Coordinator	0	9	10	10	0
Limited Service PT Total	0	56	54	52	-2
Public Services Total	32	97	105	103	-2
Grand Total	296	398	407	405	-2



Glossary of Terms

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

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

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

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

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

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

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

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

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

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

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

Chart of Accounts - A chart that assigns a unique number to each type of transaction and to each budgetary unit in the organization. The chart of accounts provides a system for recording revenues and expenditures that fits the organizational structure.

Debt Service - Annual principal and interest payments owed on money that has been borrowed.

Department - An organizational unit comprised of divisions or programs. It is possible for a department to be comprised of only one division.

Disbursement - Payment for goods or services that have been delivered and invoiced.

Division - An organizational unit consisting of programs and/or activities within a department which furthers the objectives of the City Council by providing services or products.

Glossary of Terms

Encumbrance - Financial commitments related to unperformed contracts for goods or services for which part of an appropriation is reserved. They cease to be encumbrances when the obligations are paid or otherwise terminated.

Enterprise Fund - A type of fund established to account for the total costs of those governmental facilities and services which are operated in a manner similar to private enterprises. These funds are entirely or predominately self-supporting.

Fiscal Year - A twelve-month period of time to which the budget applies. For the City of West Covina, it is July 1 through June 30.

Fund - An independent fiscal and accounting entity used to record all financial transactions related to the specific purposes for which the fund was created. There are five major types of funds: General, Special Revenue, Capital Projects, Enterprise Funds, and Fiduciary Funds.

Fund Balance - The amount of financial resources immediately available for use. Generally, this represents an excess of current assets over current liabilities.

Gann Appropriations Limit - Article XIII B of the State constitution was amended by Proposition 4 (Gann initiative) in 1979. Article XIII B limits growth in the spending of tax proceeds appropriated in the “base year” of 1978-79 times the product of the allowable annual percentage change in a cost-of-living factor and the allowable annual percentage change in a population change factor. The cost-of-living factor is the larger of the annual percentage change in the State per capita personal income or the annual percentage change in the local non-residential assessed valuation due to new construction. The population change factor is the larger of the annual percentage change of the jurisdiction’s population or the annual percentage change of the county in which the jurisdiction is located.

GASB 68 - Statement No. 68 of the Governmental Accounting Standards Board. The accounting standard governing a state or local governmental employer’s accounting and financial reporting for pensions. GASB 68 replaces GASB 27 effective the first fiscal year beginning after June 15, 2014.

Generally Accepted Accounting Principles - Uniform minimum standards used by state and local governments for financial recording and reporting; established by the accounting profession through the Governmental Accounting Standards Board (GASB).

General Fund - The primary fund of the City used to account for all revenues and expenditures of the City not legally restricted as to use. Examples of departments financed by the General Fund include the City Council, Finance, Police and Fire Departments.

Grant - Contributions or gifts of cash or other assets from another governmental entity to be used or expended for a specific purpose, activity, or facility.

Infrastructure - The underlying foundation or basic framework of a system or organization, such as the roads, sewers, water lines, and storm drains.

Interfund Transactions/Transfers - These budgetary transactions consist of quasi-external transactions which would be treated as revenues and expenditures if they involved organizations external to the governmental unit, reimbursements of expenditures initially made in one fund which are attributable to another fund, and operating transfers where monies are appropriated from one fund to another fund to reimburse expenses which are of benefit to the first fund.

Glossary of Terms

Quarterly Financial Reports - Quarterly comparisons of budgeted with actual revenues and expenditures to date. These reports provide decision makers with early warning of impending expenditure overruns or revenue shortfalls.

Modified accrual basis of accounting - A form of accrual accounting in which (1) the expenditures are recognized when the goods or services are received and (2) revenues, such as taxes, are recognized when measurable and available to pay expenditures in the current accounting period.

Operating Budget - A financial, programmatic and organizational plan for furthering the goals of the City Council through the departments of the City, which does not include one-time capital improvement projects.

Performance Budget - A budget that includes (1) performance goals and objectives (2) demand, workload, efficiency, and effectiveness measures for each government program.

Performance Measures - Indicators used in budgets to show, for example, (1) the amount of work accomplished, (2) the efficiency with which tasks were completed, and (3) the effectiveness of a program.

Purchase Order - An agreement to buy goods and services from a specific vendor, with a promise to pay on delivery.

Reimbursements - Payments of amounts remitted on behalf of another party, department, or fund. They are recorded as expenditures or expenses in the reimbursement fund and as reductions of the expenditure or expense in the fund that is reimbursed.

Reserve - An account that is used to earmark a portion of the fund balance as legally segregated for a specific use.

Salary Savings - The reduced expenditures on salaries that result from department restructuring or keeping positions vacant.

Unassigned Fund Balance - Money left over from prior years that is not committed for other purposes and can be allocated in the upcoming budget.

Unfunded Accrued Liability (UAL) - When a plan or pool's value of assets is less than its Accrued Liability, the difference is the plan or pool's Unfunded Accrued Liability (or unfunded liability). If the unfunded liability is positive, the plan or pool will have to pay contributions exceeding the Normal Cost.

Glossary of Acronyms

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

Glossary of Acronyms

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



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Long-Range Financial Forecast

FISCAL YEARS ENDING 2024 TO 2028



City of West Covina

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Overview

The purpose of this forecast is to provide long-term context for annual decisions that will be made with the Fiscal Year Ending (FYE) 2024 Budget and FYE 2024-2028 Capital Improvement Plan. This forecast was developed to create a forward-looking, conservative baseline budgetary outlook for the City’s General Fund under a given set of revenue and expenditure growth assumptions.

The revenue and expenditure growth assumptions were originally developed in 2020 for the bond issuance and have been updated based on recent trends. Salaries and Benefits have been updated to reflect the average increase from the current memorandums of understandings. The base year for this forecast is FYE 2023 which is estimated to be back to pre-COVID conditions.

Revenue

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

Revenue Growth Assumptions

- The growth assumptions were established by the 2020 forecast.
- Based on prior year actuals Property Tax is assumed to increase by 2.5%.
- The Property Tax in Lieu of Vehicle License Fee grows with estimated increase in assessed valuation.
- Sales Tax estimates are provided by HdL and are forecasted to decrease by 0.5% in FY2023-24 due to the anticipated recession but then rebound back to 2.7% in FYE 2025.
- The forecast assumes that the Redevelopment Agency’s In-Lieu portion of the City’s 1% Local Sales and Use Tax will go back to the General Fund in FYE 2024.
- Transient Occupancy Tax is projected to grow by 2% each year.
- Development-related fees (including building permits) have spiked in recent years but are anticipated to subside in the upcoming year and are assumed to remain level throughout the forecast.

Table 1. Forecasted Revenue Growth Assumptions

Major Revenue Source	FYE 2024	FYE 2025	FYE 2026	FYE 2027	FYE 2028
Property Tax	2.5%	2.5%	2.5%	2.5%	2.5%
Sales Tax	-0.5%	2.7%	3.0%	3.2%	3.2%
Franchise Fees	0.5%	0.5%	0.5%	0.5%	0.5%
Transient Occupancy Tax	2.0%	2.0%	2.0%	2.0%	2.0%
Business License Tax	1.0%	1.0%	1.0%	1.0%	1.0%
Rent	1.2%	1.2%	1.2%	1.2%	1.2%
Fines	0.0%	0.0%	0.0%	0.0%	0.0%
Ambulance Services	0.0%	0.0%	0.0%	0.0%	0.0%
Development Permits Fees	0.0%	0.0%	0.0%	0.0%	0.0%
Recreation Fees	0.0%	0.0%	0.0%	0.0%	0.0%



Expenditure Overview

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

Expenditure Growth Assumptions

- Base salaries have been projected to reflect the increases per the current memorandums of understanding. No increases are assumed after the contracted period.
- The forecast assumes recruitment of all FYE 2022 Budgeted positions with an annual estimated vacancy savings within larger staffing groups.
- Projected employer contributions to California Public Employees’ Retirement System (CalPERS) are based on the latest Actuarial Valuation.
- Modest increases in expenditures are forecasted for Materials & Services, Fuel, Utilities, etc.
- The forecast does not assume increases in contributions to Other Post Employment Benefits (OPEB).

Table 2. Forecasted Expenditure Growth Assumptions

Expenditures	FYE 2024	FYE 2025	FYE 2026	FYE 2027	FYE 2028
Personnel Services Costs					
Worker's Compensation	2.0%	2.0%	2.0%	2.0%	2.0%
Group Life	1.0%	1.0%	1.0%	1.0%	1.0%
Group LTD	1.0%	1.0%	1.0%	1.0%	1.0%
Health Plans	3.0%	3.0%	3.0%	3.0%	3.0%
Dental Plans	2.0%	2.0%	2.0%	2.0%	2.0%
Vision Plans	2.0%	2.0%	2.0%	2.0%	2.0%
CalPERS Miscellaneous	3.2%	-1.7%	-1.0%	-1.0%	-1.1%
CalPERS Safety	10.1%	-2.3%	-2.3%	-2.3%	-2.8%
Materials and Services Costs					
Other Materials and Services	1.5%	1.5%	1.5%	1.5%	1.5%
Contract / Professional Services	1.0%	1.0%	1.0%	1.0%	1.0%
Capitalized Lease Payments	0.0%	0.0%	0.0%	0.0%	0.0%
Insurance	1.5%	1.5%	1.5%	1.5%	1.5%
Legal	2.0%	2.0%	2.0%	2.0%	2.0%
Utilities	1.5%	1.5%	1.5%	1.5%	1.5%
Information Technology	1.5%	1.5%	1.5%	1.5%	1.5%
Audit Costs	2.0%	2.0%	2.0%	2.0%	2.0%
Bank Fees	0.0%	0.0%	0.0%	0.0%	0.0%
Fuel Usage	2.0%	2.0%	2.0%	2.0%	2.0%
Animal Control Contract	0.0%	0.0%	0.0%	0.0%	0.0%



General Fund Projections

Based on the revenue and expenditure assumptions, the General Fund is anticipated to have positive revenue over expenditures for the forecasted period. This positive excess is modest in FYE 2024 (\$344,000), as a recession is anticipated, but increases in the outer years to over \$5 million in FYE 2028. Additionally, reserves are anticipated to increase over the upcoming years from 26% in FYE 2022 to 36% in FYE 2028.

It is important to reiterate that the forecast does not include any increase in salaries in FYE 2025-2028, since it is outside the contracted period, or increase contributions to OPEB.

Figure 1. Forecasted General Fund Revenue and Expenditures

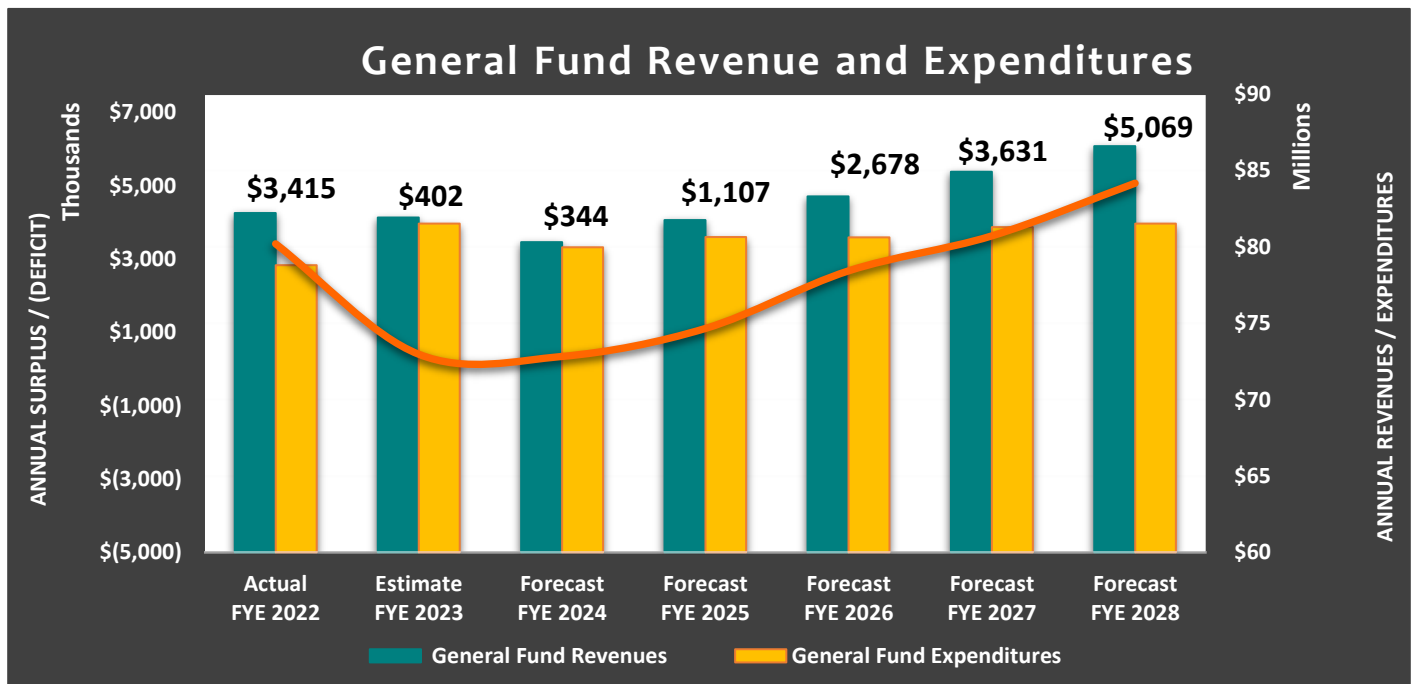
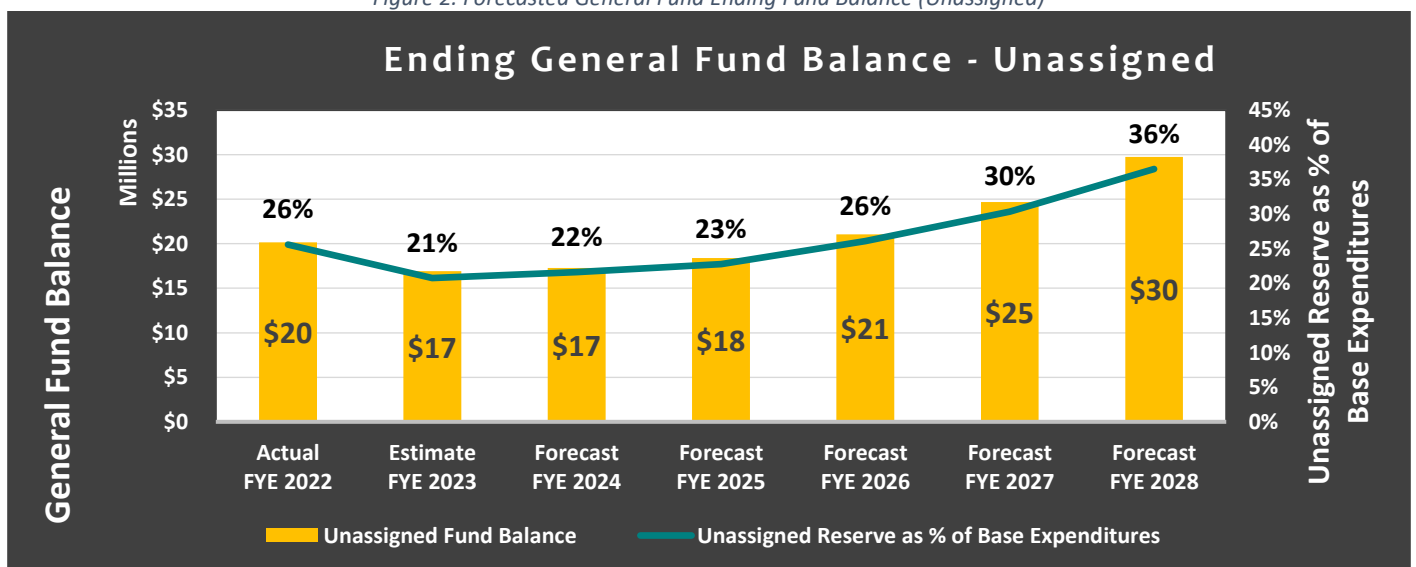


Figure 2. Forecasted General Fund Ending Fund Balance (Unassigned)



Future Pension Costs

The City currently has a total of two pension plans administered by CalPERS and two retirement enhancement plans administered by Public Agency Retirement System plans (PARS).

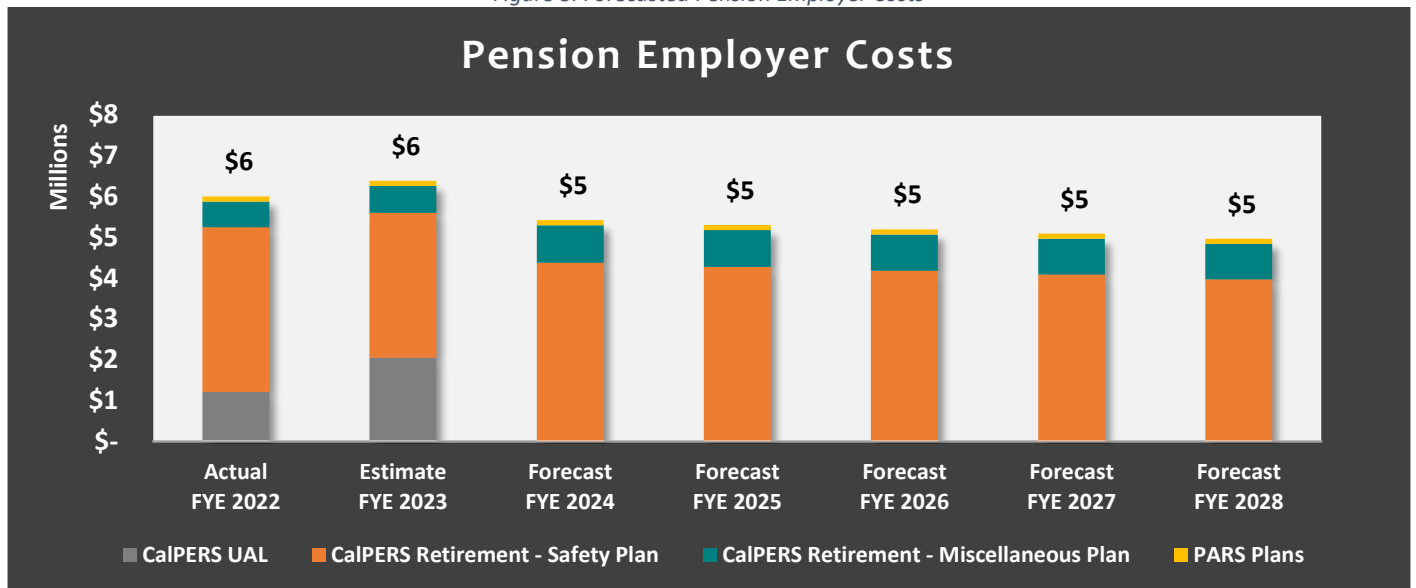
The total plan contributions are determined through CalPERS’ annual actuarial valuation process. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. In 2020, the City issued taxable Lease Revenue Bonds to provide financing to pay the City’s unfunded pension liabilities to CalPERS. This replaced unfunded liability paid directly to CalPERS.

Table 3. Projected CalPERS Rates.

CalPERS Rates	FYE 2023	FYE 2024	FYE 2025	FYE 2026	FYE 2027	FYE 2028
Miscellaneous	9.56%	9.87%	9.70%	9.60%	9.50%	9.40%
Safety	20.64%	22.72%	22.20%	21.70%	21.20%	20.60%

The PARS retirement enhancement plan consists of an EPMC replacement supplemental retirement plan and a supplemental retirement plan for executive staff and City Council. The City makes all contributions to these plans. Participants do not make any contributions. The City is currently only funding the benefit payments payable each year.

Figure 3. Forecasted Pension Employer Costs



Other Post Employment Benefits (OPEB)

The City administers a single-employer defined benefit plan which provides healthcare benefits to eligible retirees and their dependents in accordance with various labor agreements. The table below summarizes these costs over the forecast period.

Table 4. Retiree Benefits

Retiree Benefit (\$ Millions)	FYE 2023	FYE 2024	FYE 2025	FYE 2026	FYE 2027	FYE 2028
Medical	2.15	2.22	2.28	2.35	2.42	2.50
Health Savings Plan	0.28	0.35	0.35	0.35	0.35	0.35
Total	\$2.43	\$2.57	\$2.63	\$2.70	\$2.77	\$2.85



Debt Service

The General Fund will generally be responsible for funding the following debt service payments annually:

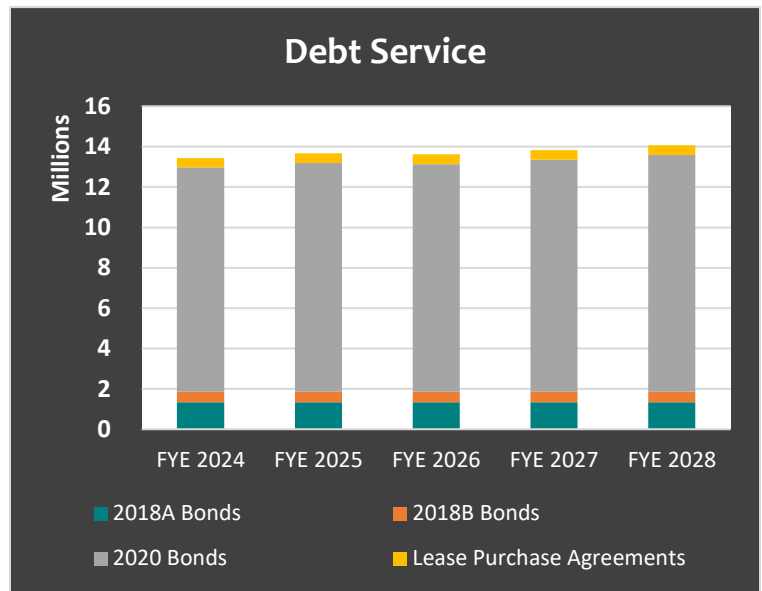
2018 Lease Revenue Refunding Bonds, Series A and B

On November 20, 2018, the City issued \$19,310,000 of Lease Revenue Bonds, Series A and \$4,855,000 of taxable Lease Revenue Bonds, Series B to provide financing for the advance refunding of the City's 2002 Lease Revenue Bonds Series A, 2004 Lease Revenue Bonds Series A&B, and the 2013 Lease Revenue Refunding Bonds Series A.

2020 Lease Revenue Bonds, Series A

On July 23, 2020, the City issued \$204,095,000 of taxable Lease Revenue Bonds to provide financing to pay the City's unfunded pension liabilities to CalPERS, to establish a reserve fund, and pay issuance costs. The bonds mature annually through August 1, 2044, in amounts ranging from \$3,645,000 to \$16,105,000, with interest rates that range from 1.747% to a maximum of 3.892% over the term of the bonds.

Figure 4. Debt Service Payments



Energy Efficiency Loans Payable

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

Table 5. Debt Service Payments

Debt Service (\$ Millions)	FYE 2024	FYE 2025	FYE 2026	FYE 2027	FYE 2028
Principal	5.42	5.80	5.90	6.29	6.71
Interest	8.02	7.87	7.72	7.54	7.35
Total Debt Service	\$13.44	\$13.67	\$13.62	\$13.83	\$14.06

