CITY OF WEST COVINA

CITY COUNCIL/SUCCESSOR AGENCY

MAY 7, 2024, 7:00 PM
REGULAR MEETING

CITY HALL COUNCIL CHAMBERS
1444 W. GARVEY AVENUE SOUTH
WEST COVINA, CALIFORNIA 91790

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

Please turn off all cell phones and other electronic devices prior to entering the Council Chambers

AMERICANS WITH DISABILITIES ACT
The City complies with the Americans with Disabilities Act (ADA). If you will need special assistance at Council meetings, please call (626) 939-8433 (voice) or (626) 960-4422 (TTY) from 8 to 5 Monday through Thursday. Do call at least one day prior to the meeting date to inform us of your particular needs and to determine if accommodation is possible. For sign language interpreter services at Council meetings, please request no less than four working days prior to the meeting.

AGENDA MATERIAL
Agenda material is available for review at the City Clerk's Office, Room 317 in City Hall, 1444 W. Garvey Avenue South, West Covina and at www.westcovina.org. Any writings or documents regarding any item on this agenda, not exempt from public disclosure, provided to a majority of the City Council that is distributed less than 72 hours before the meeting, will be made available for public inspection in the City Clerk's Office, Room 317 of City Hall located at 1444 W. Garvey Avenue South, West Covina, during normal business hours.

NOTICE
The City Council will regularly convene on the first and third Tuesday of the month. The West Covina Community Development Commission, West Covina Public Financing Authority and the West Covina Community Services Foundation are agencies on which the City Council serves as members. Agendas may contain items for these boards, as necessary.

PUBLIC COMMENTS
ADDRESSING THE CITY COUNCIL
(Per WCMC 2-48, Ordinance No. 2150)

Any person wishing to address the City Council on any matter listed on the agenda or on any other matter within their jurisdiction should complete a speaker card that is provided at the entrance to the Council Chambers and submit the card to the City Clerk.

***Please identify on the speaker card whether you are speaking on an agenda item or non-agenda*. Requests to speak on agenda items will be heard prior to requests to speak on non-agenda items. All comments are limited to five (5) minutes per speaker.**

Oral Communications may be limited to thirty (30) minutes, unless speakers addressing agenda items have not concluded.

Any testimony or comments regarding a matter set for a Public Hearing will be heard during the hearing.

RULES OF DECORUM
Excerpts from the West Covina Municipal Code and Penal Code pertaining to the Rules of Decorum will be found at the end of agenda.

AGENDA

CITY OF WEST COVINA
CITY COUNCIL/SUCCESSOR AGENCY

TUESDAY MAY 7, 2024, 7:00 PM
REGULAR MEETING

INVOCATION
Led by Pastor Matt Chavez from One and All Church

PLEDGE OF ALLEGIANCE
Led by Councilwoman Lopez-Viado

ROLL CALL

REPORTING OUT FROM CLOSED SESSION

PRESENTATIONS

- Proclamation Honoring National Police Week May 12 - May 18, 2024.
- Proclamation Celebrating the 55th Annual Professional City Clerk Week May 5 - May 11, 2024.
- Presentation on Sober Living Facilities.

CITY MANAGER'S REPORT
City Manager's report on current City projects.

ORAL COMMUNICATIONS - Five (5) minutes per speaker
Please step forward to the podium and state your name and city of residence for the record when recognized by the Mayor.

CONSENT CALENDAR
All matters listed under CONSENT CALENDAR are considered to be routine and can be acted on by one roll call vote. There will be no separate discussion of these items unless members of the City Council/Community Development Commission request specific items to be removed from the Consent Calendar for separate discussion or action.

APPROVAL OF MEETING MINUTES

1) **CONSIDERATION OF APPROVAL OF THE APRIL 16, 2024, CITY COUNCIL/SUCCESSOR AGENCY REGULAR SESSION MEETING MINUTES AND THE APRIL 16, 2024, CITY COUNCIL/SUCCESSOR AGENCY REGULAR CLOSED SESSION MEETING MINUTES.**

   That the Council approve the April 16, 2024, City Council/Successor Agency Regular Session Meeting Minutes and the April 16, 2024, City Council/Successor Agency Regular Closed Session Meeting Minutes.

ORDINANCES FOR ADOPTION - Procedural Waiver. *Waive full reading of each ordinance on the agenda and authorize the approval of each ordinance by title only.*

2) CONSIDERATION OF ADOPTION OF ORDINANCE AMENDING SECTION 5608.2 OF SECTION 10-24 OF THE WEST COVINA MUNICIPAL CODE RELATING TO PUBLIC FIREWORKS DISPLAY REQUIREMENTS AND APPROVAL OF PUBLIC DISPLAYS OF FIREWORKS FOR WEST COVINA UNIFIED SCHOOL DISTRICT AND CITY OF WEST COVINA

It is recommended that the City Council take the following actions:

1. Approve the permit for a public fireworks display for the Mt. SAC Early College Academy Graduation Ceremony on June 4, 2024.
2. Approve the permit for a public fireworks display for the Edgewood High School Graduation Ceremony on June 5, 2024.
3. Approve the permit for a public fireworks display for the West Covina High School Graduation Ceremony on June 6, 2024.
4. Approve the permit for a public fireworks display for the City of West Covina Fourth of July Celebration on July 4, 2024.
5. Adopt the following ordinance:

ORDINANCE NO. 2522 - AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF WEST COVINA, CALIFORNIA, AMENDING SECTION 5608.2 (PERMIT REQUIRED) OF SECTION 5608 (FIREWORKS DISPLAY) OF CHAPTER 56 (EXPLOSIVES AND FIREWORKS) OF THE 2022 CALIFORNIA FIRE CODE AS SET FORTH IN ARTICLE II (FIRE CODE) OF CHAPTER 10 (FIRE PREVENTION AND PROTECTION) OF THE WEST COVINA MUNICIPAL CODE

COMMUNITY DEVELOPMENT

3) CONSIDERATION OF CONSTRUCTION SERVICES AGREEMENT FOR CORTEZ SENIOR & COMMUNITY CENTER ROOF AND HVAC IMPROVEMENTS - PROJECT NO. 24009

It is recommended that the City Council take the following actions, contingent upon the City Council's approval of the amendments to the Program Year 2019 and Program Year 2023 Community Development Block Grant (CDBG) Action Plans and corresponding budget amendment:

1. Reject the bid submitted by MBC Enterprises, Inc. as non-responsive;
2. Award the Construction Services Agreement for the Cortez Park Senior & Community Center Roof and HVAC Improvements Project (Project No. 24009) to AC Pros, Inc. as the lowest responsible bidder;
3. Authorize the City Manager to negotiate and execute an agreement with AC Pros, Inc. for $1,395,000.00, in such final form as approved by the City Attorney;
4. Authorize the City Manager to negotiate and execute any amendments up to 10% of the awarded agreement amount;
5. Find that the project is categorically exempt from the California Environmental Quality Act (CEQA) pursuant to CEQA Guidelines Section 15302 (Replacement or Reconstruction).

END OF CONSENT CALENDAR

HEARINGS

PUBLIC HEARINGS

4) CONSIDERATION OF PROPOSED AMENDMENTS TO THE PROGRAM YEAR (PY) 2019 AND PY 2023 COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) ACTION PLANS

It is recommended that the City Council take the following actions:

1. Conduct a Public Hearing regarding the PY 2019 and PY 2023 CDBG Action Plans;
2. Approve the proposed amendment to the PY 2019 CDBG Action Plan;
3. Approve the proposed amendments to the PY 2023 CDBG Action Plan; and
4. Approve the following resolution:

RESOLUTION NO. 2024-07 - A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WEST COVINA, CALIFORNIA, ADOPTING A BUDGET AMENDMENT FOR THE FISCAL YEAR COMMENCING JULY 1, 2023 AND ENDING JUNE 30, 2024 (PY 2019 AND PY 2023 CDBG AAP AMENDMENTS)

DEPARTMENTAL REGULAR MATTERS

FINANCE DEPARTMENT

5) PROPOSED FISCAL YEAR 2024-25 OPERATING AND CAPITAL IMPROVEMENT PROGRAM BUDGET

It is recommended that City Council:

1. Receive and file the Proposed Fiscal Year 2024-25 Operating and Capital Improvement Program Budget;
2. Direct that the proposed budget be publicly disseminated, including at community budget workshops on May 8, 2024 and May 13, 2024; and
3. Schedule the budget for consideration at the June 4, 2024 City Council meeting.

6) CONSIDERATION OF CITY MANAGER EMPLOYMENT AGREEMENT WITH PAULINA MORALES

It is recommended that the City Council:

1. Appoint Paulina Morales as the City Manager.
2. Approve the City Manager Employment Agreement with Paulina Morales.

MAYOR/COUNCILMEMBERS REPORTS

AB 1234 Conference and Meeting Report (verbal, if any)
(In accordance with AB 1234, Councilmembers shall make a brief report or file a written report on any meeting/event/conference attended at City expense.)

CITY COUNCIL REQUESTS FOR REPORTS, STUDIES OR INVESTIGATION

(Per City of West Covina Standing Rules 4.f - Requests for reports, studies, or investigations that are not readily available must be placed on the City Council/Successor Agency agenda as items of business and must be approved by a majority of the City Council/Successor Agency Board.)

CITY COUNCIL COMMENTS

ADJOURNMENT

Next Tentative City Council Meeting

Regular Meeting May 21, 2024 7:00 PM

RULES OF DECORUM

The following are excerpts from the West Covina Municipal Code:

Sec. 2-48. Manner of addressing council; time limit; persons addressing may be sworn.

a. Each person addressing the council shall step up to the rostrum, shall give his or her name and city of residence in an audible tone of voice for the record and unless further time is granted by the council, shall limit his or her address to five (5) minutes.
b. The city council may establish a limit on the duration of oral communications.
c. All remarks shall be addressed to the council as a body and not to any member thereof. No person, other than the council and the person having the floor, shall be permitted to enter into any discussion, either directly or through a member of the council, without the permission of the presiding officer. No question shall be asked of a councilmember except through the presiding officer.
d. The presiding officer may require any person to be sworn as a witness before addressing the council on any subject. Any such person who, having taken an oath that he or she will testify truthfully, willfully and contrary to such oath states as true any material matter which he knows to be false may be held to answer criminally and subject to the penalty prescribed for perjury by the provisions of the Penal Code of the state.

Sec. 2-50. Decorum--Required.

a. While the council is in session, the members shall preserve order and decorum, and a member shall neither, by conversation or otherwise, delay or disrupt the proceedings or the peace of the council nor interrupt any member while speaking or refuse to obey the orders of the council or its presiding officer, except as otherwise herein provided.
b. Members of the public shall not willfully disrupt the meeting or act in a manner that actually impairs the orderly conduct of the meeting. For the purposes of this code, “willfully disrupt” includes, but is not limited to, continuing to do any of the following after being warned by the Mayor that continuing to do so will be a violation of the law:
    a. Addressing the Mayor and City Council without first being recognized.
    b. Persisting in addressing a subject or subjects, other than that before the Mayor and City Council.
    c. Repetitiously addressing the same subject.
    d. Failing to relinquish the podium when directed to do so.
    e. From the audience, interrupting or attempting to interrupt, a speaker, the Mayor, a council member, or a staff member or shouting or attempting to shout over a speaker, the Mayor, a council member or a staff member.
    f. As a speaker, interrupting or attempting to interrupt the Mayor, a council member, or a staff member, or shouting over or attempting to shout over the Mayor, a council member, or a staff member. Nothing in this section or any rules of the council shall be construed to prohibit public criticism of the policies, procedures, programs, or services of the City or of the acts or omissions of the City Council. It shall be unlawful to violate the provisions of this Section.

If any subsection, sentence, clause, or phrase or word of this Section 2-50 is for any reason held to be invalid or unconstitutional, such decision shall not affect the validity of the remaining portions of this Section. The City Council hereby declares that it would have passed this section and each subsection, sentence, clause and phrase thereof, irrespective of the fact that any one or more subsections, sentences, clauses, phrases or words had been declared invalid or unconstitutional.

Sec. 2-52. Persons authorized to be within council area.
No person, except city officials, their representatives and members of the news media shall be permitted within the rail in front of the council chamber without the express consent of the council.

The following are excerpts from the Penal Code

148(a) (1) Every Person who willfully resists, delays, or obstructs any public officer, peace officer, or an emergency medical technician, as defined in Division 2.5 (commencing with Section 1797) of the Health and Safety code, in the discharge or attempt to discharge any duty of his or her office or employment, when no other punishment is prescribed, shall be punished by a fine not exceeding one thousand dollars ($1,000), or by imprisonment in a county jail not to exceed one year, or by both that fine and imprisonment.

403 Every person who, without authority of law, willfully disturbs or breaks up any assembly or meeting that is not unlawful in its character, other than an assembly or meeting referred to in Section 303 of the Penal Code or Section 18340 of the Elections Code, is guilty of a misdemeanor.

AGENDA ITEM NO. 1

AGENDA STAFF REPORT

City of West Covina | Office of the City Manager

DATE: May 7, 2024

TO: Mayor and City Council

FROM: Paulina Morales, Acting City Manager

SUBJECT: **CONSIDERATION OF APPROVAL OF THE APRIL 16, 2024, CITY COUNCIL/SUCCESSOR AGENCY REGULAR SESSION MEETING MINUTES AND THE APRIL 16, 2024, CITY COUNCIL/SUCCESSOR AGENCY REGULAR CLOSED SESSION MEETING MINUTES.**

RECOMMENDATION:

That the Council approve the April 16, 2024, City Council/Successor Agency Regular Session Meeting Minutes and the April 16, 2024, City Council/Successor Agency Regular Closed Session Meeting Minutes.

BACKGROUND:

That the City Council adopt the attached minutes.

Prepared by: Lisa Sherrick, Assistant City Clerk

Attachments

Attachment No. 1 - 4/16/2024 Closed Session Minutes Draft
Attachment No. 2 - 4/16/2024 Regular Session Minutes Draft

CITY COUNCIL GOALS & OBJECTIVES: Enhance City Image and Effectiveness

CITY OF WEST COVINA

CITY COUNCIL/SUCCESSOR AGENCY

APRIL 16, 2024, 6:00 PM
REGULAR MEETING - CLOSED SESSION

MANAGEMENT RESOURCE CENTER 3RD FLOOR
1444 W. GARVEY AVENUE SOUTH
WEST COVINA, CALIFORNIA 91790

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

MINUTES

CALL TO ORDER
A Regular Session Meeting was called to order by Mayor Calderón Tabatabai on Tuesday, April 16, 2024, at 6:00 p.m., in the Management Resource Center, 1444 West Garvey Avenue South, West Covina, California.

ROLL CALL
Council Members
Present: Council Members Rosario Diaz, Ollie Cantos, Letty Lopez-Viado, Mayor Pro Tem Wu, Mayor Brian Calderón Tabatabai

Absent: None

City Staff: Paulina Morales, Acting City Manager, Thomas Duarte, City Attorney, Stephanie Sikkema, Finance Director and Interim Human Resources and Risk

DRAFT

Management Director, Richard Bell, Chief of Police, Mildred O'linn, Manning & Krass, Ellrod, Ramirez, Trester, LLP, and Jeffery Stockley, Libert Cassidy Whitmore.

PUBLIC COMMENTS ON ITEMS ON THE AGENDA

CLOSED SESSION

1. CONFERENCE WITH LEGAL COUNSEL - EXISTING LITIGATION - Pursuant to Government Code § 54956.9(d)(1)
   1. Julian Pulido v. County of Los Angeles, et al. (United States District Court, Case No: 2:23-cv-06266-SVW-JPR)
   2. Ronnie Parham vs. City of West Covina, et al, (United States District Court, Case No. 2:21-cv-09114-FLA-GJS)
   3. Christopher T. Huynh vs. City of West Covina et al. (LA Superior Court, Case No. 22STCV33466)

2. CONFERENCE WITH REAL PROPERTY NEGOTIATORS - Pursuant to Government Code § 54956.8

1. Property: Plaza West Covina City Property (8474-007-940)
   Agency Negotiator: Morales, Duarte, Hildebrand
   Negotiating Parties: TXRH West Covina
   Under Negotiation: Price and Terms

2. Property: Plaza West Covina City Property (8474-007-939)
   Agency Negotiator: Morales, Duarte, Hildebrand
   Negotiating Parties: Plaza West Covina
   Under Negotiation: Price and Terms

3. PUBLIC EMPLOYEE APPOINTMENT - Pursuant to Government Code §54957(b)(1)

Title: City Manager

4. CONFERENCE WITH LABOR NEGOTIATORS
   Pursuant to Government Code § 54957.6
   City Negotiators: Morales, Duarte
   Employee Organizations

- Confidential Employees
- Maintenance & Crafts Employees
- Non-Sworn
- W.C. Police Officers' Association
- W.C. Firefighters' Management Assoc.
- W.C. Firefighters' Association, I.A.F.F., Local 3226
- General Employees

DRAFT

- Mid-Management Employees
- W.C. Police Management Association

Unrepresented Employee Group

- Department Heads

REPORTING OUT

City Attorney Thomas Duarte reported that no action was taken during the Closed Session Meeting.

ADJOURNMENT

A motion to adjourn the Regular Closed Meeting was made by Mayor Calderón Tabatabai, and the meeting was adjourned at 7:00 p.m. The next regularly scheduled Regular Closed City Council Meeting will be held on Tuesday, May 7, 2024, at 7:00 p.m. in the Management Resource Center 3rd Floor, 1444 West Garvey Avenue South, West Covina, California.

Submitted By:

_____
Lisa Sherrick
Assistant City Clerk

_____
Brian Calderón Tabatabai
Mayor

DRAFT

CITY OF WEST COVINA

CITY COUNCIL/SUCCESSOR AGENCY

APRIL 16, 2024, 7:00 PM
REGULAR MEETING

CITY HALL COUNCIL CHAMBERS
1444 W. GARVEY AVENUE SOUTH
WEST COVINA, CALIFORNIA 91790

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

MINUTES

CITY OF WEST COVINA
CITY COUNCIL/SUCCESSOR AGENCY

CALL TO ORDER
A Regular Session Meeting was called to order by Mayor Brian Calderón Tabatabai on Tuesday, April 16, 2024, at 7:09 p.m., in the Council Chambers, 1444 West Garvey Avenue South, West Covina, California.

INVOCATION
Moment of Silent Prayer/Meditation

DRAFT

PLEDGE OF ALLEGIANCE
Led by Councilman Cantos

ROLL CALL
Present: Council Members Cantos, Diaz, Lopez-Viado Mayor Pro Tem Wu, Mayor Calderón Tabatabai

Absent: None

REPORTING OUT FROM CLOSED SESSION
City Attorney Thomas Duarte reported that no action was taken during the Closed Session Meeting.

PRESENTATIONS

- Proclamation Acknowledging April as Autism Awareness Month
- Proclamation Observing Arbor Day
- Proclamation Honoring West Covina Small Business Week April 29 – May
- 2, 2024
- Certificate Commemorating National Crime Victims' Right Week
- Certificate Celebrating West Covina Police Department Baker to Vegas Win

CITY MANAGER'S REPORT
City Manager's report on current City projects.

ORAL COMMUNICATIONS - Three (3) minutes per speaker
John Shewmaker
Sam Mercado
Lisette Trejo
Levy Elly
Christian Sanchez
Peter Davis
John Shutt
Huda
Zain
Alejandra
Zain Hasan
Nazle Janjua
R. Robinson
Caelyn Oei
Melissa Lopez
CC
Audry Miller
Dan Miller
Phillip G
Shannon Volk

DRAFT

Lance Volk
Avraham Stern
Selena H
Kenneth T
Ame
Amina Hearna
Bill Elliot
Patricia Powert
Jason Powert
Liza Pena
Esma Ali
Gloria Angeles
Stephen Caropino
Mario Sobalvarro
Sarah Torres
May

CONSENT CALENDAR
ACTION: Motion by Mayor Pro Tem Wu and Second by Councilwoman Lopez-Viado, 5-0 to: *Approve Consent Calendar Items 1-4.*

APPROVAL OF MEETING MINUTES

1) **CONSIDERATION OF APPROVAL OF THE APRIL 2, 2024, CITY COUNCIL/SUCCESSOR AGENCY REGULAR SESSION MEETING MINUTES AND THE APRIL 2, 2024, CITY COUNCIL/SUCCESSOR AGENCY REGULAR CLOSED SESSION MEETING MINUTES.**

Carried 5-0 to: approve the April 2, 2024, City Council/Successor Agency Regular Session Meeting Minutes and the April 2, 2024, City Council/Successor Agency Regular Closed Session Meeting Minutes.

ORDINANCES FOR ADOPTION

2) **CONSIDERATION OF ADOPTION OF ORDINANCE NO. 2520 PERTAINING TO ZONE CHANGE NO. 23-02, REZONING PROPERTIES IN THE PLANNED INDUSTRIAL (I-P), PUBLIC BUILDING (P-B), MEDIUM COMMERCIAL (C-2) AND HEAVY COMMERCIAL (C-3) ZONES AND REZONING THE REGIONAL COMMERCIAL, OFFICE PROFESSIONAL, NEIGHBORHOOD COMMERCIAL, AND SERVICE COMMERCIAL ZONES WITH MIXED USE OVERLAY IN ASSOCIATION WITH THE DEVELOPMENT CODE UPDATE AND REZONING CERTAIN PROPERTIES FOR LAND USE CONSISTENCY, AND MAKING A DETERMINATION THAT THE PROJECT IS EXEMPT FROM THE CALIFORNIA ENVIRONMENTAL QUALITY ACT PURSUANT TO CEQA GUIDELINES SECTION 15061(B)(3) (COMMON SENSE EXEMPTION)**

DRAFT

Carried 5-0 to: adopt the following ordinance:

ORDINANCE NO. 2520 - AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF WEST COVINA, CALIFORNIA ADOPTING ZONE CHANGE NO. 23-02, REZONING PROPERTIES IN THE PLANNED INDUSTRIAL (I-P), PUBLIC BUILDING (P-B), MEDIUM COMMERCIAL (C-2) AND HEAVY COMMERCIAL (C-3) ZONES AND REZONING THE REGIONAL COMMERCIAL, OFFICE PROFESSIONAL, NEIGHBORHOOD COMMERCIAL, AND SERVICE COMMERCIAL ZONES WITH MIXED USE OVERLAY IN ASSOCIATION WITH THE DEVELOPMENT CODE UPDATE AND REZONING CERTAIN PROPERTIES FOR LAND USE CONSISTENCY, AND MAKING A DETERMINATION THAT THE PROJECT IS EXEMPT FROM THE CALIFORNIA ENVIRONMENTAL QUALITY ACT PURSUANT TO CEQA GUIDELINES SECTION 15061(B)(3) (COMMON SENSE EXEMPTION)

FINANCE DEPARTMENT

3) **CONSIDERATION OF PURCHASING REPORT AND REJECTION OF BIDS AND REQUESTS FOR PROPOSALS**

Carried 5-0 to: take the following actions:

1. Receive and file the Purchasing Report for April 1, 2023 to March 31, 2024.
2. Reject the unawarded bids and requests for proposals detailed within the staff report.

FIRE DEPARTMENT

4) **CONSIDERATION OF AMENDING SECTION 5608.2 OF SECTION 10-24 OF THE WEST COVINA MUNICIPAL CODE RELATING TO PUBLIC FIREWORKS DISPLAY REQUIREMENTS**

Carried 5-0 to: introduce the following ordinance:

ORDINANCE NO. 2522 - AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF WEST COVINA, CALIFORNIA, AMENDING SECTION 5608.2 (PERMIT REQUIRED) OF SECTION 5608 (FIREWORKS DISPLAY) OF CHAPTER 56 (EXPLOSIVES AND FIREWORKS) OF THE 2022 CALIFORNIA FIRE CODE AS SET FORTH IN ARTICLE II (FIRE CODE) OF CHAPTER 10 (FIRE PREVENTION AND PROTECTION) OF THE WEST COVINA MUNICIPAL CODE

END OF CONSENT CALENDAR

DEPARTMENTAL REGULAR MATTERS

DRAFT

5) **CONSIDERATION OF CITRUS STREET AT CAMERON AVENUE IMPROVEMENT OPTIONS**

ACTION: Motion by Mayor Pro Tem Wu and Second by Councilwoman Lopez-Viado, 5-0 to: *approve the following:*

1. Table the item to a future meeting; and
2. Send the item back to the community to gather additional input plus all the recommendations presented to Council including the road diet option; and
3. Extend the road diet to include Azusa to Grand; and
4. Accident counts at Hollenbeck and Cameran and Barranca and Cameran; and
5. Expand the notification to 1000 feet.

MAYOR/COUNCILMEMBERS REPORTS

- None

CITY COUNCIL REQUESTS FOR REPORTS, STUDIES OR INVESTIGATION

- Councilman Cantos requests revisit an issue regarding solar farm possibilities at BKK area. Second by Mayor Calderón Tabatabai – no objection
- Mayor Calderón Tabatabai request to place a cease fire Resolution on the agenda there is no second – motion fails.

CITY COUNCIL COMMENTS

- None

ADJOURNMENT

A motion to adjourn the Regular Meeting was made by Councilwoman Lopez-Viado, and the meeting was adjourned at 10:47 p.m. The next regularly scheduled Regular City Council Meeting will be held on Tuesday, May 7, 2024, at 7:00 p.m. in the Council Chambers, 1444 West Garvey Avenue South, West Covina, California.

Submitted by:

_____
Lisa Sherrick
Assistant City Clerk

_____
Brian Calderón Tabatabai
Mayor

DRAFT

AGENDA STAFF REPORT

City of West Covina | Office of the City Manager

DATE: May 7, 2024

TO: Mayor and City Council

FROM: Paulina Morales, Acting City Manager

SUBJECT: **CONSIDERATION OF ADOPTION OF ORDINANCE AMENDING SECTION 5608.2 OF SECTION 10-24 OF THE WEST COVINA MUNICIPAL CODE RELATING TO PUBLIC FIREWORKS DISPLAY REQUIREMENTS AND APPROVAL OF PUBLIC DISPLAYS OF FIREWORKS FOR WEST COVINA UNIFIED SCHOOL DISTRICT AND CITY OF WEST COVINA**

RECOMMENDATION:

It is recommended that the City Council take the following actions:

1. Approve the permit for a public fireworks display for the Mt. SAC Early College Academy Graduation Ceremony on June 4, 2024.
2. Approve the permit for a public fireworks display for the Edgewood High School Graduation Ceremony on June 5, 2024.
3. Approve the permit for a public fireworks display for the West Covina High School Graduation Ceremony on June 6, 2024.
4. Approve the permit for a public fireworks display for the City of West Covina Fourth of July Celebration on July 4, 2024.
5. Adopt the following ordinance:

ORDINANCE NO. 2522 - AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF WEST COVINA, CALIFORNIA, AMENDING SECTION 5608.2 (PERMIT REQUIRED) OF SECTION 5608 (FIREWORKS DISPLAY) OF CHAPTER 56 (EXPLOSIVES AND FIREWORKS) OF THE 2022 CALIFORNIA FIRE CODE AS SET FORTH IN ARTICLE II (FIRE CODE) OF CHAPTER 10 (FIRE PREVENTION AND PROTECTION) OF THE WEST COVINA MUNICIPAL CODE

BACKGROUND:

On November 15, 2022, the City Council adopted Ordinance No. 2503, adopting by reference the 2022 California Fire Code, with amendments. Ordinance No. 2503 is codified in Article II (Fire Code) of Chapter 10 (Fire Prevention and Protection) of the West Covina Municipal Code.

In Section 10-24 of Article II, the City added Section 5608.2 to Section 5802 of Chapter 56 of the 2022 California Fire Code, which establishes the procedure to apply for and obtain a permit to conduct public display of fireworks. Section 5608.2 provides: "The city council may permit any person, licensed by the State Fire Marshal, to conduct a public display of fireworks, and for that purpose to use and discharge fireworks at such times and such places in the city as the city council may mix and establish, provided

that a written application for a permit to do so is filed with the chief of the fire department of the city at least 15 days in advance of the date of the display. It shall be the duty of the chief of the fire department to whom the application for a permit is made to make an investigation and submit a report of his or her findings and recommendations for or against reasons therefore, to the city council. The city council have the power in its discretion to grant or deny the permit. If the permit is granted, the applicant shall furnish the city with a certificate of insurance in adequate amount, which shall also contain a clause holding the city harmless from any damage or injury resulting from granting the permit."

Based on the existing requirements of Section 5608.2, there is not adequate time for the Fire Chief to review an application and make recommendations to the City Council. Staff prepared the proposed Ordinance No. 2522 to streamline the process for approving public display permits by granting the authority to grant such permits to the Fire Chief. The proposed Ordinance also clarifies the requirements for public display permit applications and public displays of fireworks.

The City Council introduced Ordinance No. 2522 at its regular meeting on April 16, 2024.

DISCUSSION:

The proposed Ordinance No. 2522 further amends Section 5608.2 to include the following:

- Makes it unlawful to use or discharge any fireworks or pyrotechnic devices without first obtaining a permit from the Fire Chief.
- Requires an application for a public display of fireworks or to use or discharge pyrotechnic special effects to be submitted to the Fire Chief at least 60 days before the proposed date of the display, and outlines the items that must be included with the application. Applicants will be required to submit proof of general liability insurance coverage of at least $5,000,000, naming the City as an additional insured, and to execute an indemnification agreement.
- Requires payment of a fee in the amount established by City Council resolution. The current fee is $270.
- Sets forth the Fire Chief's authority to approve permits to conduct public displays of fireworks or pyrotechnic special effects, including authority for the Chief to impose conditions on such displays. Also authorizes the Fire Chief to approve changes to an approved display.
- Sets forth requirements for any permit issued.
- Establishes an appeal procedure.
- Provides authority for the City Manager to review and overrule any decision of the Fire Chief.

The proposed Ordinance also includes required findings regarding the City's climatic, topographical, and geographic conditions.

Staff recommends that the City Council adopt Ordinance No. 2522. If adopted, the Ordinance will take effect on the 31st day following adoption, which is on or about June 7, 2024.

Because the proposed Ordinance is still pending, applications for upcoming public fireworks displays are governed by the current requirements of Section 5608.2. In accordance with the current requirements, the procedure for an application for a permit for a public fireworks display requires the Fire Chief to prepare a report regarding his findings and recommendations for or against issuance of a permit for the City Council's review. (Attachment No. 2). The City Council has the power in its discretion to grant or deny any permit.

The West Covina Unified School District and the City of West Covina Community Services Department have submitted applications to the Fire Chief for permits for the public fireworks displays described in the table below. As detailed in the Fire Chief's report included as Attachment No. 2, the Fire Chief supports the issuance of the requested permits.

Item No.	Fireworks Display	Location of Display	Date	Time
1	Mt. SAC Early College Academy Graduation Ceremony	West Covina High School 1609 E. Cameron Avenue	June 4, 2024	8:15 PM
2	Edgewood High School Graduation Ceremony	West Covina High School 1609 E. Cameron Avenue	June 5, 2024	8:15 PM
3	West Covina High School Graduation Ceremony	West Covina High School 1609 E. Cameron Avenue	June 6, 2024	8:15 PM
4	City of West Covina Independence Day Celebration	West Covina Sports Complex	July 4, 2024	9:00 PM

LEGAL REVIEW:

The City Attorney's Office has reviewed the ordinance and approved it as to form.

OPTIONS:

The City Council has the following options:

1. Approve staff's recommendation; or
2. Provide alternative direction

Prepared by: Vincent Capelle, Fire Chief

Fiscal Impact

FISCAL IMPACT:

This is strictly an administrative item. Therefore, there is no fiscal impact associated with this action.

Attachments

Attachment No. 1 - Ordinance No. 2522

Attachment No. 2_Fireworks Display Fire Chief report

CITY COUNCIL GOALS & OBJECTIVES: Protect Public Safety

ORDINANCE NO. 2522

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF WEST COVINA, CALIFORNIA, AMENDING SECTION 5608.2 (PERMIT REQUIRED) OF SECTION 5608 (FIREWORKS DISPLAY) OF CHAPTER 56 (EXPLOSIVES AND FIREWORKS) OF THE 2022 CALIFORNIA FIRE CODE AS SET FORTH IN ARTICLE II (FIRE CODE) OF CHAPTER 10 (FIRE PREVENTION AND PROTECTION) OF THE WEST COVINA MUNICIPAL CODE

The City Council of the City of West Covina hereby finds and declares as follows:

WHEREAS, California Health and Safety Code Section 18938 makes certain provisions published in the California Building Standards Code pursuant to California Health and Safety Code Section 17922 applicable to all occupancies throughout the State; and

WHEREAS, the 2022 version is the most recent version of the California Building Standards Code and went into effect on January 1, 2023; and

WHEREAS, the 2022 California Building Standards Code includes the 2022 California Fire Code ("2022 Fire Code"); and

WHEREAS, California Health and Safety Code Section 17958 permits cities to amend the requirements of the California Building Standards Code, which includes the California Fire Code, in accordance with California Health and Safety Code Sections 17958.5 and 17958.7; and

WHEREAS, Section 13143.5 of the California Health and Safety Code permits the City, by ordinance, to make changes or modifications to the California Fire Code that are more stringent than the requirements published in the California Fire Code, relating to fire and panic safety; and

WHEREAS, California Health and Safety Code Section 17958.5 permits cities in adopting provisions of the California Fire Code to make such modifications in such provisions as a city determines, pursuant to California Health and Safety Code Section 17958.7, are reasonably necessary because of local climatic, geological, or topographical conditions; and

WHEREAS, California Health and Safety Code Section 17958.7 requires that a city, before making modifications pursuant to California Health and Safety Code Section 17958.5, make an express finding that such modifications are reasonably necessary because of local climatic, geological, or topographical conditions; and

WHEREAS, under California Health and Safety Code Section 17958.7,

modifications pursuant to California Health and Safety Code Section 17958.5 may not become effective until the required findings and the modifications have been filed with the California Building Standards Commission; and

WHEREAS, the City of West Covina determined that modifications to the 2022 Fire Code were reasonably necessary due to local climatic, geological, and topographical conditions, as detailed in Resolution No. 2022-111, which was subsequently replaced by Resolution No. 2023-58; and

WHEREAS, on November 15, 2022, the City Council adopted Ordinance No. 2053, amending Article II of Chapter 10 of the West Covina Municipal Code to adopt by reference the 2022 Fire Code, which adopts by reference the 2021 International Fire Code, and made amendments to certain provisions of the 2022 Fire Code; and

WHEREAS, the City's amendments to the 2022 Fire Code are set forth in Section 10-24 of Article II of Chapter 10 of the West Covina Municipal Code; and

WHEREAS, as part of the City's amendments to the 2022 Fire Code, the City added Section 5608.2 to Section 5608 of Chapter 56 of the 2022 Fire Code relating to public displays of fireworks; and

WHEREAS, pursuant to Section 5608.2 as set forth in Section 10-24 of Article II of Chapter 10 of the West Covina Municipal Code, public displays of fireworks require prior approval of the City Council, following an application submitted to the Fire Chief at least 15 days prior to the date of the display; and

WHEREAS, based on the existing requirements of Section 5608.2, there is not adequate time for the Fire Chief to review an application and make recommendations to the City Council; and

WHEREAS, the City desires to streamline the process for approving public display permits by granting the authority to grant such permits to the Fire Chief; and

WHEREAS, the City further desires to clarify the requirements for public display permit applications and public displays of fireworks; and

WHEREAS, the City Council finds that the revisions to Section 5608.2 are necessary due to the following climatic, topographical and geographic conditions of the City:

A. Climatic Conditions – The City of West Covina experiences low humidity, high winds, and warm temperatures throughout the year creating conditions which are particularly conducive to the ignition and spread of grass, brush, and structure fires;

B. Topographical Conditions – The hillside areas in the City along with long,

narrow roadways significantly impact the ability of emergency responders to extinguish or control wildland or structure fires; and

C. Geographical Conditions – The City of West Covina is situated adjacent to active earthquake faults capable of producing substantial seismic events. Should a significant seismic event occur, uncontrolled hazardous materials releases and fires could pose the greatest threat to the largest number of people. Since the City is divided by a freeway and highway, a major earthquake would significantly impact the ability of fire crews to respond to emergencies should one or more roadways be blocked or damaged due to bridge collapse or debris from falling structures. Additionally, fire suppression capabilities will be severely limited should the water system be extensively damaged during the seismic event; and

WHEREAS, all legal requirements prior to the adoption of this Ordinance have occurred.

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

SECTION 1. Recitals. The City Council makes and adopts as findings the facts and conclusions set forth in the recitals of this Ordinance and, for the reasons set forth in the recitals, finds that the modifications to Section 5608.2 are reasonably necessary due to local climatic, geological, or topographical conditions.

SECTION 2. Amendment to Section 5608.2. Section 5808.2 of Section 5608 of Chapter 56 of the 2022 California Fire Code as set forth in Section 10-24 of Article II of the West Covina Municipal Code shall be amended to read as follows:

5608.2 Permit required.

It is unlawful to use or discharge any fireworks or pyrotechnic devices without first obtaining a permit therefor from the fire chief.

5608.2.1 Application.

A written application for a permit to conduct a public display of fireworks or to use or discharge pyrotechnic special effects materials shall be submitted to the fire chief at least sixty (60) days prior to the proposed date of the display, unless the fire chief approves the submission of an application less than sixty (60) days prior to the proposed date of the display. The application shall be on a form provided by the city and shall include, at minimum:

(a) Name of person or organization sponsoring the proposed activities;
(b) Name of pyrotechnic operator and copy of current pyrotechnic operator's license issued by the state fire marshal;
(c) The date and time the proposed activities would occur;

(d) A full description of the proposed activities;
(e) The size and number of all fireworks or special effects materials to be involved in the proposed activities, including the number of set pieces and shells;
(f) The manner and place of storage of all fireworks or special effects materials that will be used in the display;
(g) A diagram of the grounds on which the activities are proposed to occur showing all points at which fireworks or special effects materials are proposed to be stored and discharged, the location of all buildings, roads, and other means of transportation to and from the site, the lines behind which the audience will be restrained, and the location of all nearby trees, electrical or telephone lines and other overhead obstructions;
(h) Proof of current general liability coverage in the amount of at least five million dollars ($5,000,000.00) per occurrence, or such other amount as may be approved by the risk manager, to cover possible liability for bodily injury and damage to persons or property that may arise from or relate to the fireworks display or special effects and/or any negligence of the applicant, its agents, employees, or contractors in presenting the fireworks display or special effects. The certificate of insurance shall be endorsed to name the city, its officers, agents, and employees as additional insureds, and shall be in a form approved by the city's risk manager; and
(i) An executed agreement, in a form approved by the city attorney, agreeing to indemnify, defend (at applicant's sole cost and expense and with attorneys of city's choosing), and hold the city, and its officers, officials, employees, representatives, and agents, harmless from any and all claims, losses, damages, injuries, liabilities or losses which arise out of, or which are in any way related to, the city's issuance of public display or special effects permit or any activities of the applicant in connection with the public display of fireworks or pyrotechnic special effects.

5608.2.2 Fee.

The application for a permit to conduct a public display of fireworks or pyrotechnic special effects shall be accompanied by a fee in the amount established by city council resolution.

5608.2.3 Approval.

The fire chief may grant a permit to conduct a public display of fireworks or pyrotechnic special effects if the fire chief determines that all requirements of law are or will be complied with by the applicant and that granting any such permit will not be detrimental to the public peace, health, safety, or welfare. In granting a permit, the fire chief may eliminate from the proposed display such items as the fire chief deems hazardous and may impose such conditions on the permit as the fire chief deems necessary to protect the public health, peace, safety, and/or welfare. Upon request of the permittee, the fire chief may approve changes to an approved display provided that any changes are not detrimental to the public peace, health, safety, or welfare.

5608.2.4 Permit requirements.

In addition to any conditions imposed by the fire chief, any permit issued shall be subject to the following requirements:

(a) A separate permit is required for each display.
(b) Any permit issued shall only be valid for the date, time and place specified in such permit.
(c) Any permit issued pursuant to this section shall be non-transferrable.
(d) All public displays of fireworks or pyrotechnic special effects shall be under the direct supervision of a pyrotechnic operator licensed by the state fire marshal. The licensed pyrotechnic operator shall be responsible for all aspects of the display relating to pyrotechnics.
(e) Any permit issued pursuant to this section shall be subject to the condition that the fireworks or pyrotechnic special effects display may be canceled or modified by the city manager, including on the scheduled date of the display, if such cancelation or modification is in the interest of the public health, peace, safety, or welfare. The city manager shall make such determination in consultation with the fire chief.

5608.2.5 Appeal.

Within ten (10) calendar days after the date of a decision of the fire chief pursuant to this section, an aggrieved party may appeal such decision to the city manager by filing a written appeal with the city clerk setting forth the reasons why the decision was not proper. The city manager shall consider the appeal within a reasonable time after the filing of the appeal. The decision of the city manager shall be final.

5608.2.6 City manager authority.

The city manager, at the city manager's discretion, may review any decision of the fire chief pursuant to this section. The city manager may overrule any decision of the fire chief as the city manager deems necessary in the interest of the public health, peace, safety, or welfare. If the city manager grants a permit that was initially denied by the fire chief, the city manager may impose such conditions on the permit as the city manager deems necessary to protect the public health, peace, safety, and/or welfare. The decision of the city manager shall be final.

SECTION 3. Environmental Compliance. The City Council hereby finds that it can be seen with certainty that there is no possibility the adoption and implementation of this Ordinance will have a significant effect on the environment. The Ordinance is therefore exempt from the environmental review requirements of the California Environmental Quality Act pursuant to Section 15061(b)(3) (General Rule) of Title 14 of the California Code of Regulations.

SECTION 4. Inconsistencies. Any provision of the West Covina Municipal Code or

appendices thereto inconsistent with the provisions of this Ordinance, to the extent of such inconsistencies and no further, is hereby repealed or modified to that extent necessary to affect the provisions of this Ordinance.

SECTION 5. Severability. If any section, subsection, clause or phrase or portion of this Ordinance is for any reason held to be invalid or unconstitutional by the decision of any court of competent jurisdiction, such decision shall not affect the validity of all other provisions of this Ordinance. The City Council of West Covina hereby declares that it would have passed this Ordinance, and each section, subsection, sentence, clause and phrase or portion thereof, irrespective of the fact that any one or more of the sections, subsections, sentences, clauses, or phrases or portions thereof be declared invalid or unconstitutional.

SECTION 6. Effective Date. This Ordinance shall take effect thirty (30) days after its final passage.

SECTION 7. Certification; Publication. The City Clerk shall certify to the passage and adoption of this Ordinance and shall cause the same to be published or posted as required by law.

SECTION 8. Certified Copy. The City Clerk shall file a certified copy of this Ordinance with the California Building Standards Commission.

PASSED, APPROVED AND ADOPTED this 7th day of May, 2024.

_____
Brian Calderón Tabatabai
Mayor

APPROVED AS TO FORM

_____
Thomas P. Duarte
City Attorney

ATTEST

_____
Lisa Sherrick
Assistant City Clerk

STATE OF CALIFORNIA)
COUNTY OF LOS ANGELES)
CITY OF WEST COVINA)

I, LISA SHERRICK, ASSISTANT CITY CLERK of the City of West Covina, California, do hereby certify that the foregoing Ordinance No. 2522 was introduced at a regular meeting of the City Council held on the 16th day of April, 2024, and adopted at a regular meeting of the City Council held on the 7th day of May, 2024, by the following vote of the City Council:

AYES:
NOES:
ABSENT:
ABSTAINED:

_____
Lisa Sherrick
Assistant City Clerk

ATTACHMENT NO. 2

Memorandum

FIRE DEPARTMENT

DATE: May 7th, 2024

TO: City Council

FROM: Vincent A. Capelle, Fire Chief

SUBJECT: **FIREWORK DISPLAY REPORT**

In accordance with West Covina Municipal Code Chapter 10-27, Section 5608.2 which establishes the procedures to apply for a Fire Department permit to conduct displays of fireworks shows. Upon submission of the permit application, the Fire Department will submit a report to the City Council for or against the fireworks shows. The City Council shall have the power in its discretion to grant or deny the permits.

The West Covina Unified School District has applied for permits to display fireworks shows at the upcoming graduation ceremonies for, Mt. Sac Early College Academy, Edgewood High School, and West Covina High School. These events will take place June 4th, 5th and 6th respectively taking place at the West Covina High School baseball stadium at 8:15pm each night. This location has been used in previous graduation ceremonies. Separately the City of West Covina fourth of July fireworks celebration will take place on July 4th, 2024, at 9:00 PM at the Sports complex. The cities Community Services Department has applied for a permit to display the annual Independence Day celebration show. The school district has awarded the contract for all three graduation ceremonies to Pyro spectacular out of Rialto, California. Subsequently the city has also awarded the contract to Pyro Spectacular. Pyro Spectacular has provided all local and state documentation to provide the service and provided the proper insurance certificates.

The Fire Department supports all four of these events. There will be on site Fire Safety officer at all events, which includes a Fire Prevention inspector and a Fire Engine during the fireworks displays. As regulations or permits require inspections and safety evaluations will be conducted. At any time that it appears that the safety of the attendees, the public or personnel could be compromised a decision would be made to modify or cancel an event.

AGENDA STAFF REPORT

City of West Covina | Office of the City Manager

DATE: May 7, 2024

TO: Mayor and City Council

FROM: Paulina Morales, Acting City Manager

SUBJECT: **CONSIDERATION OF CONSTRUCTION SERVICES AGREEMENT FOR CORTEZ SENIOR & COMMUNITY CENTER ROOF AND HVAC IMPROVEMENTS - PROJECT NO. 24009**

RECOMMENDATION:

It is recommended that the City Council take the following actions, contingent upon the City Council's approval of the amendments to the Program Year 2019 and Program Year 2023 Community Development Block Grant (CDBG) Action Plans and corresponding budget amendment:

1. Reject the bid submitted by MBC Enterprises, Inc. as non-responsive;
2. Award the Construction Services Agreement for the Cortez Park Senior & Community Center Roof and HVAC Improvements Project (Project No. 24009) to AC Pros, Inc. as the lowest responsible bidder;
3. Authorize the City Manager to negotiate and execute an agreement with AC Pros, Inc. for $1,395,000.00, in such final form as approved by the City Attorney;
4. Authorize the City Manager to negotiate and execute any amendments up to 10% of the awarded agreement amount;
5. Find that the project is categorically exempt from the California Environmental Quality Act (CEQA) pursuant to CEQA Guidelines Section 15302 (Replacement or Reconstruction).

BACKGROUND:

The project consists of removal and replacement of the existing roofing as well as replacement of existing air conditioning units with new units with UV light treatment capabilities at the Cortez Park Senior and Community Center, located at 2501 E Cortez St., West Covina. As part of the improvements, the roof of the southern building of the center will be removed and replaced with a new membrane roof while the northern building of the center will be rehabilitated with the existing roofing material.

The HVAC units will be equipped with an air filtration system that incorporates ultraviolet light. Ultraviolet light with wavelengths of between 200 and 280 nm (UV-C) and, in particular, germicidal ultraviolet light, which refers to wavelengths around 254 nm, have the potential to unobtrusively reduce the risk of SARS-CoV-2 transmission in enclosed spaces by inactivating the virus.

DISCUSSION:

On February 6, 2024, staff advertised the construction bid package. The following four (4) bids were received by the City at the Bid Opening held on March 14, 2024, at 2:00 PM.

Contractor Name	Total Bid Amount
MBC Enterprises, Inc.	$1,247,000.00
AC Pros, Inc.	$1,395,000.00
AME Roofing	$1,407,000.00
FM Thomas Air Conditioning, Inc.	$1,520,268.00

Prime Electric Solutions also submitted a document entitled "Electrical Proposal" via Planet Bids in the amount of $39,000.00. It did not use the City's bid format or submit any required forms or a bid bond. Prime Electric Solutions is listed on MBC Enterprises, Inc.'s bid as the electrical subcontractor, in the amount of $39,000.00. Staff confirmed with Prime Electric Solutions that the proposal submitted via Planet Bids was intended to be a proposal for MBC Enterprises, Inc. as a subcontractor on the project, not a bid for the project. Therefore, staff did not consider Prime Electric Solutions' proposal.

At the bid opening, MBC Enterprises, Inc. was the apparent low bidder. However, during the bid review, staff found that the bid submitted by MBC Enterprises, Inc. listed 78% of the contract amount as subcontracted work. The bid documents require that 50% of the work be performed by the general contractor. Therefore, the amount of subcontracted work listed on MBC Enterprise Inc.'s bid exceeds the 50% maximum for subcontracted work. Staff is recommending that the City Council reject MBC Enterprises Inc.'s bid as non-responsive.

Because the bid submitted by MBC Enterprises, Inc. was deemed non-responsive, staff conducted a bid analysis for the next lowest bidder, AC Pros, Inc., including checking references, California Contractor Licensing, Department of Industrial Relations registration, and State and Federal debarment list review.

Lowest Responsive Bid
The lowest responsive bid was submitted by AC Pros, Inc. in the amount of $1,395,000.00. The draft of the proposed agreement with AC Pros, Inc. is included as Attachment No. 1.

Project Timeline
If approved, the project is anticipated to commence in June 2024 and to be completed within 4 months.

Project Funding
Funding for the project will be provided through CDBG/CDBG-CV funds, assuming the City Council approves the proposed amendments to the Program Year 2019 and Program Year 2023 CDBG Action Plans and corresponding budget amendment. Therefore, staff is requesting approval of the project, the agreement with AC Pros, Inc., and 10% contingency, contingent upon the City Council's approval of the amendments to the Program Year 2019 and Program Year 2023 CDBG Action Plans and corresponding budget amendment.

LEGAL REVIEW:
The City Attorney's Office will review and approve the final form of the agreement prior to execution.

OPTIONS:

The City Council has the following options:

1. Approve Staff's recommendation; or
2. Provide alternative direction.

ENVIRONMENTAL REVIEW:

The proposed Project is a project subject to CEQA. Staff has reviewed the proposed project and has determined that it is categorically exempt from CEQA pursuant to CEQA Guidelines Section(s) 15302: Replacement or reconstruction; (c) Replacement or reconstruction of existing utility and/or facilities involving negligible or no expansion of capacity.

Prepared by: Okan Demirci, PE, QSD/P

Fiscal Impact

FISCAL IMPACT:

Project Estimate
The following is the breakdown of the project estimate:

Construction Cost	$1,395,000
Contingency allowance (10%)	$139,500
Total Construction Estimate	**$1,534,500**
Project Management and Administration	$20,000
Construction Management, Inspection and Materials Testing/Inspection	$133,450
Newspaper Advertisement, Misc. Expenses	$5,000
Total Project Estimate	**$1,692,950**

Funding is available, assuming approval of the budget amendment for the CDBG Action plan, as follows:

Project No.	Funds	Amount
24009 - Senior Center HVAC and Roof Replacement	225 CDBG-CV, 131 CDBG	$1,703,693
	Total	**$1,703,693**

Attachments

Attachment No. 1 - Draft Construction Services Agreement

CITY COUNCIL GOALS & OBJECTIVES: Protect Public Safety
Enhance City Image and Effectiveness

ATTACHMENT NO. 1

CITY OF WEST COVINA
CONSTRUCTION SERVICES AGREEMENT FOR
PROJECT NO. 24009
CORTEZ PARK SENIOR & COMMUNITY CENTER ROOF AND HVAC IMPROVEMENTS PROJECT

THIS CONSTRUCTION SERVICES AGREEMENT (herein "Agreement") is made and entered into as of May 8, 2024 ("Effective Date") by and between the CITY OF WEST COVINA, a municipal corporation (herein "City"), and AC PROS, INC., a California corporation (herein "Contractor").

RECITALS

A. City requires construction services for the Cortez Park Senior & Community Center Roof and HVAC Improvements Project, City Project No. 24009 ("Project"), that meet the requirements as shown in the project specifications and this Agreement.

B. The Project is funded in whole or in part with Community Development Block Grant (CDBG) funds provided by the U.S. Department of Housing and Urban Development (HUD).

C. Contractor has submitted a bid to perform the construction services for the Project and has represented to City that Contractor is qualified to perform said services.

D. City has determined that Contractor is the lowest responsible bidder.

E. City and Contractor desire to enter into this Agreement for the Project on the terms and conditions set forth herein.

NOW, THEREFORE, based on the foregoing Recitals and for good and valuable consideration, the receipt and sufficiency of which is acknowledged by both parties, City and Contractor hereby agree as follows:

1.0 SERVICES OF CONTRACTOR

1.1 Scope of Services. In compliance with all terms and conditions of this Agreement, the Contractor shall provide all work described in the Contract Documents, as further described herein, which services may be referred to herein as the "services" or "work". As a material inducement to the City entering into this Agreement, Contractor represents and warrants that Contractor is a provider of first class work and services and Contractor is experienced in performing the work and services contemplated herein and, in light of such status and experience, Contractor covenants that it shall follow the highest professional standards in performing the work and services required hereunder and that all materials will be of good quality and fit for the purpose intended.

1.2 Documents Included in Contract. The complete Agreement consists of:

(a) This Agreement;
(b) Notice to Contractors and Instructions to Bidders, Bid Documents and Contract

Documents for the Project (collectively, "Bid Documents"), incorporated by this reference as if fully set forth herein;

(c) Federal Requirements, attached hereto as Exhibit A and incorporated herein;

(d) Contractor's Proposal, attached hereto as Exhibit B and incorporated herein;

(e) Certificates of Insurance, attached hereto as Exhibit C and incorporated herein;

(f) Bonds, attached hereto as Exhibit D and incorporated herein;

(g) The Standard Specifications and Standard Specifications for Public Works Construction, as detailed in Section 19-1 of the West Covina Municipal Code, incorporated by this reference as if fully set forth herein; and

(h) All exhibits and attachments to the foregoing documents.

The documents comprising the complete Agreement may be referred to in this Agreement as the "Contract Documents." In the event of an inconsistency between any of the terms in this Agreement and any of the documents referenced above, this Agreement shall govern.

1.3 Compliance with Law. All services rendered hereunder shall be provided in accordance with all ordinances, resolutions, statutes, rules, and regulations of the City and any Federal, State or local governmental agency having jurisdiction in effect at the time the work is performed.

1.4 Licenses, Permits, Fees, and Assessments. Contractor shall obtain at its sole cost and expense such licenses, permits and approvals as may be required by law for the performance of the services required by this Agreement, including a business license from the City. Contractor shall have the sole obligation to pay for any fees, assessments and taxes, plus applicable penalties and interest, which may be imposed by law and arise from or are necessary for the Contractor's performance of the services required by this Agreement, and shall indemnify, defend and hold harmless City against any such fees, assessments, taxes penalties or interest levied, assessed or imposed against City hereunder. Contractor shall be responsible for all subcontractors' compliance with this Section.

1.5 Familiarity with Work. By executing this Agreement, Contractor warrants that Contractor (a) has thoroughly investigated and considered the Scope of Services to be performed, (b) has carefully considered how the services should be performed, and (c) fully understands the facilities, difficulties and restrictions attending performance of the services under this Agreement. If the services involve work upon any site, Contractor warrants that Contractor has or will investigate the site and is or will be fully acquainted with the conditions there existing, prior to commencement of services hereunder. Should the Contractor discover any latent or unknown conditions, which will materially affect the performance of the services hereunder, Contractor shall immediately inform the City of such fact and shall not proceed except at Contractor's risk until written instructions are received from the Contract Officer.

1.6 Care of Work. The Contractor shall adopt reasonable methods during the life of this Agreement to furnish continuous protection to the work, and the equipment, materials, papers, documents, plans, studies and/or other components thereof to prevent losses or damages, and shall be responsible for all such damages, to persons or property, until acceptance of the work by City, except such losses or damages as may be caused by City's own active negligence.

1.7 Further Responsibilities of Parties. Both parties agree to use reasonable care and diligence to perform their respective obligations under this Agreement. Both parties agree to act in

good faith to execute all instruments, prepare all documents and take all actions as may be reasonably necessary to carry out the purposes of this Agreement. Contractor shall require all subcontractors to comply with the provisions of this Agreement.

1.8 Additional Services. City shall have the right at any time during the performance of the services, without invalidating this Agreement, to order extra work beyond that specified in the Scope of Services or make changes by altering, adding to or deducting from said work. No such extra work may be undertaken unless a written change order is first given by the Contract Officer to the Contractor, incorporating therein any adjustment in (i) the Contract Sum, and/or (ii) the time to perform this Agreement, which said adjustments are subject to the written approval of the Contractor. All change orders are subject to the requirements of West Covina Municipal Code Section 2-358. It is expressly understood by Contractor that the provisions of this Section shall not apply to services specifically set forth in the Scope of Services or reasonably contemplated therein. Contractor hereby acknowledges that it accepts the risk that the services to be provided pursuant to the Scope of Services may be more costly or time consuming than Contractor anticipates and that Contractor shall not be entitled to additional compensation therefor.

1.9 Prevailing Wage Requirements.

(a) Prevailing Wage Laws. Contractor is aware of the requirements of Chapter 1 (beginning at Section 1720 et seq.) of Part 7 of Division 2 of the California Labor Code, as well as Title 8, Section 16000 et seq. of the California Code of Regulations ("Prevailing Wage Laws"), which require the payment of prevailing wage rates and the performance of other requirements on "public works" and "maintenance" projects. This Project is a "public works" project and requires compliance with the Prevailing Wage Laws. Contractor shall defend, indemnify and hold the City, its elected officials, officers, employees and agents free and harmless from any claim or liability arising out of any failure or alleged failure to comply with the Prevailing Wage Laws.

(b) Payment of Prevailing Wages. Contractor shall pay the prevailing wage rates for all work performed under this Agreement. When any craft or classification is omitted from the general prevailing wage determinations, Contractor shall pay the wage rate of the craft or classification most closely related to the omitted classification. A copy of the general prevailing wage rate determination is on file in the Office of the City Clerk and is incorporated into this Agreement as if fully set forth herein. Contractor shall post a copy of such wage rates at all times at the project site(s).

(c) Legal Working Day. In accordance with the provisions of Labor Code Section 1810 et seq., eight (8) hours is the legal working day. Contractor and any subcontractor(s) of Contractor shall comply with the provisions of the Labor Code regarding eight (8)-hour work day and 40-hour work week requirements, and overtime, Saturday, Sunday, and holiday work. Work performed by Contractor's or any subcontractor's employees in excess of eight (8) hours per day, and 40 hours during any one week, must include compensation for all hours worked in excess of eight (8) hours per day, or 40 hours during any one week, at not less than one and one-half times the basic rate of pay. Contractor shall forfeit as a penalty to City Twenty-Five Dollars ($25.00), or any greater penalty set forth in the Labor Code, for each worker employed in the execution of the work by Contractor or by any subcontractor(s) of Contractor, for each calendar day during which such worker is required or permitted to the work more than eight (8) hours in one calendar day or more than 40 hours in any one calendar week in violation of the Labor Code.

(d) Apprentices. Contractor shall comply with the provisions of Labor Code Section 1777.5 concerning the employment of apprentices on public works projects. Contractor shall be responsible for ensuring compliance by its subcontractors with Labor Code Section 1777.5.

(e) Payroll Records. Pursuant to Labor Code Section 1776, Contractor and any subcontractor(s) shall keep accurate payroll records, showing the name, address, social security number, work classification, straight time and overtime hours worked each day and week, and the actual per diem wages paid to each journeyman, apprentice, worker, or other employee employed by Contractor or any subcontractor in connection with this Agreement. Each payroll record shall contain or be verified by a written declaration that it is made under penalty of perjury, stating both of the following: (1) The information contained in the payroll record is true and correct; and (2) The employer has complied with the requirements of Sections 1771, 1881, and 1815 of the Labor Code for any work performed by his or her employees on this Project. The payroll records shall be certified and shall be available for inspection at all reasonable hours in accordance with the requirements of Labor Code Section 1776.

(f) Registration with DIR. Contractor and any subcontractor(s) of Contractor shall comply with the provisions of Labor Code Section 1771 and Labor Code Section 1725.5 requiring registration with the DIR.

(g) Davis-Bacon and Related Acts. Notwithstanding the foregoing provisions, this Project is funded in whole or in part with Community Development Block Grant (CDBG) funds provided by the U.S. Department of Housing and Urban Development (HUD). Federal Labor Standards Provisions, including prevailing wage requirements of the Davis-Bacon and Related Acts will be enforced.

2.0 COMPENSATION

2.1 Contract Sum. For the services rendered pursuant to this Agreement, the Contractor shall be compensated as specified herein, but not exceeding the maximum contract amount of One Million Three Hundred Ninety-Five Thousand Dollars ($1,395,000.00) (herein "Contract Sum"), except as provided in Section 1.8 (Additional Services). The Contract Sum shall include the attendance of Contractor at all project meetings reasonably deemed necessary by the City; Contractor shall not be entitled to any additional compensation for attending said meetings.

2.2 Progress Payments. Prior to the first day of the month, during the progress of the work, commencing on the day and month specified in the Agreement, Contractor shall submit to the Contract Officer a complete itemized statement of all labor and materials incorporated into the work during the preceding month and the portion of the Contract Sum applicable thereto. Upon approval in writing by the Contract Officer, payment shall be made within thirty (30) days. City shall pay Contractor a sum based upon ninety five percent (95%) of the Contract Sum apportionment of the labor and materials incorporated into the work under the Agreement during the month covered by said statement. The remaining five percent (5%) of the Contract Sum shall be retained as performance security as detailed in Section 2.3 (Retention of Funds).

2.3 Retention of Funds. Progress payments shall be made in accordance with the provisions of Section 2.2 (Progress Payments) of this Agreement. In accordance with said section,

City will retain five percent (5%) of the Contract Sum apportionment from each progress payment as performance security to be paid to the Contractor within sixty (60) days after final acceptance of the work by the City Council, after Contractor furnishes City with a release of all undisputed contract amounts if required by City. If there are any claims specifically excluded by Contractor from the operation of the release, the City may retain proceeds as authorized by Public Contract Code Section 7107 of up to 150% of the amount in dispute. City's failure to deduct or withhold shall not affect Contractor's obligations hereunder. To the extent consistent with Public Contract Code Section 22300, Contractor may request and City shall make payment of retentions earned directly to an escrow agent at the expense of Contractor, and may direct the investment of the payments into securities and Contractor shall receive the interest earned on the investments upon the same terms provided for in Public Contract Code Section 22300 for securities deposited by Contractor. Upon satisfactory completion of this Agreement, Contractor shall receive from the escrow agent all securities, interest, and payments received by the escrow agent from the City.

3.0 PERFORMANCE SCHEDULE

3.1 Time of Essence. Time is of the essence in the performance of this Agreement.

3.2 Schedule of Performance. Contractor shall commence the services pursuant to this Agreement upon receipt of a written notice to proceed and shall complete all services within eighty (80) working days. Contractor shall submit for the Contract Officer's approval its proposed Construction Schedule. Contractor shall perform the services in accordance with the approved Construction Schedule. When requested by the Contractor, extensions to the time period(s) specified in the Construction Schedule may be approved in writing by the Contract Officer.

3.3 Force Majeure. The time period(s) specified in the Construction Schedule for performance of the services rendered pursuant to this Agreement shall be extended to the extent caused by delays due to unforeseeable causes beyond the control and without the fault or negligence of the Contractor, including, but not restricted to, acts of God or of the public enemy, unusually severe weather, fires, earthquakes, floods, epidemics, quarantine restrictions, riots, strikes, freight embargoes, wars, litigation, and/or acts of any governmental agency other than the City, if the Contractor within ten (10) days of the commencement of such delay notifies the Contract Officer in writing of the causes for the delay. The Contract Officer shall ascertain the facts and the extent of delay, and extend the time for performing the services for the period of the enforced delay when and if in the judgment of the Contract Officer such delay is justified. The Contract Officer's determination shall be final and conclusive upon the parties to this Agreement. Contractor shall not be entitled to any damages or increase in compensation due to force majeure.

3.4 Term. Unless earlier terminated as set forth herein, this Agreement shall continue in full force and effect until final approval and acceptance of the project by the City.

4.0 COORDINATION OF WORK

4.1 Representative of Contractor. The following principal(s) of Contractor are hereby designated as being the principal(s) and representative(s) of Contractor authorized to act in its behalf with respect to the work specified herein and make all decisions in connection therewith:

Naom Ziv, President

It is expressly understood that the experience, knowledge, capability and reputation of the foregoing principal(s) were a substantial inducement for City to enter into this Agreement. Therefore, the foregoing principal(s) shall be responsible during the term of this Agreement for directing all activities of Contractor and devoting sufficient time to personally supervise the services hereunder. For purposes of this Agreement, the foregoing principal(s) may not be replaced nor may their responsibilities be substantially reduced by Contractor without the express written approval of City.

4.2 Contract Officer. The Contract Officer shall be such person as may be designated by the City Manager or City Engineer of City. The Contractor shall keep the Contract Officer informed of Contractor's progress on the services. The Contractor shall refer any decisions which must be made by City to the Contract Officer. Unless otherwise specified herein or in the City's Municipal Code, any approval of City required hereunder shall mean the approval of the Contract Officer. The Contract Officer shall have authority to sign all documents on behalf of the City required by this Agreement, to the extent permitted by the City's Municipal Code.

4.3 Prohibition Against Assignment. The experience, knowledge, capability and reputation of Contractor, its principals and employees were a substantial inducement for the City to enter into this Agreement. Neither this Agreement nor any interest herein may be transferred, assigned, conveyed, hypothecated or encumbered voluntarily or by operation of law, whether for the benefit of creditors or otherwise, without the prior written approval of City. Transfers restricted hereunder shall include the transfer to any person or group of persons acting in concert of more than twenty-five percent (25%) of the present ownership and/or control of Contractor, taking all transfers into account on a cumulative basis. In the event of any such unapproved transfer, including any bankruptcy proceeding, this Agreement shall be void. No approved transfer shall release the Contractor or any surety of Contractor of any liability hereunder without the City's express consent.

4.4 Independent Contractor. Neither the City nor any of its employees shall have any control over the manner, mode or means by which Contractor, its subcontractors, agents or employees, performs the services required herein, except as otherwise set forth herein. City shall have no voice in the selection, discharge, supervision or control of Contractor's employees, subcontractors, servants, representatives or agents, or in fixing their number, compensation or hours of service. Contractor shall perform all services required herein as an independent contractor of City and shall remain at all times as to City a wholly independent contractor with only such obligations as are consistent with that role. Contractor shall not at any time or in any manner represent that it or any of its subcontractors, agents or employees are agents or employees of City. City shall not in any way or for any purpose become or be deemed to be a partner of Contractor in its business or otherwise or a joint venture or a member of any joint enterprise with Contractor.

4.5 Identity of Persons Performing Work. Contractor represents that it employs or will employ at its own expense all personnel required for the satisfactory performance of any and all tasks and services set forth herein. Contractor represents that the tasks and services required herein will be performed by Contractor or under its direct supervision, and that all personnel engaged in such work shall be fully qualified and shall be authorized and permitted under applicable State and local law to perform such tasks and services.

4.6 Utility Relocation. City, and not Contractor, is responsible for removal, relocation, or protection of existing main or trunkline utilities but only to the extent such utilities were not identified in the invitation for bids or specifications. Where the specifications call for the Contractor to remove, relocate, reconstruct or protect such lines, all such work shall be deemed included in the Contract Sum. Contractor having been presented with a reasonable basis to suspect that any previously unidentified main or trunkline may need to be removed, relocated or protected in place, Contractor shall immediately notify City and the affected utility company in writing of such belief, and the basis therefor, and Contractor shall thereafter work with the City and the utility company to coordinate such removal, relocation or protection. City shall reimburse Contractor for its reasonable costs incurred in locating and repairing damage not caused by Contractor, and removing or relocating such unidentified utility facilities, including equipment idled during such work. Contractor shall not be assessed liquidated damages for delays which meet both of the following requirements: (i) the delays occurred after Contractor gave City the written notice required by this Section; and (ii) the delays were caused by the removal, protection, or relocation of such unidentified utility facilities. Nothing herein shall be deemed to prevent the City from seeking reimbursement of any such costs from the affected utility company.

4.7 Trenches or Excavations. Pursuant to Public Contract Code Section 7104, if the work included in this Agreement requires excavations more than four (4) feet in depth, the following shall apply:

(a) Contractor shall promptly, and before the following conditions are disturbed, notify City, in writing, of any: (1) material that Contractor believes may be material that is hazardous waste, as defined in Section 25117 of the Health and Safety Code, that is required to be removed to a Class I, Class II, or Class III disposal site in accordance with provisions of existing law; (2) subsurface or latent physical conditions at the site different from those indicated; or (3) unknown physical conditions at the site of any unusual nature, different materially from those ordinarily encountered and generally recognized as inherent in work of the character provided for in the Agreement.

(b) City shall promptly investigate the conditions, and if it finds that the conditions do materially so differ, or do involve hazardous waste, and cause a decrease or increase in Contractor's cost of, or the time required for, performance of any part of the work, shall issue a change order per Section 1.8 (Additional Services) of this Agreement.

(c) If a dispute arises between City and Contractor whether the conditions materially differ, or involve hazardous waste, or cause a decrease or increase in Contractor's cost of, or time required for, performance of any part of the work, Contractor shall not be excused from any scheduled completion date provided for by the Agreement, but shall proceed with all work to be performed under the Agreement. Contractor shall retain any and all rights provided either by contract or by law which pertain to the resolution of disputes and protests between the contracting parties.

4.8 Best Management Practices. Contractor shall implement and maintain activity specific Best Management Practices (BMPs) to prevent pollutant loading from stormwater and non-stormwater discharges to receiving waters as required in Municipal NPDES Permit No. CAS004004. Contracting staff whose primary job duties are related to implementation of BMPs

shall be adequately trained to effectively implement, operate, and maintain such BMPs and must be versed in factors affecting BMP effectiveness. Contractor shall certify it has received all applicable training to implement the requirements in Municipal NPDES Permit No. CAS004004 and shall provide documentation to that effect.

5.0 INSURANCE

5.1 Minimum Scope and Limits of Insurance. Contractor shall obtain, maintain, and keep in full force and effect during the life of this Agreement all of the following minimum scope of insurance coverages with an insurance company admitted to do business in California, with a current A.M. Best's rating of no less than A:VII, and approved by City:

(a) Broad-form commercial general liability, including premises-operations, products/completed operations, broad form property damage, blanket contractual liability, independent contractors, personal injury or bodily injury with a policy limit of not less than Two Million Dollars ($2,000,000.00) per occurrence. If such insurance contains a general aggregate limit, it shall apply separately to this Agreement or shall be twice the required occurrence limit.

(b) Business automobile liability for owned vehicles, hired, and non-owned vehicles, with a policy limit of not less than One Million Dollars ($1,000,000.00), combined single limit per accident for bodily injury and property damage.

(c) Workers' compensation insurance as required by the State of California, with Statutory Limits, and Employer's Liability Insurance with a limit of no less than One Million Dollars ($1,000,000.00) per accident for bodily injury or disease. Contractor agrees to waive, and to obtain endorsements from its workers' compensation insurer waiving subrogation rights under its workers' compensation insurance policy against the City, its officers, agents, employees, and volunteers for losses arising from work performed by Contractor for the City and to require each of its subcontractors, if any, to do likewise under their workers' compensation insurance policies.

By execution of this Agreement, the Contractor certifies as follows:

I am aware of, and will comply with, Section 3700 of the Labor Code, requiring every employer to be insured against liability of Workers' Compensation or to undertake self-insurance before commencing any of the work.

The Contractor shall also comply with Section 3800 of the Labor Code by securing, paying for and maintaining in full force and effect for the duration of this Agreement, complete Workers' Compensation Insurance, and shall furnish a Certificate of Insurance to the City before execution of this Agreement by the City. The City, its officers and employees shall not be responsible for any claims in law or equity occasioned by failure of the Contractor to comply with this section.

(d) Builder's Risk (Course of Construction) insurance utilizing an "All Risk" (Special Perils) coverage form, with limits equal to the completed value of the Project and no

coinsurance penalty provisions. The Builder's Risk coverage shall name the City as a loss payee. If the Project does not involve new or major construction, City may, in its discretion, permit an Installation Floater. If authorized, a Property Installation Floater shall be obtained that provides for the improvement, remodel, modification, alteration, conversion, or adjustment to existing buildings, structures, processes, machinery and equipment. The Property Installation Floater shall provide property damage coverage for any building, structure, machinery, or equipment damaged, impaired, broken or destroyed during the performance of the work, including during transit, installation, and testing at the project site.

If the Contractor maintains higher limits or has broader coverage than the minimums shown above, the City requires and shall be entitled to all coverage, and to the higher limits maintained by the Contractor. Any available insurance proceeds in excess of the specified minimum limits of insurance and coverage shall be available to the City.

5.2 Endorsements. The insurance policies are to contain, or be endorsed to contain, the following provisions:

(a) Additional Insureds: The City of West Covina and its elected and appointed boards, officers, officials, agents, employees, and volunteers are additional insureds with respect to: liability arising out of activities performed by or on behalf of the Contractor pursuant to its contract with the City; products and completed operations of the Contractor; premises owned, occupied or used by the Contractor; automobiles owned, leased, hired, or borrowed by the Contractor.

(b) Notice of Cancelation: Each insurance policy required above shall provide that coverage shall not be canceled, except with notice to the City.

(c) Primary Coverage: The Contractor's insurance coverage shall be primary insurance as respects the City of West Covina, its officers, officials, agents, employees, and volunteers. Any other insurance maintained by the City of West Covina shall be excess and not contributing with the insurance provided by this policy.

(d) Waiver of Subrogation: Contractor hereby grants to City a waiver of any right to subrogation which any insurer of said Contractor may acquire against the City by virtue of the payment of any loss under such insurance. Contractor agrees to obtain any endorsement that may be necessary to affect this waiver of subrogation, but this provision applies regardless of whether or not the City has received a waiver of subrogation endorsement from the insurer.

(e) Coverage Not Affected: Any failure to comply with the reporting provisions of the policies shall not affect coverage provided to the City of West Covina, its officers, officials, agents, employees, and volunteers.

(f) Coverage Applies Separately: The Contractor's insurance shall apply separately to each insured against whom claim is made or suit is brought, except with respect to the limits of the insurer's liability.

5.3 Deductible or Self Insured Retention. If any of such policies provide for a deductible or self-insured retention to provide such coverage, the amount of such deductible or self-insured retention shall be approved in advance by City. The City may require the Contractor to purchase coverage with a lower retention or provide proof of ability to pay losses and related investigations, claim administration, and defense expenses within the retention. The policy language shall provide, or be endorsed to provide, that the self-insured retention may be satisfied by either the named insured or City.

5.4 Certificates of Insurance. Contractor shall provide to City certificates of insurance showing the insurance coverages and required endorsements described above, in a form and content approved by City, prior to performing any services under this Agreement. The City reserves the right to require complete, certified copies of all required insurance policies, including endorsements required by these specifications, at any time.

5.5 Non-limiting. Nothing in this Section shall be construed as limiting in any way the indemnification provision contained in this Agreement or the extent to which Contractor may be held responsible for payments of damages to persons or property resulting from Contractor's or its subcontractors' performance of the work covered under this Agreement.

5.6 Subcontractors. Contractor shall require and verify that all subcontractors maintain insurance meeting all requirements stated herein, and Contractor shall ensure that the City is listed as an additional insured on insurance required of subcontractors.

5.7 Sufficiency of Insurers. Insurance required by this Agreement shall be satisfactory only if issued by companies authorized to do business in California, rated with a current A.M. Best's rating of no less than A:VII unless such requirements are waived by the City's Risk Manager in writing due to unique circumstances. If the City's Risk Manager determines that the work or services to be performed under this Agreement creates an increased risk of loss to the City, the Risk Manager may increase the minimum limits of the insurance policies required by this Section by providing written notice to Contractor; provided that the Contractor may appeal such determination to the City Council of City within ten (10) days of receipt of notice from the Risk Manager.

6.0 BONDS

6.1 Labor and Materials, Performance and Warranty Bonds. Concurrently with execution of this Agreement, Contractor shall deliver to City: (1) a labor and materials bond in an amount equal to one hundred percent (100%) of the Contract Sum as security for the payment of all persons furnishing labor or materials in connection with the work, (2) a performance bond in an amount equal to one hundred percent (100%) of the Contract Sum as security for the faithful performance of this Agreement, and (3) a warranty bond in an amount equal to fifty percent (50%) of the Contract Sum to guarantee the work for a period of one (1) year following completion of the work, on the forms provided by the City. The bonds shall contain the original notarized signature of an authorized officer of the surety and affixed thereto shall be a certified and current copy of his/her power of attorney. The bonds shall be unconditional and remain in force during the entire term of the Agreement and shall be released or exonerated only if the Contractor promptly and faithfully performs all terms and conditions of this Agreement.

6.2 Sufficiency of Sureties. Sureties must be authorized to issue bonds in California. In addition, sureties must possess a minimum rating from A. M. Best Company of A:VII and must be listed as an acceptable surety on federal bonds by the United States Department of the Treasury, http://www.fms.treas.gov/c570/c570.html, subject to the maximum amount shown in the listing. If co-sureties are used, their bonds must be on a joint and several basis.

6.3 Substitution of Securities. Pursuant to California Public Contract Code Section 22300, substitution of eligible equivalent securities for any moneys withheld to ensure performance under the Agreement for the work to be performed will be permitted at the request and expense of Contractor.

7.0 INDEMNIFICATION

Contractor agrees to defend (with legal counsel of City's choosing), indemnify, hold free and harmless the City, its elected and appointed officials, officers, agents and employees, at Contractor's sole expense, from and against any and all claims, demands, actions, suits or other legal proceedings brought against the City, its elected and appointed officials, officers, agents and employees arising out of the performance of the Contractor, its employees, and/or authorized subcontractors, of the work undertaken pursuant to this Agreement. The defense obligation provided for hereunder shall apply without any advance showing of negligence or wrongdoing by the Contractor, its employees, and/or authorized subcontractors, but shall be required whenever any claim, action, complaint, or suit asserts as its basis the negligence, errors, omissions or misconduct of the Contractor, its employees, and/or authorized subcontractors, and/or whenever any claim, action, complaint or suit asserts liability against the City, its elected and appointed officials, officers, agents and employees based upon the work performed by the Contractor, its employees, and/or authorized subcontractors under this Agreement, whether or not the Contractor, its employees, and/or authorized subcontractors are specifically named or otherwise asserted to be liable. Notwithstanding the foregoing, the Contractor shall not be liable for the defense or indemnification of the City for claims, actions, complaints or suits arising out of the sole active negligence or willful misconduct of the City. This provision shall supersede and replace all other indemnity provisions contained in any other document, which shall be of no force and effect.

(a) Contractor will defend any action or actions filed in connection with any of said claims or liabilities and will pay all costs and expenses, including legal costs and attorneys' fees incurred in connection therewith.

(b) Contractor will promptly pay any judgment rendered against the City, its officers, agents or employees for any such claims or liabilities arising or alleged to arise out of or in connection with Contractor's (or its agents', employees', subcontractors', or invitees') negligent performance of or failure to perform such work, operations or activities hereunder; and Contractor agrees to save and hold the City, its officers, agents, and employees harmless therefrom.

(c) If the City, its officers, agents or employees is/are made a party to any action or proceeding filed or prosecuted against Contractor for such damages or other claims arising or alleged to arise out of or in connection with the negligent performance of or failure to perform the work, operation or activities of Contractor hereunder, Contractor shall pay to the City, its officers, agents or employees, any and all costs and expenses incurred by the City, its officers, agents or employees in

such action or proceeding, including but not limited to, legal costs and attorneys' fees for counsel acceptable to City.

(d) Contractor's duty to defend and indemnify as set forth herein shall include any claims, liabilities, obligations, losses, demands, actions, penalties, suits, costs, expenses or damages or injury to persons or property arising or alleged to arise from, in connection with, as a consequence of or pursuant to any state or federal law or regulation regarding hazardous substances, including but not limited to the Federal Insecticide, Fungicide and Rodenticide Act ("FIFRA"), Comprehensive Environmental Response, Compensation and Liability Act of 1980 ("CERCLA"), Resource Conservation and Recovery Act of 1976 ("RCRA"), the Hazardous and Solid Waste Amendments of 1984, the Hazardous Material Transportation Act, the Toxic Substances Control Act, the Clean Air Act, the Clean Water Act, the California Hazardous Substance Account Act, the California Hazardous Waste Control Law or the Porter-Cologne Water Quality Control Act, as any of those statutes may be amended from time to time.

Contractor's indemnification obligations pursuant to this Section shall survive the termination of this Agreement. Contractor shall require the same indemnification in favor of City from all subcontractors.

8.0 RECORDS AND REPORTS

8.1 Reports. Contractor shall periodically prepare and submit to the Contract Officer such reports concerning the performance of the services required by this Agreement as the Contract Officer may require. Contractor hereby acknowledges that the City is greatly concerned about the cost of work and services to be performed pursuant to this Agreement. For this reason, Contractor agrees that if Contractor becomes aware of any facts, circumstances, techniques, or events that may or will materially increase or decrease the cost of the work or services contemplated herein, Contractor shall promptly notify the Contract Officer of said fact, circumstance, technique or event and the estimated increased or decreased cost related thereto.

8.2 Records. Contractor shall keep, and require subcontractors to keep, such books and records (including but not limited to payroll records as required herein) as may be necessary to perform the services required by this Agreement and enable the Contract Officer to evaluate the performance of such services. The Contract Officer shall have full and free access to such books and records at all times during normal business hours of City, including the right to inspect, copy, audit and make records and transcripts from such records. Such records shall be maintained for a period of three (3) years following completion of the services hereunder, and the City shall have access to such records in the event any audit is required.

8.3 Ownership of Documents. All drawings, specifications, reports, records, documents and other materials prepared by Contractor, its employees, subcontractors and agents in the performance of this Agreement shall be the property of City and shall be delivered to City upon request of the Contract Officer or upon the termination of this Agreement, and Contractor shall have no claim for further employment or additional compensation as a result of the exercise by City of its full rights of ownership of the documents and materials hereunder. Contractor may retain copies of such documents for its own use. Contractor shall have an unrestricted right to use the concepts embodied therein. All subcontractors shall provide for assignment to City of any documents or materials prepared

by them, and in the event Contractor fails to secure such assignment, Contractor shall indemnify City for all damages resulting therefrom.

9.0 ENFORCEMENT OF AGREEMENT; TERMINATION

9.1 Governing Law. This Agreement shall be construed and interpreted both as to validity and to performance of the parties in accordance with the laws of the State of California. Legal actions concerning any dispute, claim or matter arising out of or in relation to this Agreement shall be instituted in the Superior Court of the County of Los Angeles, State of California, or any other appropriate court in such county, and Contractor covenants and agrees to submit to the personal jurisdiction of such court in the event of such action.

9.2 Notice of Default and Cure Period. If either party fails to perform its obligations hereunder, the nondefaulting party may provide the defaulting party written notice of such default. The defaulting party shall have ten (10) days to cure the default; provided that, if the default is not reasonably susceptible to being cured within said ten (10) day period, the defaulting party shall have a reasonable time to cure the default, not to exceed a maximum of thirty (30) days, provided the defaulting party commences to cure such default within ten (10) days of service of such notice and diligently prosecutes the cure to completion; provided further that if the default is an immediate danger to the health, safety and general welfare, the defaulting party shall take such immediate action as may be necessary. Notwithstanding the foregoing, the nondefaulting party may, in its sole and absolute discretion, grant a longer cure period. Should the defaulting party fail to cure the default within the time period provided in this Section, the nondefaulting party shall have the right, in addition to any other rights the nondefaulting party may have at law or in equity, to terminate this Agreement, and/or to call upon any completion or payment bond or other security for performance thereof. Compliance with the provisions of this Section shall be a condition precedent to bringing any legal action, and such compliance shall not be a waiver of any party's right to take legal action in the event that the dispute is not cured.

9.3 Termination for Default of Contractor. If termination is due to the failure of the Contractor to fulfill its obligations under this Agreement, Contractor shall vacate any City owned property which Contractor is permitted to occupy hereunder and City may, upon termination, take over the work and prosecute the same to completion by contract or otherwise, and the Contractor shall be liable to the extent that the total cost for completion of the services required hereunder exceeds the compensation herein stipulated (provided that the City shall use reasonable efforts to mitigate such damages), and City may withhold any payments to the Contractor for the purpose of setoff or partial payment of the amounts owed the City as previously stated.

9.4 Termination for Convenience. The City may terminate this Agreement without cause for convenience of the City upon giving Contractor thirty (30) days prior written notice of termination of the Agreement. Upon receipt of the notice of termination, the Contractor shall cease all further work pursuant to the Agreement. Upon such termination by the City, the Contractor shall not be entitled to any other remedies, claims, actions, profits, or damages except as provided in this paragraph. Upon the receipt of such notice of termination, Contractor shall be entitled to the following compensation:

(a) The contract value of the work completed through and including the date of receipt of

the notice of termination, less the amount of progress payments received by Contractor.

(b) Actual move-off costs including labor, rental fees, equipment transportation costs, the costs of maintaining on-site construction office for supervising the move-off.

(c) The cost of materials custom-made for this Agreement which the Contractor cannot use in its normal course of business, and for which the City has not already paid.

(d) Any costs shall not include any markups as might otherwise be allowed by any plans or specifications which were a part of the Agreement.

The provisions of this Section shall supersede any inconsistent provisions of the Agreement or the Bid Documents. City and Contractor agree that the provisions of this Section are a substantive part of this Agreement's consideration.

9.5 "Claims" by Contractor under Section 9204. Notwithstanding any other provision of this Agreement to the contrary, this Agreement shall be subject to all requirements of Public Contract Code Section 9204 ("Section 9204") as it may be amended from time to time. The parties acknowledge that Section 9204 applies to certain requests by Contractor, such as certain requests for time extensions, certain requests for payments not covered by contract, and certain requests for payments of amounts disputed by City. The parties further acknowledge that Section 9204 establishes all of the following: (i) Contractor may submit a "claim" to the City, as that term is defined in Section 9204; (ii) City has an initial 45 days to review and respond to the claim to state "what portion of the claim is disputed and what portion is undisputed". If the City does not issue a written statement, the claim is deemed rejected in its entirety; (iii) Contractor must furnish reasonable documentation to support the claim; (iv) City has 60 days from its written determination to pay any undisputed amount; and (v) specified procedures apply to resolve any amounts in dispute.

9.6 Waiver. No delay or omission in the exercise of any right or remedy by a nondefaulting party on any default shall impair such right or remedy or be construed as a waiver. A party's consent to or approval of any act by the other party requiring the party's consent or approval shall not be deemed to waive or render unnecessary the other party's consent to or approval of any subsequent act. Any waiver by either party of any default must be in writing and shall not be considered a waiver of any other default concerning the same or any other provision of this Agreement.

9.7 Rights and Remedies are Cumulative. Except with respect to rights and remedies expressly declared to be exclusive in this Agreement, the rights and remedies of the parties are cumulative and the exercise by either party of one or more of such rights or remedies shall not preclude the exercise by it, at the same or different times, of any other rights or remedies for the same default or any other default by the other party.

9.8 Legal Action. In addition to any other rights or remedies, either party may take legal action, at law or in equity, to cure, correct or remedy any default, to recover damages for any default, to compel specific performance of this Agreement, to obtain declaratory or injunctive relief, or to obtain any other remedy consistent with the purposes of this Agreement.

9.9 Liquidated Damages. Contractor agrees that failure to complete work within the time allowed herein will result in damages being sustained by the City. Contractor further agrees that the determination of actual damages for any delay in performance of this Agreement would be extremely difficult or impractical to determine in the event of a breach of this Agreement. Therefore, Contractor agrees that it and its sureties shall be liable for and shall pay to the City liquidated damages in the amount of Five Hundred Dollars ($500.00) for each calendar day of delay in the performance of any service required hereunder. Contractor further agrees that liquidated damages may be assessed for failure to comply with the emergency call out requirements described in the Scope of Services. The City may withhold from any amounts payable on account of services performed by the Contractor any accrued liquidated damages. Contractor, on behalf of itself and its sureties, and City agree that the liquidated damages constitute a reasonable estimate of actual damages, and are not punitive.

10.0 CITY OFFICERS AND EMPLOYEES, NONDISCRIMINATION

10.1 Nonliability of City Officers and Employees. No officer or employee of the City shall be personally liable to the Contractor, or any successor in interest, in the event of any default or breach by the City or for any amount which may become due to the Contractor or to its successor, or for breach of any obligation of the terms of this Agreement.

10.2 Conflict of Interest. The Contractor warrants that it has not paid or given and will not pay or give any third party any money or other consideration for obtaining this Agreement.

10.3 Covenant Against Discrimination. Contractor covenants that, by and for itself, its heirs, executors, assigns, and all persons claiming under or through them, that there shall be no discrimination against or segregation of, any person or group of persons on account of race, color, creed, religion, sex, gender, gender expression, marital status, national origin, disability, pregnancy, sexual orientation or ancestry in the performance of this Agreement. To the extent required by law, Contractor shall take affirmative action to ensure that applicants are employed and that employees are treated during employment without regard to their race, color, creed, religion, sex, gender, gender expression, marital status, national origin, disability, pregnancy, sexual orientation or ancestry.

11.0 FEDERAL REQUIREMENTS

This Project is funded in whole or in part by federal funds and subject to the Federal Requirements set forth in this Agreement, including, but not limited to, the requirements set forth in Exhibit A. Contractor agrees to comply with said Federal Requirements and all federal requirements applicable to the Project.

Contractor shall comply with all applicable state and local codes, ordinances and other applicable laws, all applicable CDBG program requirements and any amendments hereafter to CDBG program guidelines and requirements.

12.0 SECTION 3 ECONOMIC OPPORTUNITIES COMPLIANCE

Contractor acknowledges that this Agreement is subject to the requirements of Section 3 of the Housing and Urban Development Act of 1968, as amended, 12 U.S.C. 1701u ("Section 3"). The purpose of Section 3 is to ensure that employment and other economic opportunities generated by

HUD assistance or HUD-assisted projects covered by Section 3, shall, to the greatest extent feasible, be directed to low- and very low-income persons, particularly persons who are recipients of HUD assistance for housing.

City and Contractor agree to comply with HUD's regulations in 24 CFR Part 135 ("Part 135"), which implement Section 3. As evidenced by their execution of this Agreement, City and Contractor certify that they are under no contractual or other impediment that would prevent them from complying with the Part 135 regulations.

Contractor agrees to send to each labor organization or representative of workers with which Contractor has a collective bargaining agreement or other understanding, if any, a notice advising the labor organization or workers' representative of Contractor's commitments under this Section 3 clause, and will post copies of the notice in conspicuous places at the work site where both employees and applicants for training and employment positions can see the notice. The notice shall describe the Section 3 preference, shall set forth minimum number and job titles subject to hire, availability of apprenticeship and training positions, the qualifications for each; and the name and location of the person(s) taking applications for each of the positions; and the anticipated date the work shall begin.

Contractor agrees to include this Section 3 clause in every subcontract subject to compliance with Part 135 regulations, and agrees to take appropriate action, as provided in an applicable provision of the subcontract or in this Section 3 clause, upon a finding that the subcontractor is in violation of the regulations in 24 CFR Part 135. Contractor will not subcontract with any subcontractor where Contractor has notice or knowledge that the subcontractor has been found in violation of the regulations in 24 CFR Part 135.

Contractor will certify that any vacant employment positions, including training positions, that are filled (1) after Contractor is selected but before the Agreement is executed, and (2) with persons other than those to whom the regulations of 24 CFR Part 135 require employment opportunities to be directed, were not filled to circumvent Contractor's obligations under 24 CFR Part 135. Contractor will execute the "Section 3 Economic Opportunity Report," included in Exhibit A, and understands its obligations thereunder.

Contractor understands that noncompliance with HUD's regulations in 24 CFR Part 135 may result in sanctions, termination of this Agreement for default, and debarment or suspension from future HUD-assisted contracts.

13.0 MISCELLANEOUS PROVISIONS

13.1 Notice. Any notice, demand, request, document, consent, approval, or communication either party desires or is required to give to the other party or any other person shall be in writing and shall be deemed to be given when served personally or deposited in the U.S. Mail, prepaid, first-class mail, return receipt requested, addressed as follows:

To City: City of West Covina
1444 West Garvey Avenue South
West Covina, CA 91790
Attn: City Engineer

To Contractor: AC Pros, Inc.
18653 Ventura Blvd #251
Tarzana, CA 91356
Attn: Naom Ziv

13.2 Interpretation. The terms of this Agreement shall be construed in accordance with the meaning of the language used and shall not be construed for or against either party by reason of the authorship of this Agreement or any other rule of construction which might otherwise apply.

13.3 Integration; Amendment. It is understood that there are no oral agreements between the parties hereto affecting this Agreement and this Agreement supersedes and cancels any and all previous negotiations, arrangements, agreements and understandings, if any, between the parties, and none shall be used to interpret this Agreement. This Agreement may be amended at any time by the mutual consent of the parties by an instrument in writing.

13.4 Severability. If one or more of the words, phrases, sentences, clauses, paragraphs, or sections in this Agreement is declared unenforceable by a court of competent jurisdiction, such unenforceability shall not affect any of the remaining words, phrases, sentences, clauses, paragraphs, or sections of this Agreement which are severable. Remaining enforceable provisions shall be interpreted to carry out the intent of the parties unless an invalid provision is so material that its invalidity deprives either party of the basic benefit of their bargain or renders this Agreement meaningless.

13.5 Hiring of Undocumented Aliens Prohibited. Contractor shall not hire, employ, or allow any person to work under this Agreement unless such person is properly documented and may legally work within the United States.

13.6 Unfair Business Practices Claims. Consistent with Public Contract Code Section 7103.5, Contractor, on behalf of itself and all subcontractors, offers and agrees to assign to the City all rights, title, and interest in and to all causes of action they may have under Section 4 of the Clayton Act (15 U.S.C. Section 15) and under the Cartwright Act (Chapter 2 (commencing with Section 16700) of Part 2 of Division 7 of the Business and Professions Code), arising from purchases of goods, services or materials pursuant to this Agreement. This assignment becomes effective when the City renders final payment to the Contractor without further acknowledgment by the parties.

13.7 Corporate Authority. The persons executing this Agreement on behalf of the parties hereto warrant that (i) such party is duly organized and existing, (ii) they are duly authorized to execute and deliver this Agreement on behalf of said party, (iii) by so executing this Agreement, such party is formally bound to the provisions of this Agreement, and (iv) the entering into this Agreement does not violate any provision of any other Agreement to which said party is bound.

13.8 Legal Responsibilities. The Contractor shall keep itself informed of City, State, and Federal laws, ordinances and regulations, which may in any manner affect the performance of its services pursuant to this Agreement. The Contractor shall at all times observe and comply with all such laws, ordinances and regulations. Neither the City, nor its officers, agents, assigns nor employees

shall be liable at law or in equity as a result of the Contractor's failure to comply with this Section.

13.9 Counterparts and Electronic Signatures. This Agreement may be executed in one or more counterparts, each of which shall be deemed an original. All counterparts shall be construed together and shall constitute one agreement. Counterpart written signatures may be transmitted by facsimile, email or other electronic means and have the same legal effect as if they were original signatures.

[SIGNATURE PAGE FOLLOWS.]

IN WITNESS WHEREOF, the parties have entered into this Agreement as of the date first written above.

CITY OF WEST COVINA,
A municipal corporation

_____ Date: _____
Paulina Morales
City Manager

CONTRACTOR

_____ Date: _____
Naom Ziv
President

ATTEST:

_____
Lisa Sherrick
Assistant City Clerk

APPROVED AS TO FORM:

_____
Thomas P. Duarte
City Attorney

APPROVED AS TO INSURANCE:

_____
Stephanie Sikkema
Acting Human Resources and Risk
Management Director

EXHIBIT A

FEDERAL REQUIREMENTS

EXHIBIT B

CONTRACTOR'S PROPOSAL

EXHIBIT C

CERTIFICATES OF INSURANCE

EXHIBIT D

BONDS

AGENDA STAFF REPORT

City of West Covina | Office of the City Manager

DATE: May 7, 2024

TO: Mayor and City Council

FROM: Paulina Morales, Acting City Manager

SUBJECT: **CONSIDERATION OF PROPOSED AMENDMENTS TO THE PROGRAM YEAR (PY) 2019 AND PY 2023 COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) ACTION PLANS**

RECOMMENDATION:

It is recommended that the City Council take the following actions:

1. Conduct a Public Hearing regarding the PY 2019 and PY 2023 CDBG Action Plans;
2. Approve the proposed amendment to the PY 2019 CDBG Action Plan;
3. Approve the proposed amendments to the PY 2023 CDBG Action Plan; and
4. Approve the following resolution:

RESOLUTION NO. 2024-07 - A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WEST COVINA, CALIFORNIA, ADOPTING A BUDGET AMENDMENT FOR THE FISCAL YEAR COMMENCING JULY 1, 2023 AND ENDING JUNE 30, 2024 (PY 2019 AND PY 2023 CDBG AAP AMENDMENTS)

BACKGROUND:

The City receives Community Development Block Grant (CDBG) funds from the U.S. Department of Housing and Urban Development (HUD). The overall objective of the federal program is to develop viable urban communities by providing decent housing and a suitable living environment, and expand economic opportunities principally for low and moderate income persons.

As a recipient of CDBG funds, the City is required to prepare an annual Action Plan which describes how funds will be used to achieve community development goals. According to HUD regulations, these plans can be amended at any time, with proper notice and consideration in a public hearing.

PY 2019 Action Plan (CDBG-CV)

On June 4, 2019, the City Council approved the City's PY 2019 Action Plan.

On March 27, 2020, President Trump signed into law the Coronavirus Aid, Relief, and Economic Security Act, referred to as the CARES Act, a $2 trillion emergency package intended to support individuals and businesses affected by the COVID-19 pandemic and economic downturn. The CARES Act provided $5 billion in federal Community Development Block Grant Coronavirus (CDBG-CV) funding to prevent, prepare for, and respond to COVID-19.

West Covina was allocated a total of $1,182,944 in CDBG-CV funds. The funding is administered

under CDBG regulations with specific waivers and flexibilities from HUD. The City amended its PY 2019 CDBG Action on April 21, 2020 and August 10, 2021 to include two allocations of CDBG-CV funds. To date, the City has expended $478,981 toward public service activities such as: food banks, meals on wheels, and the Senior Meals Program, as well as a COVID testing site at AltaMed in West Covina. The remaining balance of the CDBG-CV allocation is $703,963.

PY 2023 Action Plan (CDBG)

On May 6, 2023, the City Council approved the City's PY 2023 CDBG Action Plan.

DISCUSSION:

PY 2019 Action Plan (CDBG-CV)

At a Special Meeting of the City Council on August 10, 2021, the second of two allocations of CDBG-CV funding in the amount of $790,140 was included in the PY 2019 Action Plan for unspecified public service activity, with the expectation of the funds being re-programmed. Though a portion of the allocation was used to fund the public service activities described above, $703,963 remains available to be re-programmed.

Re-programming funding requires the City to amend its PY 2019 Action Plan. The proposed amendment re-programs the balance of unexpended CDBG-CV funding from a Public Service activity to a Public Facility Improvement activity. The proposed activity (Project No. 24009) is for the replacement of the HVAC units and roof at the Senior Center. The HVAC units will be equipped with an air filtration system that incorporates ultraviolet light. Ultraviolet light with wavelengths of between 200 and 280 nm (UV-C) and, in particular, germicidal ultraviolet light, which refers to wavelengths around 254 nm, have the potential to unobtrusively reduce the risk of SARS-CoV-2 transmission in enclosed spaces by inactivating the virus.

Add Activity to PY 2019 CDBG Plan

The proposed amendment consists of adding an activity and funding to the Action Plan. Pre-award costs for such activities may be incurred, consistent with HUD regulations.

No.	Activity	Proposed Amendment	Proposed Funding
1.	24009 - Senior Center HVAC and Roof Replacement	Add to Plan	$703,963

PY 2023 Action Plan (CDBG)

The following amendments to the PY 2023 Action Plan are proposed:

Complete/Close or Cancel Activity from PY 2023 CDBG Plan

The following proposed amendments consist of closing or canceling previously approved and currently funded activities from the Action Plan. When closed or canceled, the unexpended balance returns to the City's line-of-credit with HUD and may be re-programmed to other eligible activities.

No.	Activity	Proposed Amendment	Approved Funding	Unexpended Balance
1.	Home Improvement Loan Program	Complete/Close	$500,000	$341,594
2.	Neighborhood Improvement Program	Cancel	$694,486	$694,486
3.	Careship	Cancel	$5,000	$5,000

The Home Improvement Loan activity was opened in PY 2015. Since then, the activity has been kept open and carried forward annually with modifications to funding. At HUD's request, the old activity is being closed and re-opened in a new activity in the current year. In the approved PY 2023 Action Plan, funding was allocated to an unspecified Neighborhood Improvement Program activity with the intent to re-program funding once an activity was identified. The Careship program

has been discontinued since the closure of the City daycare during the pandemic and is being re-evaluated.

Add Activity to PY 2023 CDBG Plan

The following proposed amendments consist of adding activities and funding to the Action Plan. Pre-award costs for such activities may be incurred, consistent with HUD regulations.

No.	Activity	Proposed Amendment	Proposed Funding
4.	Housing Preservation Program	Add to Plan	$341,594
5.	24009 - Senior Center HVAC and Roof Replacement	Add to Plan	$1,000,000

The Home Improvement Loan Program, since re-branded as the Housing Preservation Program, is proposed to be added to the Action Plan, as described above. A new activity and funding for the replacement of the HVAC and roof at the Senior Center is also proposed to be added to the Action Plan.

The proposed amendments to the PY 2019 and PY 2023 Action Plans described in this report require a 30-day public review period, which began on April 5, 2024. No comments have been received as of the writing time of this report. The proposed amendments to the Action Plans require HUD approval.

LEGAL REVIEW:

The City Attorney's Office has reviewed the resolution and approved it as to form.

OPTIONS:

The City Council has the following options:

1. Approve the staff recommendation; or
2. Provide alternative direction.

Prepared by: Kelly McDonald, Assistant to the City Manager

Fiscal Impact

FISCAL IMPACT:

The estimated budget for Project 24009 - Senior Center HVAC and Roof Replacement is estimated at $1,692,950. In addition to the amendments described above and uncommitted funds in the City's line-of-credit with HUD, $156,900 is needed to cover the estimated cost. By reducing the approved budgets for Project 23006 Friendship Park Improvements, Phase II and the Housing Preservation Program by $113,500 and $43,400, respectively, the needed amount can be made available and committed to the Project. Relative to their approved budgets, the proposed reductions do not meet the threshold to be considered "Substantial" and were not part of the 30-day review. These reductions can be restored when the new grant is available.

The attached budget amendment implements the changes summarized in the table below. There is no impact on the General Fund resulting from these amendments.

Project	Fund	Account No.	Current Budget Balance	Proposed Budget Amendment
24009, Sr Ctr HVAC and Roof Replacement	225 CDBG-CV	225.503.80.81.00.00.75.75000	$0	$703,963
	131 CDBG	131.503.80.81.00.00.75.75000	$0	$1,000,000
Careship	131 CDBG	131.504.61.51.27.00.61.61200	$5,000	($5,000)
Housing Preservation Program	131 CDBG	131.505.22.20.24.00.61.61200	$0	$341,594
Housing Preservation Program	131 CDBG	131.505.22.20.24.00.61.61200	$0	($43,400)
23006, Friendship Park Imp, II	131 CDBG	131.503.80.84.00.00.77.77000	$755,157	($113,500)

Attachments

Attachment No. 1 - Resolution No. 2024-07 (Budget Amendment)

Attachment No. 2 - 2024.05.07 - PY 2019 and PY 2023 CDBG AAPs

CITY COUNCIL GOALS & OBJECTIVES: Achieve Fiscal Sustainability and Financial Stability
Maintain Good Intergovernmental Relations
Enhance City Image and Effectiveness

ATTACHMENT NO. 1

RESOLUTION NO. 2024-07

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WEST COVINA, CALIFORNIA, ADOPTING A BUDGET AMENDMENT FOR THE FISCAL YEAR COMMENCING JULY 1, 2023 AND ENDING JUNE 30, 2024 (PY 2019 AND PY 2023 CDBG AAP AMENDMENTS)

WHEREAS, on April 18, 2023, the City Manager presented to the City Council a proposed budget for Fiscal Year 2023-24 in compliance with Section 2-151(m) of the West Covina Municipal Code; and

WHEREAS, following the initial presentation of the proposed budget for Fiscal Year 2023-24, the City held meetings and community workshops and conducted an online budget survey in order to solicit input from the public regarding the proposed budget; and

WHEREAS, on June 6, 2023, the City Council adopted a budget for the 2023-2024 Fiscal Year; and

WHEREAS, amendments must periodically be made to the budget to conform to changed circumstances following adoption of the budget.

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

SECTION 1. The City Council hereby approves Budget Amendment No. 2024-11, attached hereto as Exhibit A, for Fiscal Year 2023-24.

SECTION 2. The City Clerk shall certify to the adoption of this resolution and shall enter the same in the book of original resolutions and it shall become effective immediately.

APPROVED AND ADOPTED this 7th day of May, 2024.

_____
Brian Calderón Tabatabai
Mayor

APPROVED AS TO FORM

_____
Thomas P. Duarte
City Attorney

ATTEST

_____
Lisa Sherrick
Assistant City Clerk

I, LISA SHERRICK, Assistant City Clerk of the City of West Covina, California, do hereby certify that the foregoing Resolution No. 2024-07 was duly adopted by the City Council of the City of West Covina, California, at a regular meeting thereof held on the 7th day of May, 2024, by the following vote of the City Council:

AYES:
NOES:
ABSENT:
ABSTAIN:

_____
Lisa Sherrick
Assistant City Clerk

Exhibit A

City of West Covina
Fiscal Year 2023-24
Budget Amendment No. 2024-11
PY 2019 and PY 2023 CDBG AAP Amendments

Fund	Current Budget	Proposed Amendment	Amended Budget
Community Dev Block Grant (131)			
Revenue	843,215	1,471,205	2,314,420
Expenditures	1,134,726	1,179,694	2,314,420
Net Change in Fund Balance	**-291,511**	**291,511**	**0**
CDBG - R (225)			
Revenue	0	753,963	753,963
Expenditures	50,000	703,963	753,963
Net Change in Fund Balance	**-50,000**	**50,000**	**0**

CITY COUNCIL MEETING
MAY 7, 2024

CONSIDERATION OF PROPOSED AMENDMENTS TO THE PROGRAM YEAR (PY) 2019 AND 2023 COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) ACTION PLANS



ATTACHMENT NO. 2

BACKGROUND – PY 2019 ACTION PLAN

The CARES Act

- Response to Coronavirus (COVID-19) pandemic
- Includes $5 billion in federal Community Development Block Grant Coronavirus (CDBG-CV) funding to prevent, prepare for, and respond to COVID-19
- Administered under CDBG guidelines with specific flexibilities
- West Covina was allocated a total of $1,182,944 in CDBG-CV funding
- Balance of $703,963 available

PROPOSED AMENDMENT – PY 2019 ACTION PLAN

- Re-program $703,963 in CDBG-CV funding from public service activity to a public facility improvement activity in the PY 2019 CDBG Action Plan

- HVAC and Roof Replacement at Senior Center. HVAC units equipped with filters that use UV Light shown to deactivate viruses and prevent spread of COVID

PROPOSED AMENDMENTS – PY 2023 ACTION PLAN

No.	Activity	Proposed Amendment	Approved Funding	Unexpended Balance
1.	Home Improvement Program	Complete/ Close	$500,000	$341,593.89
2.	Neighborhood Improvement Program	Cancel	$694,486	$694,486
3.	Careship	Cancel	$5,000	$5,000

PROPOSED AMENDMENTS – PY 2023 ACTION PLAN

No.	Activity	Proposed Amendment	Proposed Funding
4.	Housing Preservation Program	Add to Plan	$341,593.89
5.	24009 – Senior Center HVAC and Roof Replacement	Add to Plan	$1,000,000

RECOMMENDATION

That the City Council take the following actions:

- Approve the proposed amendments to the PY 2019 and PY 2023 CDBG Action Plans; and
- Approve Resolution No. 2024-07

AGENDA ITEM NO. 5

AGENDA STAFF REPORT

City of West Covina | Office of the City Manager

DATE: May 7, 2024

TO: Mayor and City Council

FROM: Paulina Morales, Acting City Manager

SUBJECT: **PROPOSED FISCAL YEAR 2024-25 OPERATING AND CAPITAL IMPROVEMENT PROGRAM BUDGET**

RECOMMENDATION:

It is recommended that City Council:

1. Receive and file the Proposed Fiscal Year 2024-25 Operating and Capital Improvement Program Budget;
2. Direct that the proposed budget be publicly disseminated, including at community budget workshops on May 8, 2024 and May 13, 2024; and
3. Schedule the budget for consideration at the June 4, 2024 City Council meeting.

BACKGROUND:

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.

DISCUSSION:

The Budget provides the framework for providing services and programs to the community of West Covina. The services and programs included in the Budget represent the delivery of core services and priorities. This document includes appropriations for the General Fund, Special Revenue Funds, Capital Projects Fund, and Enterprise Fund as well as both Operating and Capital Improvement Program (CIP) budgets.

The proposed Budget demonstrates a financial plan for the next 12 months. The City has experienced economic recovery from the global pandemic and had revenue reach and surpass pre-pandemic levels. However, this economic boom has leveled off and is reflected in revenue while expenditures have continued to increase. Thus, fiscal due diligence is necessary.

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

Citywide Summary
West Covina's total projected operating and capital improvement expenditures for the upcoming fiscal year are over $155 million. Revenue for all fund types combined is over $136 million and includes property tax, sales tax, charges for services, licenses & permits, fines & forfeitures, and revenue from other agencies.

In addition, the Capital Improvement Plan budget, totaling over $18 million for the next fiscal year, is included in the number above and is primarily funded from Special Revenue Funds and grants obtained from various funding sources.

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

Total expenditures (excluding transfers) for all budgeted funds are estimated to be over $155 million, as shown in Figure 2 and Figure 3 below. Many funds make up the total budgeted amount, with the largest being the General Fund in the amount of nearly $76 million, or 49% of the City's budget.

Salary and benefits are 41% of the City's total budget, which is up from last fiscal year due to the Unfunded Accrued Actuarial Liability (UAAL) pension payment due to the California Public Employees' Retirement System (CalPERS) in FY 2024-25. Additionally, it should be noted that salaries and benefits provided to the City's employees continue to rise each year and must be monitored very closely as the City continues to identify alternatives for service delivery.

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

The City's budget policy requires that the City's General Fund maintain an undesignated, unappropriated reserve amount equal to at least 17% of budgeted expenditures or over $15.5 million. The fund balance for the fiscal year ending June 30, 2025, is projected to be over $20 million, which is approximately 22% of General Fund expenditures and transfers. Of this, over $3 million is assigned, which leaves approximately $17 million in assigned fund balance.

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

General Fund Revenues
Total General Fund revenues are projected to be over $91 million, a 7.6% increase from the FY 2023-24 Adopted Budget. This is largely due to an increase in Property Tax revenue of over $3.5 million over the original budget but only a 3% increase from the FY2023-24 end of year estimate. Sales Tax is estimated to increase by 0.4% and other taxes by nearly 12%. Licenses and permits are projected to increase based on prior year actual trends.

General Fund Expenditures
General Fund expenditures for the fiscal year 2024-25 are projected to be over $76 million. This is an $8.4 million increase from the current fiscal year's original budget.

Most General Fund expenditures go towards salaries, benefits and overtime (76%). 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 3% to 9% per group and are offset by employee contributions to pensions ranging from 1.5% to 6%. Most of these agreements expire at the end of the current fiscal year and are currently in negotiations. Thus, no salary increases outside of agreements have been included in this proposed budget.

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

Overtime continues to be an increasing burden on the City. The FY 2024-25 Proposed Budget is based on prior years' actuals with an estimated increase in line with base salary increases. General Fund Overtime is proposed to be approximately $6.64 million. Most of this overtime is from Police ($3.5M) and Fire ($2.96M).

Fiscal Challenges
While the City expects property tax and other taxes to increase, sales tax revenue has leveled off. This budget has been developed with this in mind. Sales tax, which is the General Fund's second-largest revenue source, is forecasted to only increase by 0.37% over the coming year. This, in comparison to the rise in the Consumer Price Index (CPI), which increased by approximately 3% over the last year. It is important to note that many existing agreements call for an annual increase per CPI. The UAAL payment and unfunded liabilities have also increased. Essentially, expenditures are increasing at a faster rate than revenues.

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

Four specific challenges affect the City's annual budget:

1. Resident Engagement – Through civic engagement, resident and community partners define what services are valued. The result is a budget that better reflects local priorities. Inclusive, open, and collaborative budget processes and community declaration of principles help the municipal organization better provide essential services.
2. Accountability Through Oversight – Continued improvement of the City's long-term financial health requires ongoing close attention to timely implementation of the City's Financial Recovery Plan. Institutionalizing accountability in the recovery process enhances public trust in municipal governance.

3. Fiscal Prudence – Capital needs remain underfunded. Clearly, municipal facilities are not to standard. Maintenance of buildings, streets, and parks has been deferred and, as a result, services have suffered. Typically, assets run to failure, and operate until they break down. For example, Fire Station No. 1 has been determined uninhabitable, forcing the City to setup up temporary quarters. The City has received some one-time funding to address critical immediate needs. However, additional funding sources or alternative service delivery models need to be identified to address future issues.
4. Labor Negotiations – Seven of the nine labor agreements expire June 30, 2024. The City is currently underway with negotiations with the groups that have a pending agreement expiration. The outcome of these negotiations will have an immediate short-term impact and may have a long-term impact.

Long-Term Factors
The FY2024-2025 Proposed Budget is structurally balanced; however, expenditures are increasing at a faster pace than revenues. The City has attempted to attain fiscal sustainability into the future by finding economies and efficiencies in its operations. Like most California cities, West Covina has several unfunded liabilities.

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

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

The City's Long-Range Financial Forecast was updated in March 2024 and projected a slight General Fund budget surplus for each year in the forecast. While the City's outlook has improved, the forecast did not include any increase in salaries in FYE 2025-2029, since it is outside the contracted period. Negotiations for the next round of labor agreements are underway and could have a significant impact on the City in the long-term.

Based on the revenue and expenditure assumptions, the General Fund is anticipated to have positive revenue over expenditures in FYE 2025 ($486k) and FYE 2026 ($547k) before it goes negative from FYE 2027 to FYE 2029 (-$912k). It is important to reiterate that the forecast does not include any increase in salaries in FYE 2025-2028, since it is outside the contracted period. This also does not reflect recent business closures that will impact sales tax revenues for the city.

Additional Considerations:

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

Health Department
One of the City's long-term goals is to seek provisional approval from the California Department of Public Health (CDPH) for the creation of a fiscally sustainable municipal health department. This must be done with due regard to General Fund fiscal impacts. Once CDPH provides direction regarding the regulations and services the City may assume, the City will be able to submit an application. In the meantime, the City is currently working on preparing a Community Health Needs Assessment. Other than the CIP project which includes the professional services agreements for these planning activities, the FY 2024-25 budget does not include revenue and expenditures for the health department.

West Covina Chamber
The City is in the process of establishing a Chamber as a pilot program. Staff will be evaluating how to best serve the business community with the programs and services being managed and administered. The FY 2024-25 budget does not include general fund expenditures for the creation of a chamber.

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. Service levels are proposed to remain level across operations. No new positions are proposed to be added, however, the following positions and services were added in recent years and are proposed to be maintained:

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

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

LEGAL REVIEW:
The City Attorney's Office has reviewed this report.

Prepared by: Stephanie Sikkema, Finance Director

Fiscal Impact

FISCAL IMPACT:

Table 1. City-Wide Summary

	FY 2021-22 Actual	FY2022-23 Actual	Original Budget FY2023-24	Estimated FY2023-24	Proposed Budget FY2024-25	Increase/ (Decrease)
Revenue						
Property Tax	37,402,663	40,591,209	37,936,044	40,117,652	41,810,644	3,874,600
Sales Tax	23,180,793	23,331,254	23,750,000	23,750,000	23,837,000	87,000
Other Taxes	22,748,250	21,376,260	20,682,894	21,301,531	21,384,702	701,808
Charges For Service	16,284,587	15,866,233	15,888,139	16,808,238	16,774,310	886,171
From Other Agencies	23,603,856	14,777,151	12,027,431	28,673,115	11,699,071	(1,128,360)
Interdept Charges	6,790,357	6,825,303	7,407,139	7,407,139	10,203,341	2,796,202
Use of Money & Property	108,869	3,742,855	3,138,340	4,069,617	4,189,100	1,008,760
Licenses & Permits	4,493,925	5,514,873	3,092,000	3,092,478	3,874,200	782,200
Fines & Forfeitures	910,120	1,190,038	1,090,720	986,100	1,136,000	45,280
Sales	916,416	686,731	647,200	647,200	743,600	96,400
Other Revenues	4,988,190	2,400,498	319,430	795,856	331,800	12,370
Capital Assets	25,564	171,358	171,400	171,400	171,400	-
Fees	95,585	191,244	67,100	67,100	98,100	31,000
Revenue Total	**141,549,175**	**136,665,007**	**126,217,837**	**147,887,425**	**136,253,268**	**9,193,431**
Expenditures						
Salaries & Benefits	52,935,591	57,753,742	58,046,675	57,527,115	64,069,110	6,011,515
Materials & Services	41,074,721	43,137,517	40,065,410	41,357,553	45,780,258	5,714,848
Capital Assets	24,815,912	12,682,879	46,932,124	46,450,479	21,478,400	(25,453,724)
Debt Service	21,220,694	21,953,236	16,899,697	16,990,400	17,184,669	284,972
Allocated Costs	4,659,919	4,582,528	5,427,402	5,461,220	7,079,031	1,651,629
Expenditures Total	**144,706,837**	**140,109,902**	**167,371,308**	**167,786,767**	**155,591,468**	**(11,790,760)**

The City-Wide budget is structurally balanced, as recurring revenues equal or exceed recurring expenditures:					
Recurring Revenue	141,523,611	136,493,649	126,046,437	147,716,025	136,081,868
Recurring Expenses	119,890,925	127,427,023	120,439,184	121,336,288	134,113,068
Revenue Less Exp.	**21,632,686**	**9,066,626**	**5,607,253**	**26,379,738**	**1,968,800**

Table 2. General Fund Summary

	FY2021-22 Actual	FY2022-23 Actual	Original Budget FY2023-24	Estimated FY2023-24	Proposed Budget FY2024-25	Increase/ (Decrease)
Revenue						
Property Tax	30,687,088	33,401,085	32,710,100	34,891,708	36,219,000	3,508,900
Sales Tax	23,180,793	23,331,254	23,750,000	23,750,000	23,837,000	87,000
Other Taxes	9,773,175	10,074,971	9,758,500	10,377,137	10,740,400	981,900
Charges For Service	8,512,897	7,879,356	7,792,729	8,497,999	8,788,500	995,771
Licenses & Permits	4,476,096	5,514,665	3,091,800	3,092,278	3,874,200	782,400
From Other Agencies	4,406,517	2,895,485	3,394,700	3,506,194	3,443,795	49,095
Use of Money & Property	(1,156,959)	1,123,527	1,813,500	1,837,100	1,900,000	86,500
Interdept Charges	1,188,500	1,188,500	1,196,200	1,196,200	1,196,200	-
Fines & Forfeitures	910,120	1,190,038	1,090,720	986,100	1,136,000	45,280
Other Revenues	94,169	133,879	194,030	90,925	143,500	(50,530)
Revenue Total	**82,072,396**	**86,732,760**	**84,792,279**	**88,225,641**	**91,278,595**	**6,486,316**
Expenditures						
Salaries	23,250,393	25,592,782	28,398,502	28,444,514	29,962,312	1,563,810
Benefits	15,854,190	16,204,221	15,954,392	16,169,473	19,226,607	3,261,415
Materials & Services	10,720,931	11,619,314	10,116,950	10,241,494	11,120,863	1,003,913
Overtime	6,555,765	7,805,797	7,423,200	6,645,305	6,951,635	(471,665)
Allocated Costs	2,600,859	2,542,903	3,238,442	3,255,060	4,553,787	1,315,345
PERS UAL Payment	1,086,848	1,712,960	-	-	1,700,110	1,700,110
Utilities	1,347,334	1,409,575	1,390,000	1,445,000	1,471,900	81,900
Fuel	603,180	707,868	788,470	707,475	711,747	(76,723)
Mutual Aid Overtime	968,421	192,002	267,600	267,600	288,900	21,300
Maintenance & Repairs	120,663	109,562	192,500	192,536	171,500	(21,000)
Expenditures Total	**63,108,584**	**67,896,984**	**67,770,056**	**67,368,457**	**76,159,361**	**8,378,405**
Revenues Less Expenditures	**18,963,812**	**18,835,776**	**17,022,223**	**20,857,184**	**15,119,234**	
Net Transfers	(20,293,009)	(21,965,914)	(19,641,613)	(21,360,222)	(15,117,899)	
Net Change in Fund Balance	(1,329,197)	(3,130,138)	(2,619,390)	(503,038)	1,335	
Beginning Fund Balance	25,488,077	24,158,880	21,028,742	21,028,742	20,525,704	
Ending Fund Balance	**24,158,880**	**21,028,742**	**18,409,352**	**20,525,704**	**20,527,039**	
Reserve Requirement (17%)	*14,178,271*	*15,276,693*	*14,859,984*	*15,083,875*	*15,517,134*	

Attachments

Attachment No. 1 - Budget-in-Brief

Attachment No. 2 - Budget Presentation

Attachment No. 3 - Proposed Budget FY2024-25

CITY COUNCIL GOALS & OBJECTIVES: Protect Public Safety
Achieve Fiscal Sustainability and Financial Stability
Address Homeless Issues
A Well-Planned Community
Maintain Good Intergovernmental Relations
Expand Economic Development Opportunities
Enhance City Image and Effectiveness

ATTACHMENT NO. 1

BUDGET-IN-BRIEF

PROPOSED BUDGET FY2024-25

Structurally Balanced Budget

City-Wide

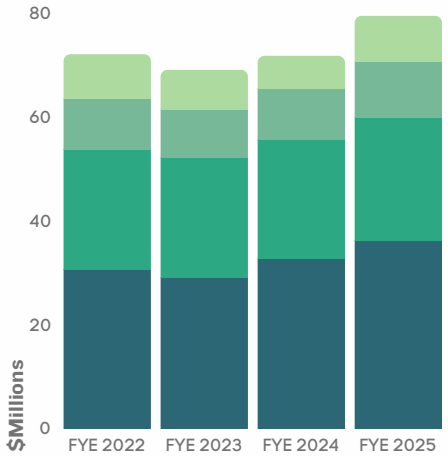
$136M | Recurring Revenue
$134M | Recurring Expenditures

General Fund

$91.3M | Revenue
$91.3M | Expenditures/Transfers

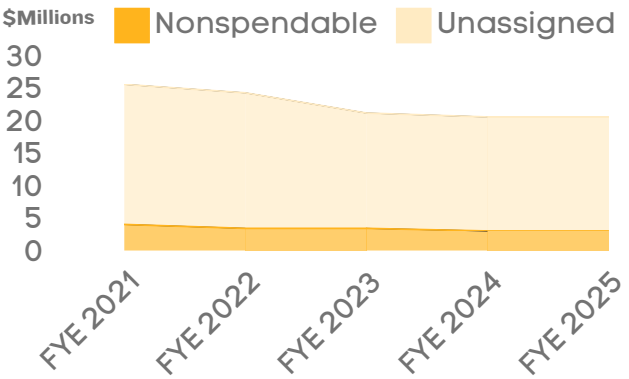
Funding Sources

General Fund Revenue primarily comes from Property Tax ($36M), Sales Tax ($24M), Other Taxes ($11M), & Charges for Services ($9M)

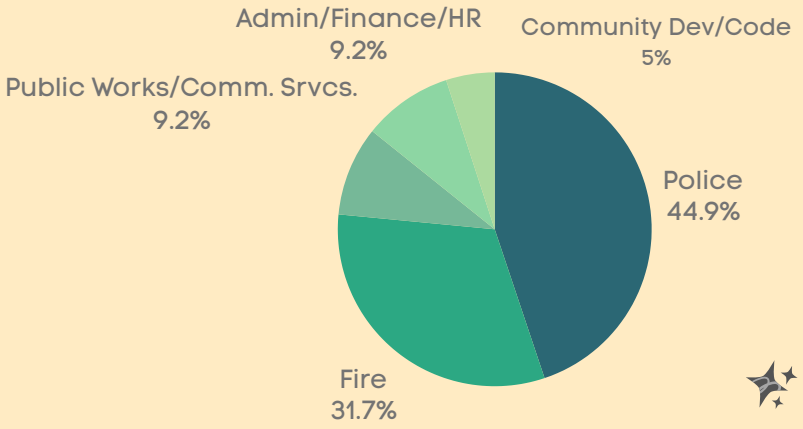


General Fund - Fund Balance

Fund Balance is estimated to be over $20.5M

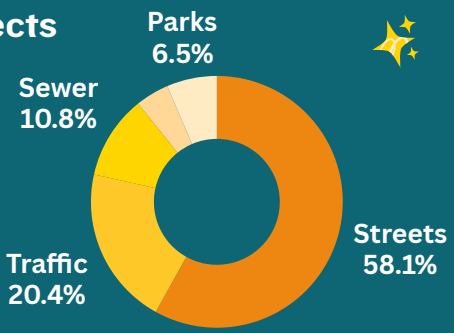


Where does General Fund money go?



Capital Projects

$18.7M
FY24-25
$118M Total



Service Levels Maintained

- Rollover Budget
- No new positions
- Recreation programs, including Sportsplex operations.
- Special Events, such as Spring Festival, 4th of July, etc.
- Quarterly newsletter
- Tree trimming and landscaping maintenance

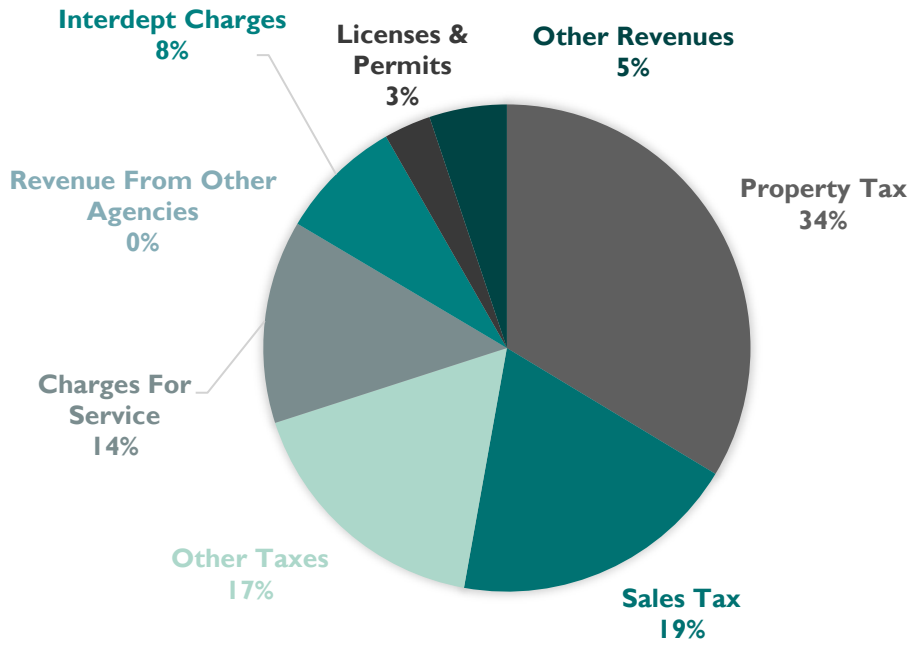
ATTACHMENT NO. 2

Proposed Budget

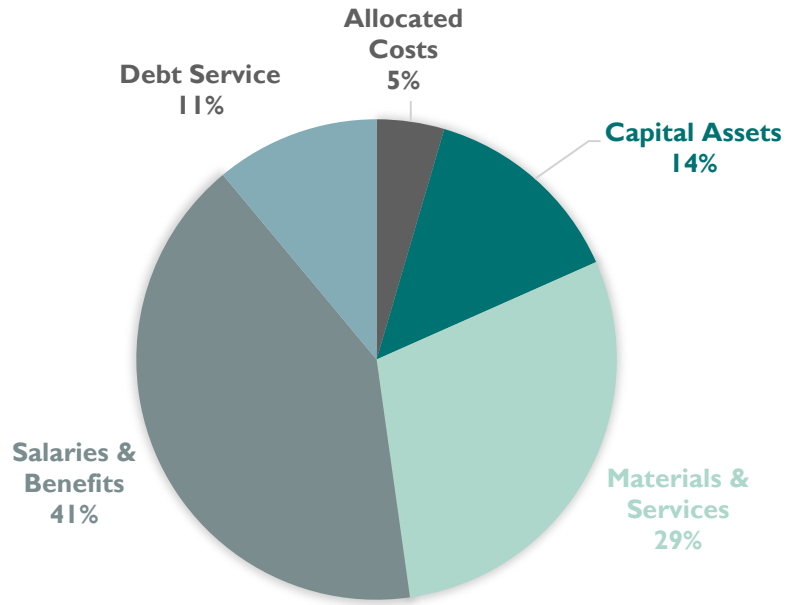
FY 2024-2025

City-Wide Summary

Revenue: Over $136.3 Million



Expenditures: Over $155.6Million

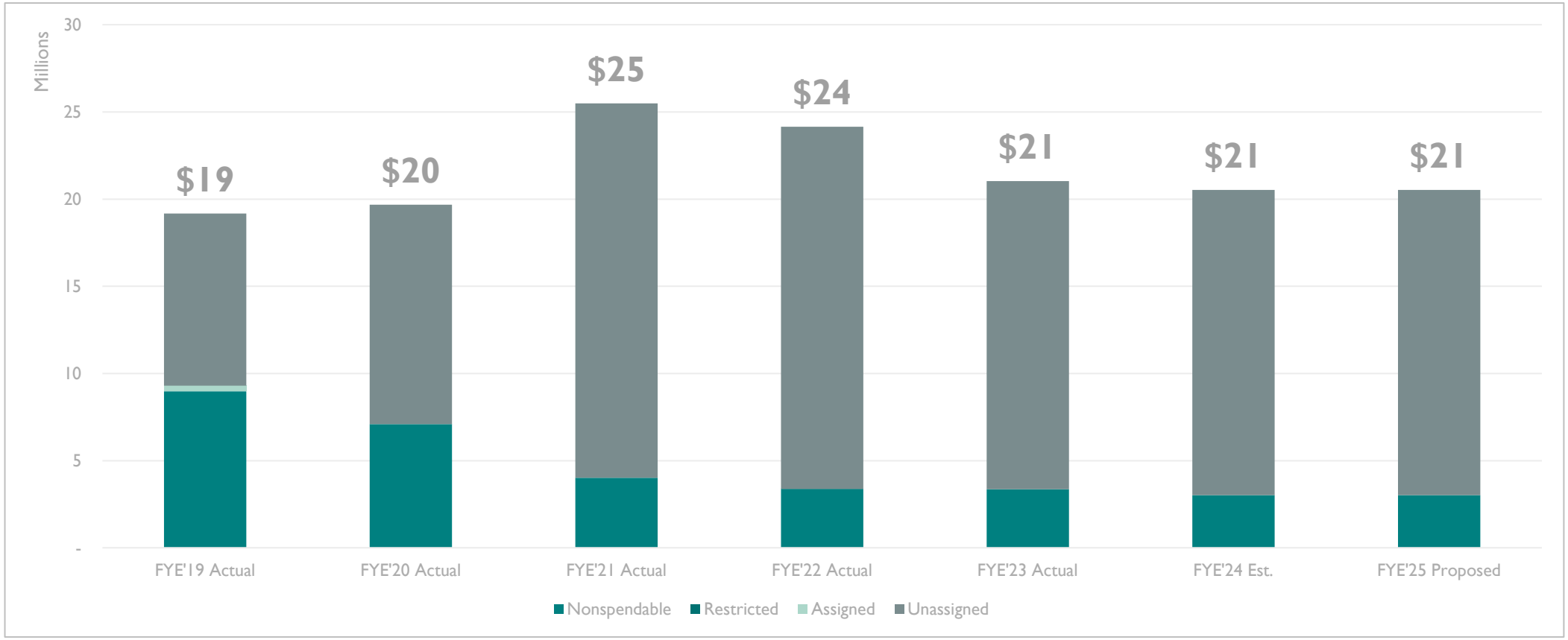


General Fund Summary

Net Change in Fund Balance is $1.3k

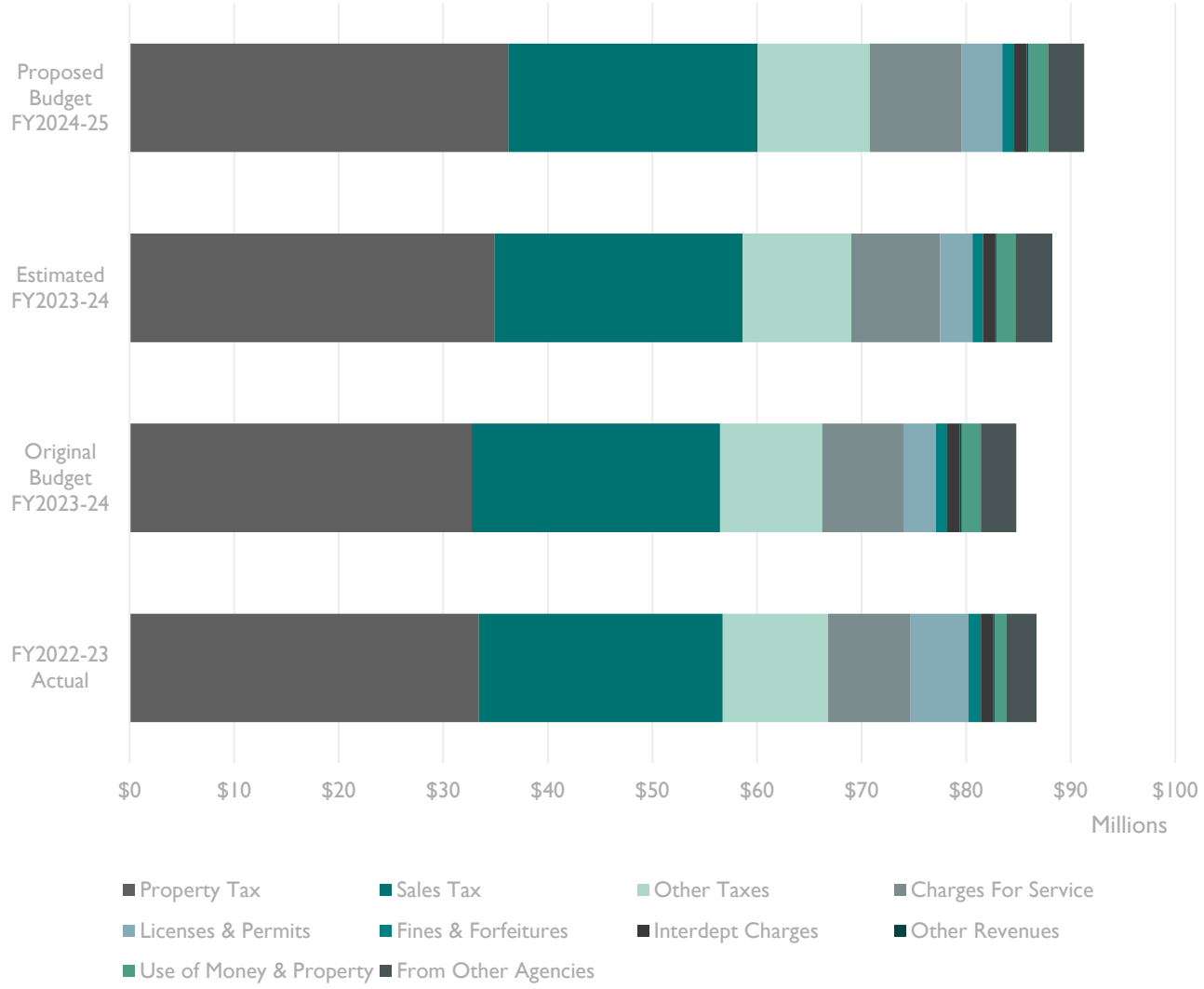
	FY2021-22 Actual	FY2022-23 Actual	Original Budget FY2023-24	Estimated FY2023-24	Proposed Budget FY2024-25
Net Change in Fund Balance	(1,329,197)	(3,130,138)	(2,619,390)	(503,038)	1,335
Ending Fund Balance	**24,158,880**	**21,028,742**	**18,409,352**	**20,525,704**	**20,527,039**
Reserve Requirement (17%)	*14,178,271*	*15,276,693*	*14,859,984*	*15,083,875*	*15,517,134*

Changes in General Fund Fund Balance



General Fund Revenue

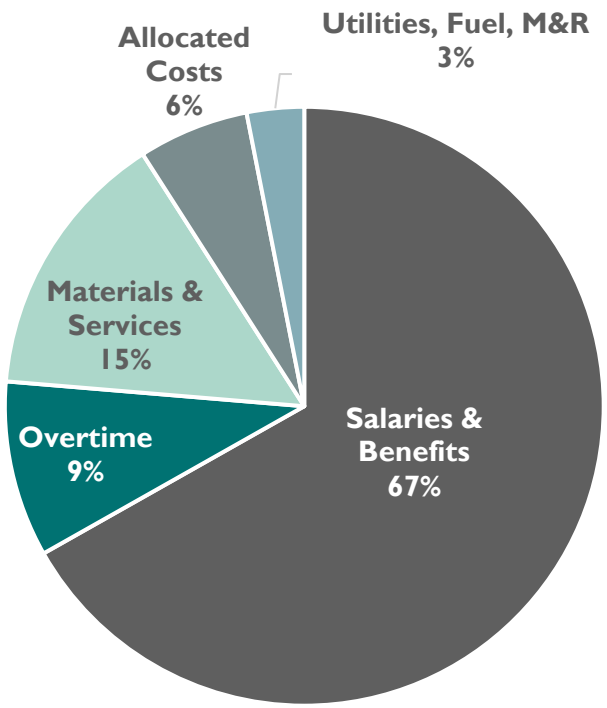
- $91.3 Million
- An Increase of $6.5 Million or 7.6% from Original Budget FY2023-24
- The largest increase is in Property Tax which has increased by $3.5M or 3.8% over the current year estimate.
- Sales Tax is conservatively increase by 0.4% in FY2024-25



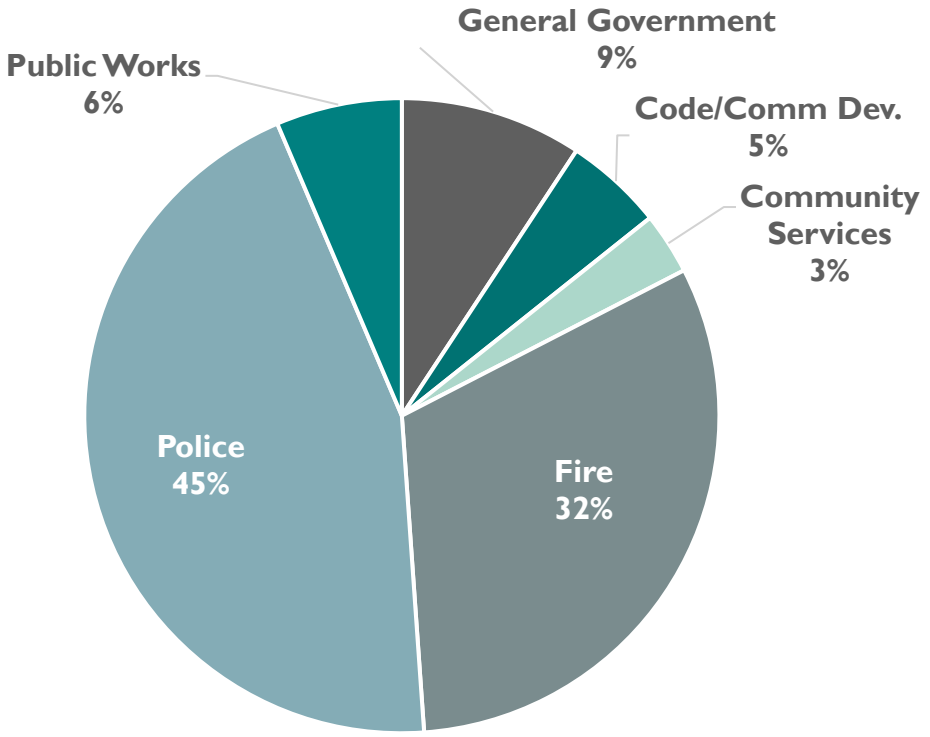
General Fund Expenditures

$76.2 Million Total

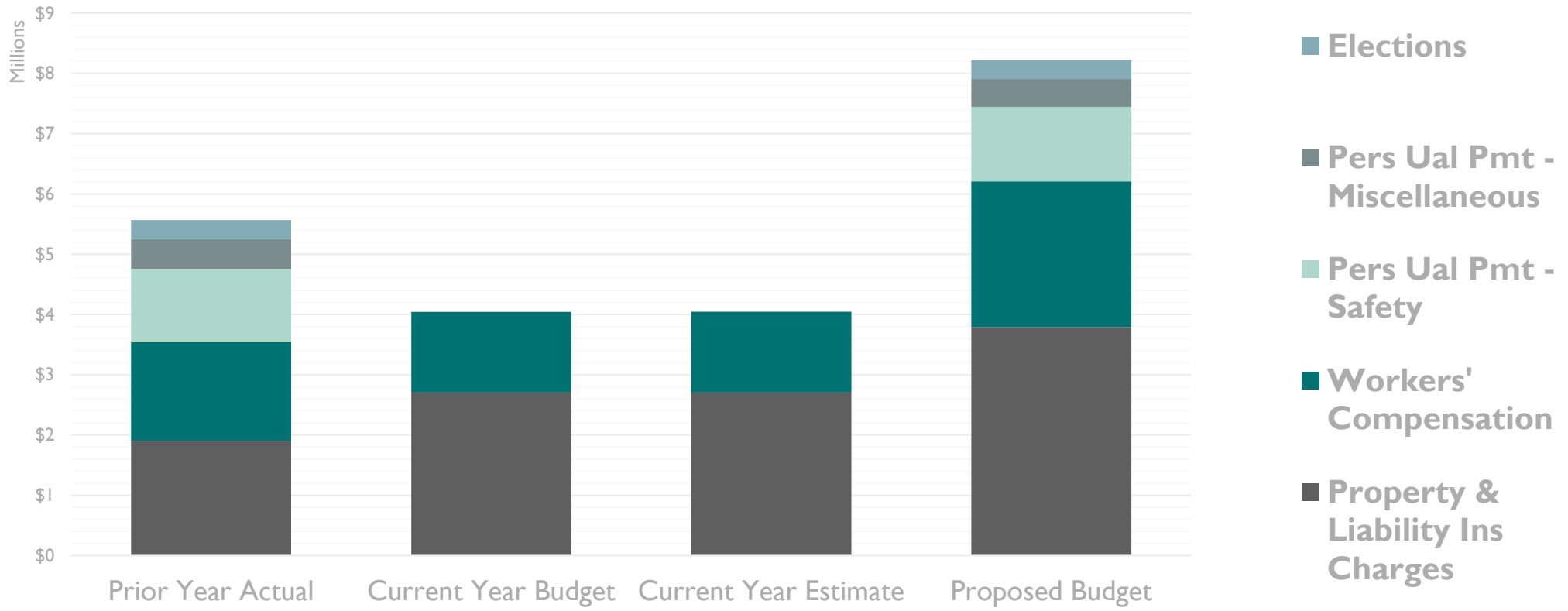
Expenditures By Category



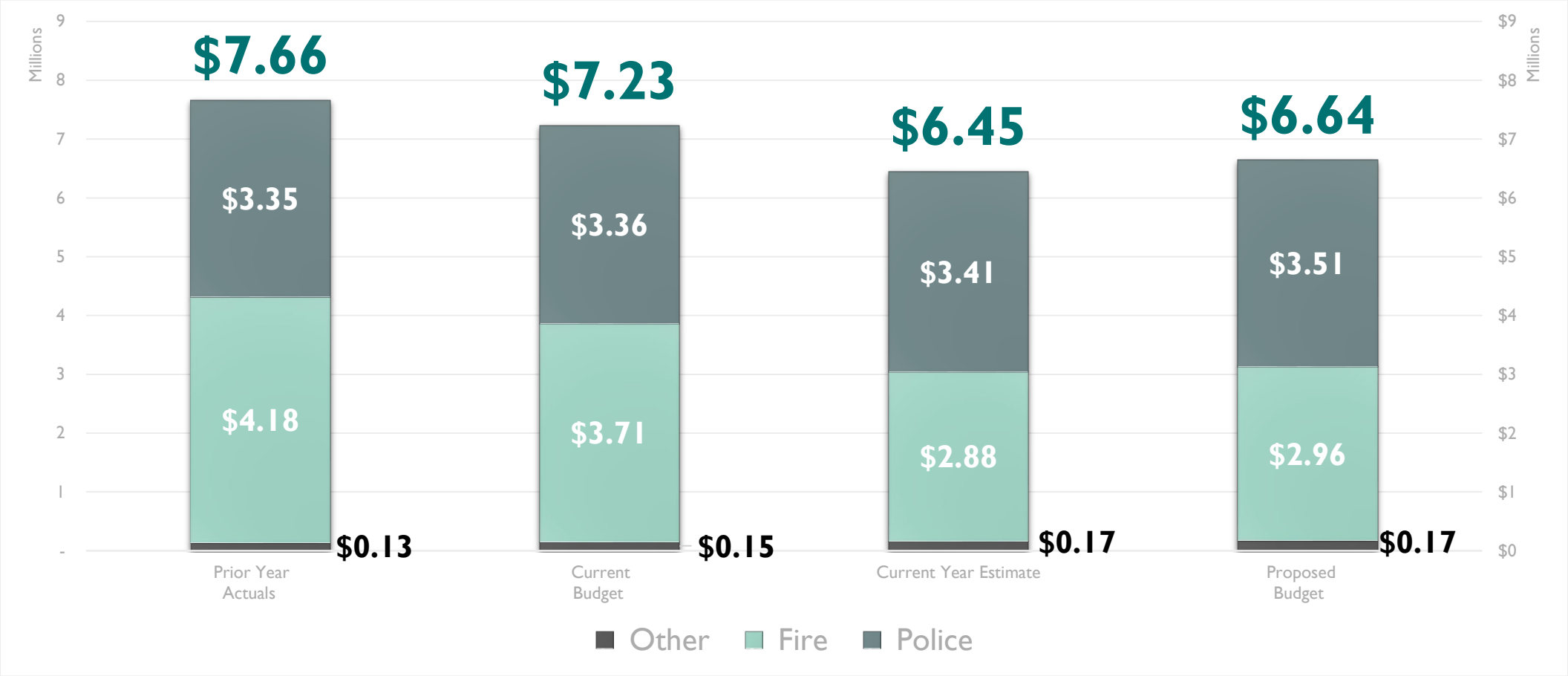
Expenditures By Department



Major Changes in Expenditures



General Fund Overtime (in Millions)



Budget Survey

January - February

41 responses:

83% Residents

39% Property Owners

15% Employed in West Covina

Respondents were asked their opinion on 10 different city services.

Survey Rankings:

Importance

1	Infrastructure
2	Police
3	Fire & EMS

Funding

1	Police
2	Infrastructure
3	EcoDev/Planning

Service Levels Maintained

- Rollover Budget
- No new positions added
- Recreation and community service programs, including Sportsplex operations.
- Special Events, such as Spring Festival, 4th of July, Egg Hunt, Summer Concerts, etc.
- Quarterly newsletter
- Tree trimming and landscaping maintenance

Other Considerations

Sportsplex

- These operations continue to be subsidized by the General Fund in the next fiscal year.
- However, in the long-term, staff is evaluating opportunities for the complex to be self-sustaining and increase the local sales tax base.

Health Department

- Until direction is provided from the California Department of Public Health (CDPH), the City is in a holding pattern.
- The FY 2024-25 budget does not include revenue and expenditures for a health department.

Chamber

- The City is in the process of establishing a Chamber as a pilot program.
- The FY 2024-25 budget does not include general fund expenditures for the creation of a chamber.

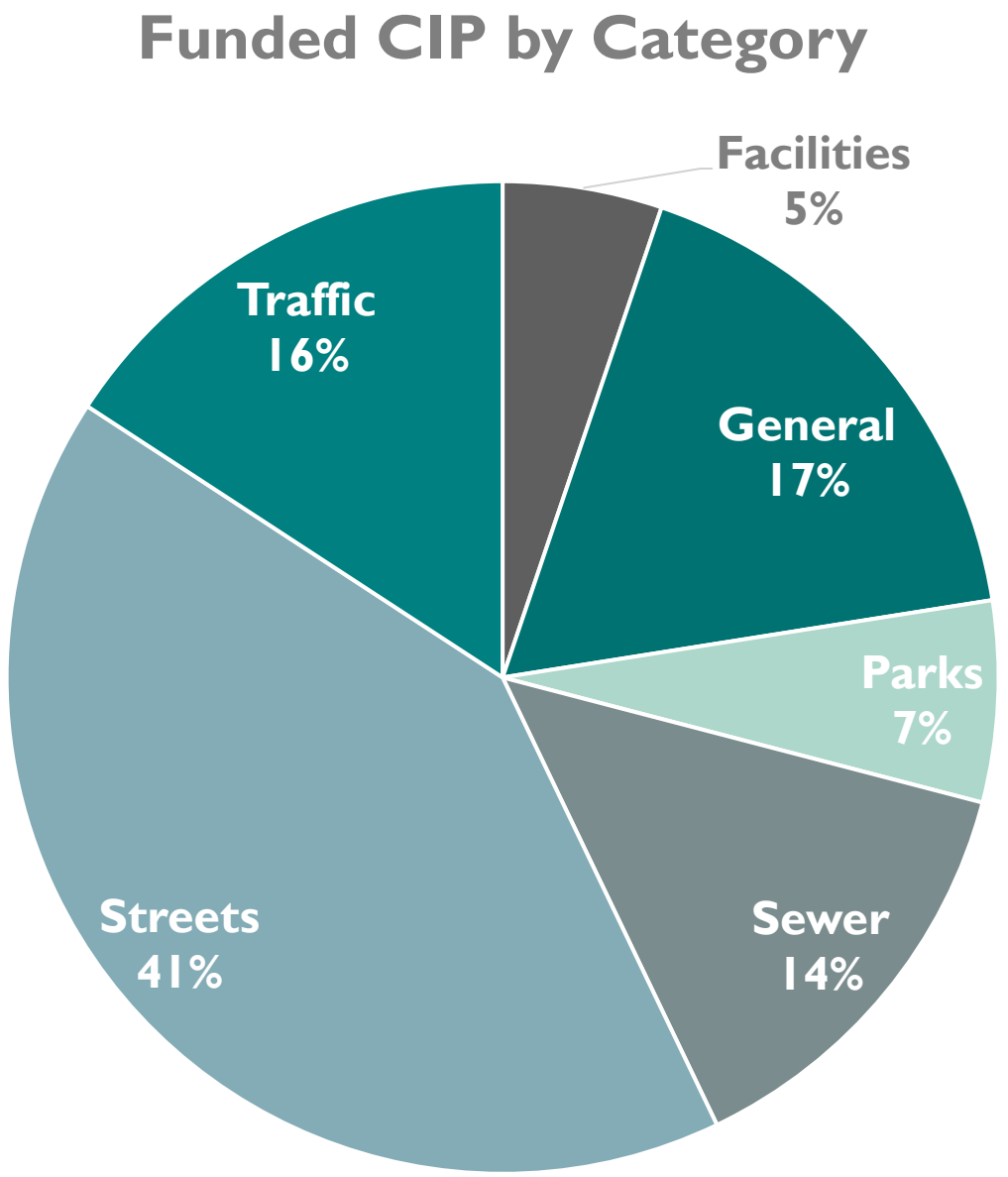
Capital Improvement Program

$117 M Total Funded Projects

$5.3 M in Completed Projects

Over $74 M in Projects Underway

$36 M Proposed in new projects for FY2024-25



Proposed Budget Schedule

December-February	• Budget Survey
Feb. 20th	• Long-Range Financial Forecast Filed (Council Meeting)
May 7th	• Proposed Budget Presentation (Council Meeting)
May 8th	• Community Workshop – Cameron Community Center
May 13th	• Community Workshop – City Hall
May 21st	• Budget Status Update (Council Meeting) – if necessary
June 4th	• Budget Adoption & Appropriations Limit (Council Meeting)
July 1st	• New Fiscal Year Starts

Budget in Brief

CITY OF WEST COVINA

PROPOSED BUDGET FY24-25

Structurally Balanced Budget

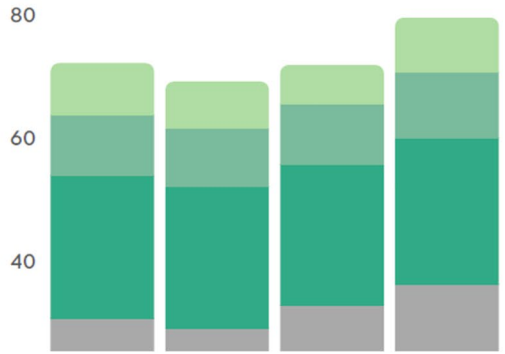
City-Wide

$136M | Recurring Revenue

$134M | Recurring Expenditures

Funding Sources

General Fund Revenue primarily comes from Property Tax ($36M), Sales Tax ($24M)





Questions?

ATTACHMENT NO. 3



2025 PROPOSED BUDGET

Operating & Capital Improvement Plan
FY 2024-2025

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, 2024 - June 30, 2025

CITY COUNCIL

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

ELECTED OFFICIALS

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

ACTING CITY MANAGER

Paulina Morales

EXECUTIVE MANAGEMENT TEAM

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

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Table of Contents

Budget Message 7
Financial Information
- Budget Guide 15
- Financial Policies 20
- Financial Structure 22
- Overview of City Funds 24
- Department-Fund Matrix 33

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

Budget Summaries
- City-Wide Summaries
  - City-Wide Summary 42
  - Summary of All Funds 44
  - Fund Balance 48
  - Changes in Fund Balance 49
  - Transfer Summary 52
- General Fund
  - General Fund Summary 54
  - General Fund Revenue Summary 56
  - General Fund Revenue 57
  - General Fund Expenditure Summary 61
  - Administration Department 63
  - City Clerk Department 71
  - Code Enforecement Department 75
  - Community Development 79
  - Community Services Department 89
  - Finance Department 103
  - Fire Department 113
  - Police Department 123
  - Public Works 133

Capital Improvement Program 141
Other Funds
- Debt Service 169
- Summary of Other Funds 175
  - Other Funds 178

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

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May 7, 2024

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

I am pleased to present the Proposed Fiscal Year 2024-25 Budget for the City of West Covina and the Successor Agency to the Former Redevelopment Agency of the City of West Covina. The Budget provides the framework for providing services and programs to the community of West Covina. The services and programs included in the budget represent the delivery of core services and priorities. This document includes appropriations for the General Fund, Special Revenue Funds, Capital Projects Fund, and Enterprise Funds as well as both Operating and Capital Improvement Program (CIP) budgets.

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

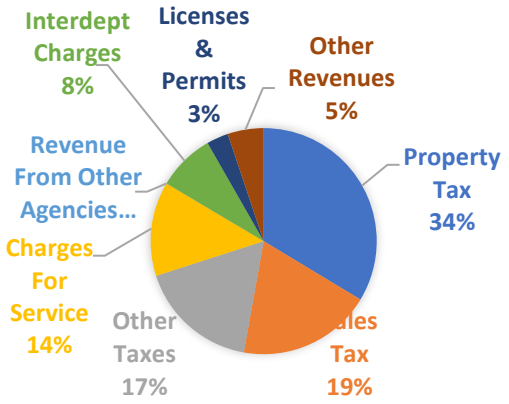
This budget is essentially a rollover budget that addresses immediate needs for our community. It has been conservatively designed to continue to adequately fund the City's reserves. The municipal organization continues its primary focus on the public safety needs of the community, meeting infrastructure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

Citywide Summary

West Covina's total projected operating and capital improvement expenditures for the upcoming fiscal year are over $155 million. Revenue for all fund types combined is over $136 million and includes Property Tax, Sales Tax, Revenue from Other Agencies, Charges for Services, Licenses & Permits, Fines & Forfeitures, and Revenue from Other Agencies.

In addition, the Capital Improvement Plan budget, totaling over $18 million for the next fiscal year, is included in the number above and is primarily funded from Special Revenue Funds and grants obtained from various funding sources.

Figure 1. City-Wide Revenue by Category



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

Total expenditures (excluding transfers) for all budgeted funds are estimated to be over $155 million, as shown in Figure 2 and Figure 3 below. Many funds make up the total budgeted amount, with the largest being the General Fund in the amount of nearly $76 million, or 49% of the City's budget.

Salary and benefits are 41% of the City's total budget, as depicted in Figure 2 below, which is up from last fiscal year due to the Unfunded Accrued Actuarial Liability (UAAL) pension payment due to the CalPERS in FY 2024-25. Additionally, it should be noted that salaries and benefits provided to the City's employees continue to rise each year and must be monitored very closely as the City continues to identify alternatives for service delivery.

Figure 2. City-Wide Expenditures by Category

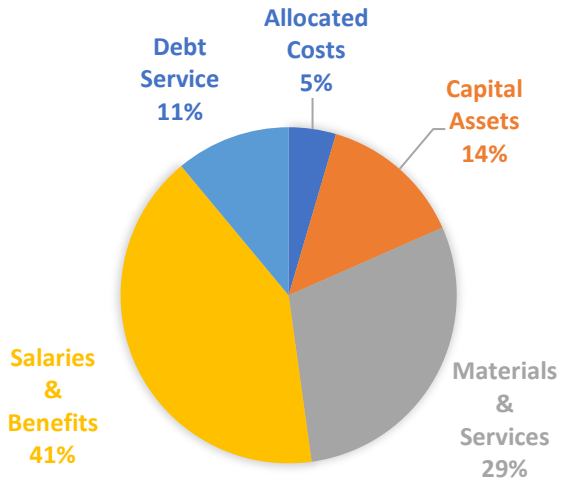
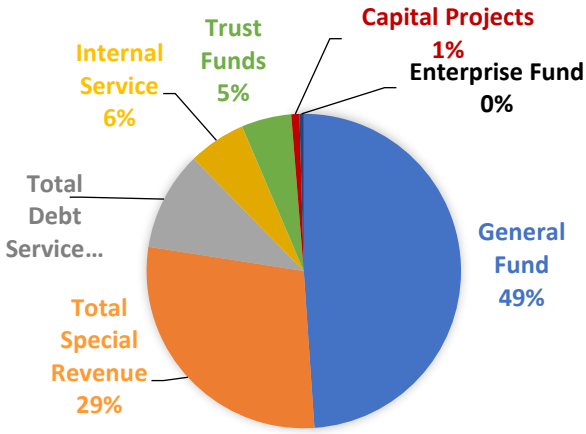


Figure 3. City-Wide Expenditures by Fund



General Fund

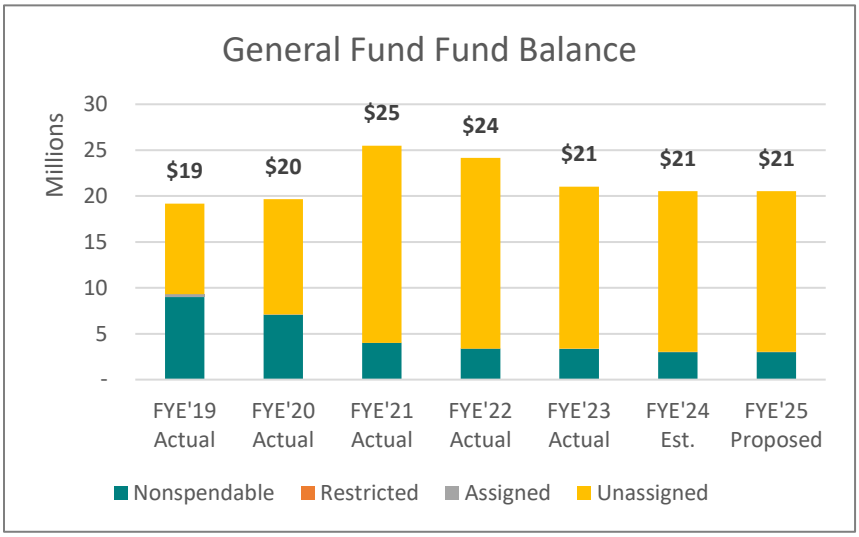
The General Fund provides basic services to the City (i.e. police, fire, planning, administrative services, and parks and recreation). The City's primary financial goal is to provide an appropriate level of municipal services with the ability to adapt to local and regional economic changes, while maintaining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

The City's budget policy requires that the City's General Fund maintain an undesignated, unappropriated reserve amount equal to at least 17% of budgeted expenditures or over $15.5 million. The fund balance for the fiscal year ending June 30, 2025, is projected to be over $20 million, which is approximately 22%

of General Fund expenditures and transfers. Of this, over $3 million is assigned, which leaves approximately $17 million in assigned fund balance.

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

Figure 4. General Fund, Fund Balance



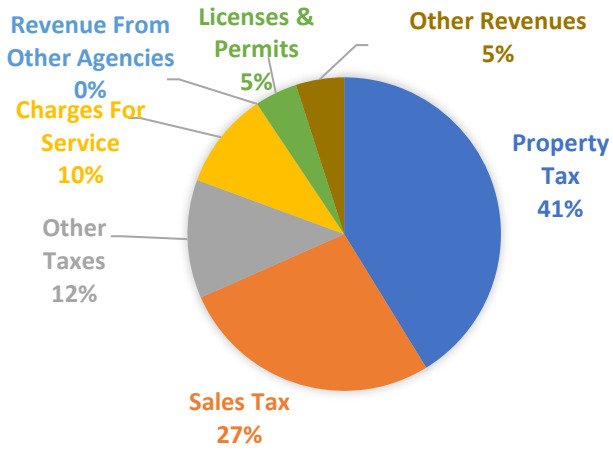
General Fund Revenues

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

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

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

Figure 5. General Fund Revenue



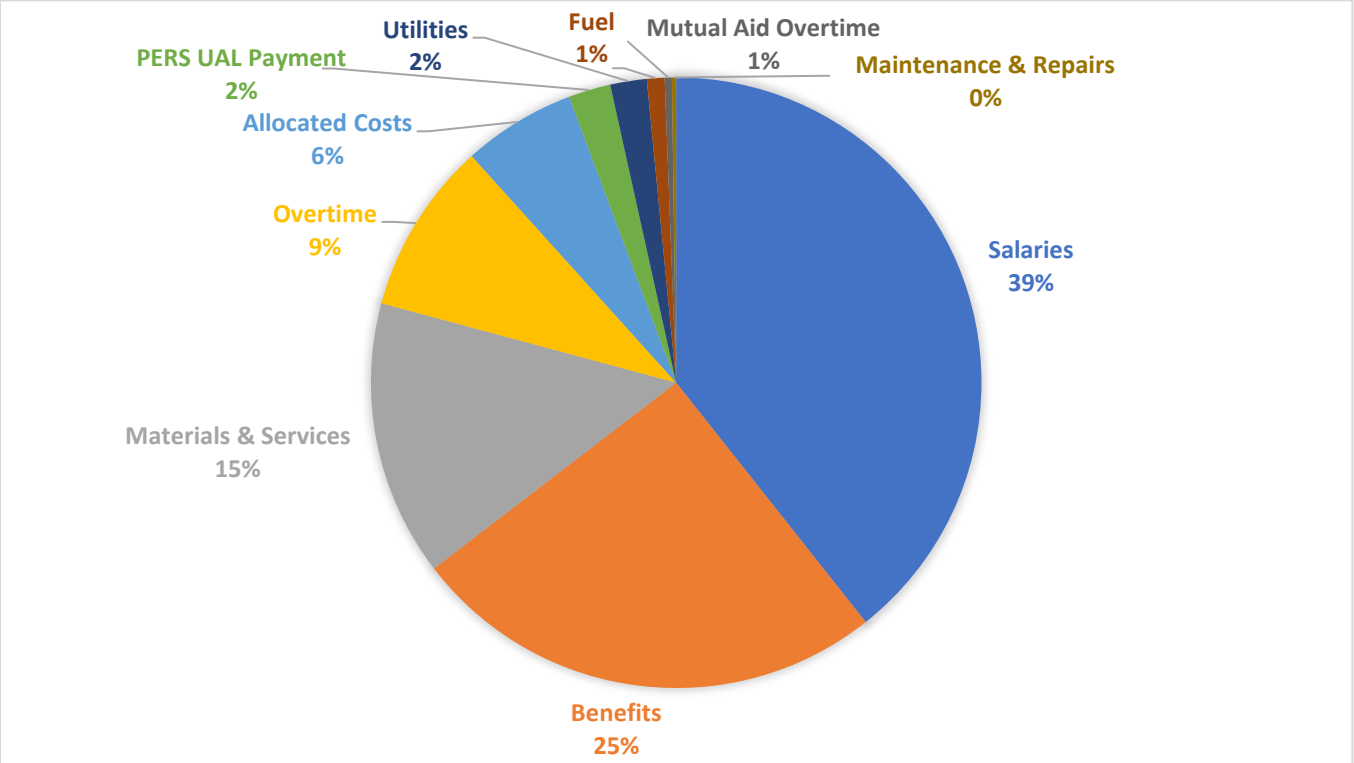
General Fund Expenditures

General Fund expenditures for the fiscal year 2024-25 are projected to be over $76 million. This is a $8.4 million increase from the current fiscal year's original budget.

Most General Fund expenditures go towards salaries, benefits, UAAL payment, and overtime (76%). Over the past couple of years, the City has executed memorandums of understanding with all nine of its bargaining groups. These agreements included salary increases ranging from three to nine percent per group and are offset by employee contributions to pensions ranging from one and half to six percent. Most of these contracts expire at the end of the current fiscal year and are currently in negotiations. Thus, no salary increases outside of contract have been included in this proposed budget.

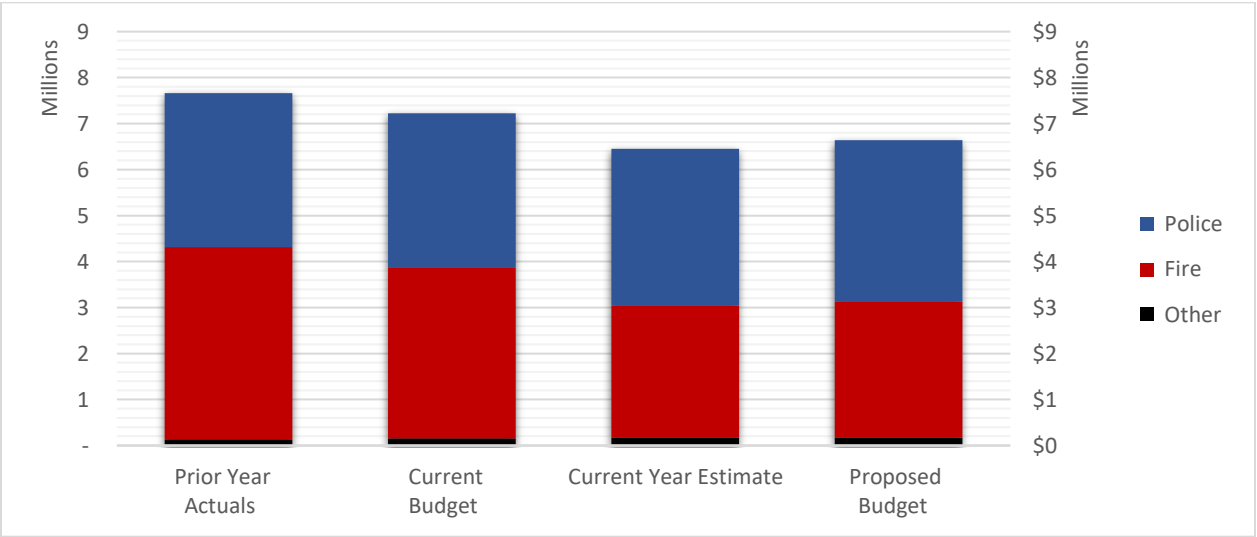
Expenditures overall were analyzed and projected to reflect the actual expense incurred based on the current year's estimate and prior years. The major expenditures impacting the General Fund over the next fiscal year are the UAAL payment, election costs, and increases in workers' compensation and general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

Figure 5. General Fund Expenditures by Category



Overtime continues to be an increasing burden on the City. The FY 2024-25 Proposed Budget is based on prior years actuals with an estimated increase in line with base salary increases. General Fund Overtime is proposed to be approximately $6.64 million. Most of this overtime is from Police ($3.5M) and Fire ($2.96M).

Figure 6. General Fund Overtime



Fiscal Challenges

Short-Term Factors

While the City expects property tax and other taxes to increase, sales tax revenue has leveled off. This budget has been developed with this in mind. Sales tax, which is the General Fund's second-largest revenue source, is forecasted to only increase by 0.37% over the coming year. This, in comparison to the rise in the Consumer Price Index (CPI), which increased by approximately 3% over the last year. It is important to note that many existing contracts call for an annual increase per CPI. The UAAL payment and unfunded liabilities have also increased. Essentially, expenditures are increasing at a faster rate than revenues.

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

Four specific challenges affect the City's annual budget:

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



4. Labor Negotiations – Seven of the nine labor contracts expire June 30, 2024. The City is currently underway with negotiations with the groups that have a pending contract expiration. The outcome of these negotiations will have an immediate short-term impact and may have a long-term impact.

Long-Term Factors

The FY2024-2025 Proposed Budget is structurally balanced; however, expenditures are increasing at a faster pace than revenues. The City has attempted to attain fiscal sustainability into the future by finding economies and efficiencies in its operations. Like most California cities, West Covina has several unfunded liabilities.

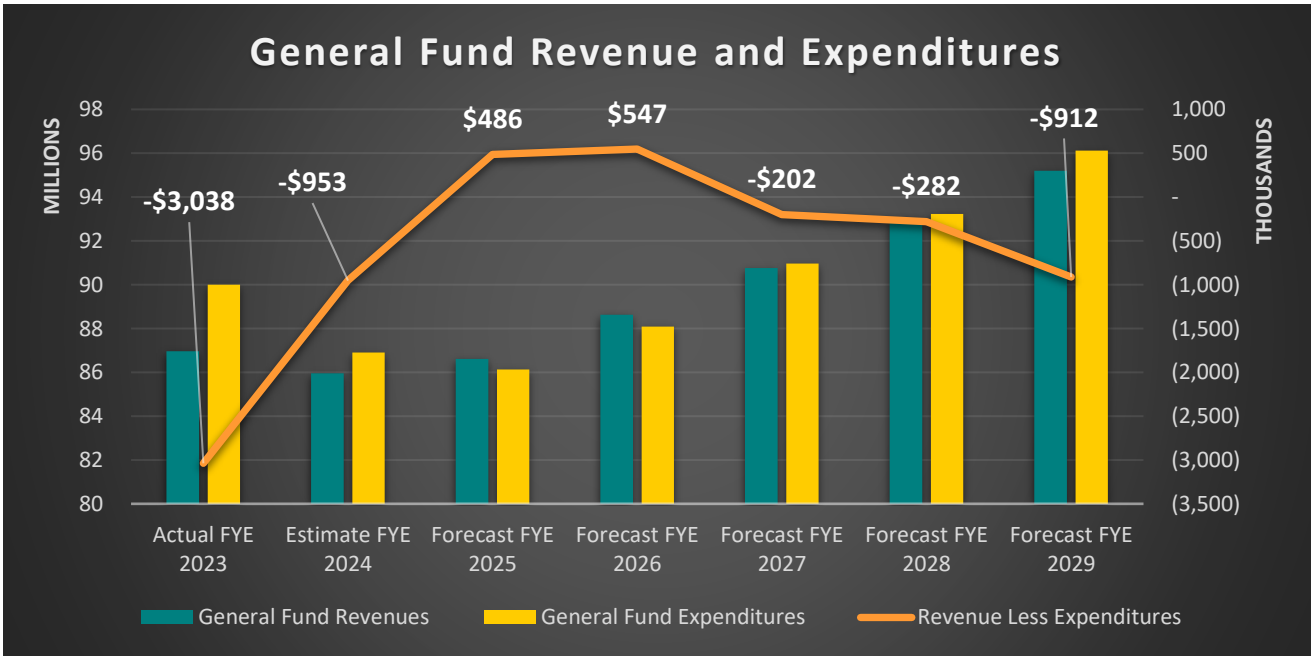
The biggest of these being the cost of employee pensions. Pension obligations and payments for the UAAL were expected to worsen each fiscal year. This fact prompted the City to issue Pension Obligation Bonds in July of 2020 to address the UAAL and attain more favorable interest rates to address the pension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

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

The City's Long-Range Financial Forecast was updated in March 2024 and projected a slight General Fund budget surplus for each year in the forecast. While the City's outlook has improved, the forecast did not include any increase in salaries in FYE 2025-2029, since it is outside the contracted period. Negotiations for the next round of labor contracts our underway and could have a significant impact on the City in the long-term.

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

Figure 8. Forecasted General Fund Revenue and Expenditures



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

Sportsplex

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

Health Department

One of the City's long-term goals is to seek provisional approval from the California Department of Public Health (CDPH) for the creation of a fiscally sustainable municipal health department. This must be done with due regard to General Fund fiscal impacts. Once CDPH provides direction regarding the regulations and services the city may assume, a Community Health Needs Assessment, Community Health Improvement Plan and other studies as may be required by CDPH and the Public Health Accreditation Board. Until direction is provided by CDPH, the City is in a holding pattern. Therefore, other than the CIP project which includes the professional services agreements for these planning activities, the FY 2024-25 budget does not include revenue and expenditures for a health department.

City Council Goals

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



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

Service Levels

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

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

Conclusion

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

Acknowledgement

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

Sincerely,

Paulina Morales

Paulina Morales
Acting City Manager

Budget Guide

Purpose of the Budget Document

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

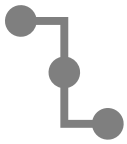
The Budget:

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

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

Relationship Between Operating Budget & CIP

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



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

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

Long-Range Financial Forecast

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

The revenue and expenditure growth assumptions have been updated based on historical trends, actuarial reports, and CPI trends. The base year for this forecast is FYE 2024.

Budget Guide

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

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

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

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

Budget Process

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

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



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

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

Budget Guide

Once the City Manager and department reviews have taken, the Finance staff prepares the preliminary budget. The Finance Director presents the Proposed Operating and Capital Improvement Program (CIP) Budget to the City Council and the Community at a City Council meeting in May or early June. Specific policy issues, funding shortfalls, and major challenges are discussed, and recommended changes are then incorporated into the budget. Meetings are held, as needed, to ensure that the budget accurately reflects the City Council's objectives for the coming year until the final budget is adopted by the City Council.

Community workshops regarding the proposed budget are then scheduled to provide public feedback. After updating the Council regarding public input and a seeking final review, the budget is adopted. The Appropriations Limit is considered at the same time and requires its documentation to be publicly available at least fifteen days prior to the meeting.

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

FY2024-2025 Budget Schedule

December-February	• Budget Survey
February 20th	• Long-Range Financial Forecast Filed (Council Meeting)
May 7th	• Proposed Budget Presentation (Council Meeting)
May 8th	• Community Workshop – Cameron Community Center
May 13th	• Community Workshop – City Hall
May 21st	• Budget Status Update (Council Meeting)
June 4th	• Budget Adoption & Appropriations Limit* (Council Meeting)
July 1st	• New Fiscal Year Starts

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

Budget Guide

Organization of the Budget Document

The Budget document is comprised of the following sections:

Budget Message

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

Financial Information

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

City Profile

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

Budget Summaries

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

Department Narratives

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

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

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



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

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

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

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

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

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

Budget Guide

Capital Improvement Program

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

Other Funds

Debt Service

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

Other Funds

This section provides a summary of all other City funds.

Appendix

Schedule of Positions

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

Glossary of Terms & Acronyms

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



Long-Range Financial Forecast

A copy of the Long-Range Financial Forecast provided.

Gann Limit (Inserted Following Approval)

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

Budget Resolution (Inserted Following Budget Adoption)

This section includes a copy of the approved budget resolution.

Financial Policies

Budgetary Control and Policies

Budgetary control is exercised by:



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

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

Budget Amendment Procedures

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

Administrative Carryovers

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

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

City Council Action

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

CIP Carryovers

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

Financial Policies

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

Cash And Investment Policies

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

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

Reserve Policy

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



Capital Assets

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

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

Gann Limit

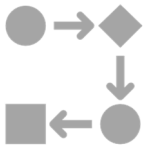
The adoption of the appropriation limit occurs annually to comply with the California Constitution, Article XIIIB (as amended) and Government Code Section 7910. The Gann Limit restricts annual expenditures the City may appropriate. If certain proceeds of taxes exceed allowed appropriations, the excess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

Financial Structure

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

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

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



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

Basis of Accounting and Budgeting

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

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

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

Financial Structure

City funds are classified into three broad categories:

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

Capital Improvement Program

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

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

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

Allocated Costs

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

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

Overview of City Funds

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

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

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

General Fund (Fund 110)

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

Debt Service Fund (Fund 300)

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

Capital Project Funds



Capital Projects (Fund 160)

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

Construction Tax (Fund 161)

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

Information Technology (Fund 162)

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

Overview of City Funds

Development Impact Fees (Fund 16x)

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

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

Park Acquisition (Fund 169)

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

Park Dedication Fees (Fund 17x)

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

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



ARPA Local Recovery Funds (Fund 179)

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

Future Street Improvements (Fund 180)

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

Special Revenue Funds

Asset Seizure (Funds 116, 117 and 118)

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

Air Quality Improvement Trust (Fund 119)

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

Overview of City Funds

Proposition A Discretionary (Fund 120)

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

Proposition A (Fund 121)

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

Proposition C (Fund 122)

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

Gas Tax (Fund 124)

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



Police Donations (Fund 127)

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

Transportation Development Act (Fund 128)

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

AB 939 (Fund 129)

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

Bureau of Justice Assistance (Fund 130)

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

Overview of City Funds

Community Development Block Grant (Fund 131)

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

Alcohol Beverage Control (ABC) Grant (Fund 138)

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

Surface Transportation Program (STP) Local (Fund 140)

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

LA County Park Bond (Fund 143 & 210)

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

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

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

Waste Management Enforcement Grant (Fund 145)

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

Senior Meals Program (Fund 146)

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

Used Oil Block Grant (Fund 149)

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

Inmate Welfare (Fund 150)

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



Public Safety Augmentation (Fund 153)

This fund accounts for the permanent extension of the sales tax by ½ cent guaranteed under Proposition 172. These revenues are restricted to the enhancement of public safety services. Revenue is allocated

Overview of City Funds

based on each qualified county's proportionate share of statewide taxable sales.

COPS/SLESF (Fund 155)

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

USDOJ COVID (Fund 156)

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

Beverage Container Recycling Grant (Fund 158)

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

Summer Meals Program (Fund 159)

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

Maintenance District Funds (Fund 18x)

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

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



Coastal Sage and Scrub Community Facilities District (Fund 183)

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

Citywide Maintenance District (Fund 188)

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

Sewer Maintenance (Fund 189)

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

Auto Plaza Business Improvement District (Fund 190)

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

Overview of City Funds

General Plan Update (Fund 191)

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

Measure W Stormwater (Fund 197)

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

Police Grant Funds (221)

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

Charter PEG (Fund 205)

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

OTS (Fund 207)

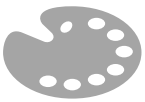
This fund accounts for grant revenue provided by the State of California, Office of Traffic Safety (OTS). The Traffic Records grant funds must be used to improve the reporting of traffic records, by purchasing and implementing a software solution to computerize and automate reports to the State.

Justice Programs (OJP) (Fund 208)

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

Art in Public Places (Fund 212)

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



Homeland Security Grant (Fund 218)

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

WC Community Services Foundation (Fund 220)

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

Measure R (Fund 224)

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

Overview of City Funds

transportation services including Dial-A-Ride and the West Covina Shuttle (a fixed route system).

CDBG – Measure R (Fund 225)

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

Various Non-Federal Grants (Fund 232)

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

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

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

Officer Wellness & Mental Health (Fund 234)

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

Measure M (Fund 235)

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

Measure A (Fund 236)

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

SB1 – Road Maintenance Rehab (Fund 237)

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

Law Enforcement Tobacco Grant (Fund 238)

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

Overview of City Funds

CA Bureau of Sate Community Corrections (Fund 239)

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

Measure H (Fund 240)

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

Accessibility Compliance Fund (Fund 241)

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

Sportsplex (Fund 242)

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

West Covina Housing Authority (Fund 820)

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



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

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

Internal Service Funds

Insurance - General and Auto Liability (Fund 361)

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

Insurance - Workers' Compensation (Fund 363)

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

Overview of City Funds

Fleet Management (Fund 365)

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



Vehicle Replacement (Fund 367)

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

Retirement Health Savings Plan (368)

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

Other Post Employment Benefit Plan (369)

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

Enterprise Funds

Police Computer Service Group (Fund 375)

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

Successor Agency

Successor Agency Redevelopment Obligation Retirement (Fund 810)

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

Successor Agency Administration (Fund 815)

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

CFD Debt Service (Fund 853)

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

Fund Matrix by Department

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

City Profile

History Of West Covina

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

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



1938



Today

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

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

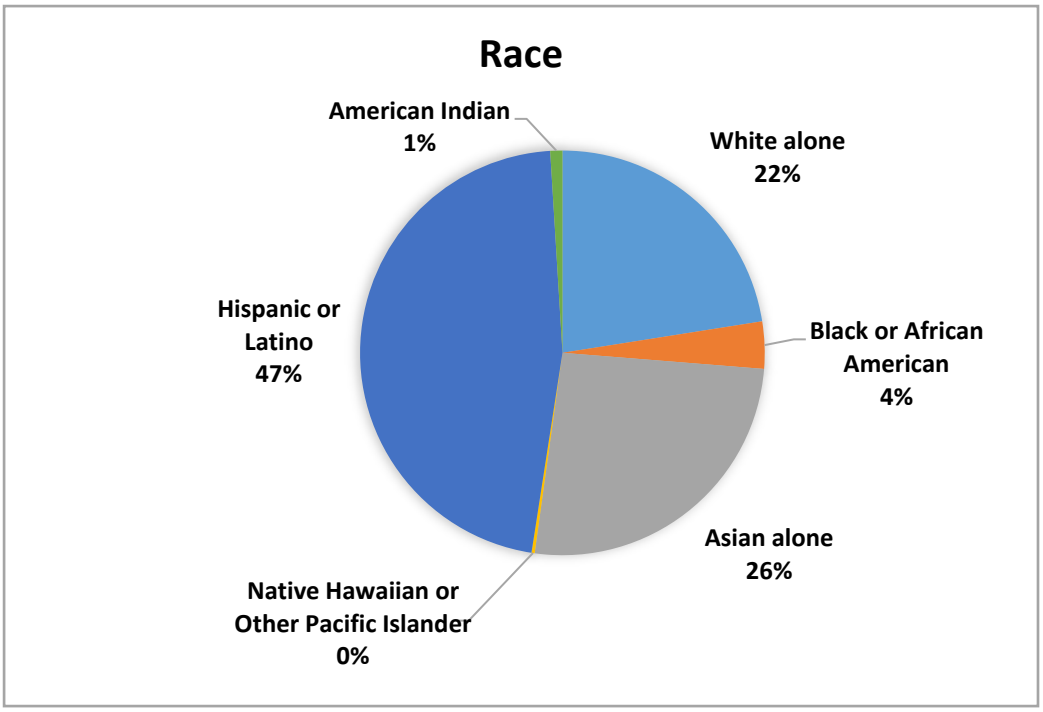
The City of West Covina began the second half of the 20th century with exciting new developments and projects. The City Hall and Police facility were built in 1969 as the first phase of an example of a Joint Powers Authority in the County of Los Angeles. The Civic Center Joint Powers Authority, consisting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

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

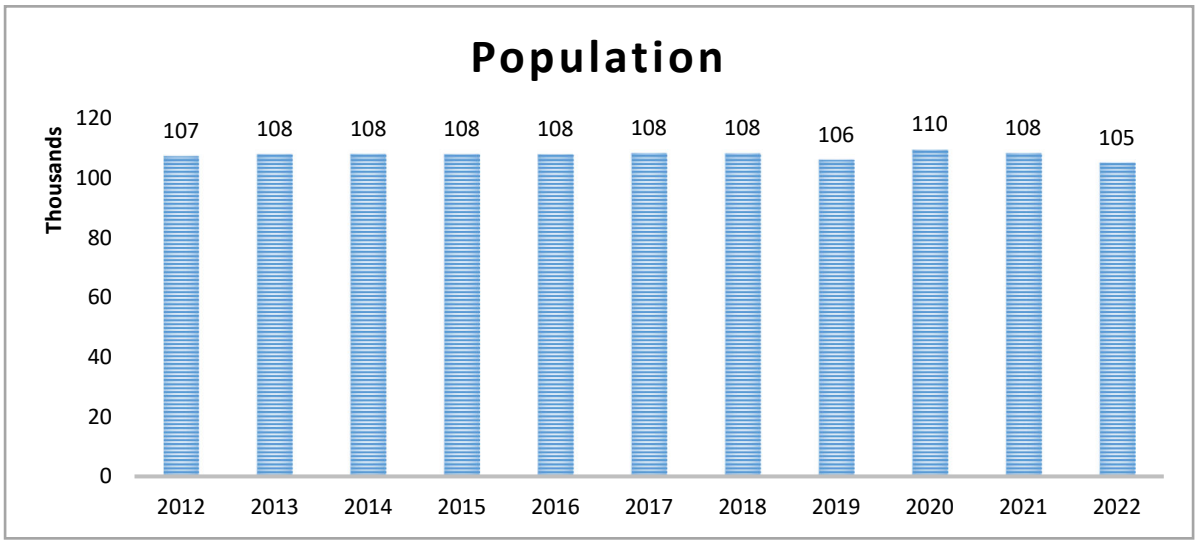
The Redevelopment Agency's efforts have also resulted in several major office buildings in the City, such as "The Lakes," in addition to two new community shopping centers, freestanding retail developments, restaurants, residential projects, and the Auto Plaza. West Covina looks forward to additional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

City Profile

Demographics



Calendar Year	Personal Income (in 1,000s)	Capita Personal Income	Annual Unemployment Rate
2017	2,737,892	25,293	5.20%
2018	2,916,516	26,975	4.60%
2019	3,053,619	28,807	4.40%
2020	3,173,022	30,050	13.10%
2021	3,324,204	30,710	9.20%
2022	3,706,972	35,300	4.80%



City Profile

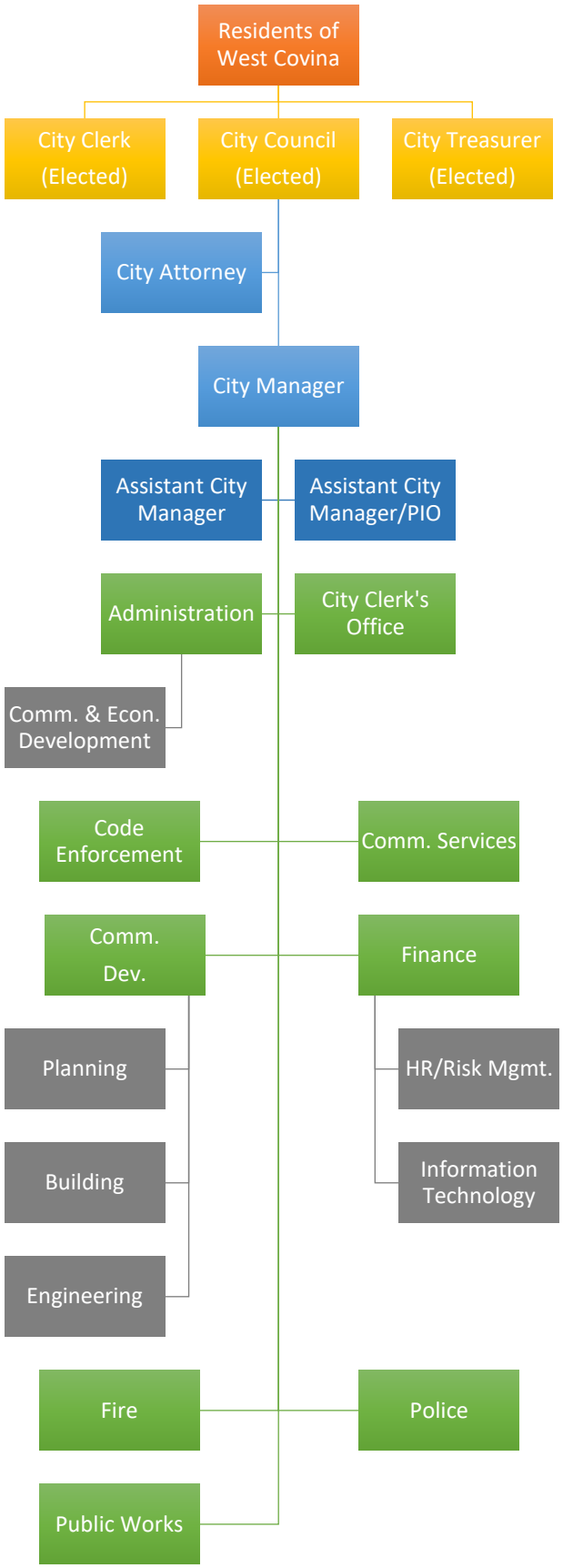
Top 25 Sales Tax Producers

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

Principal Property Taxpayers

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

City Organizational Chart



City Council Goals



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

I. Protect Public Safety

- Continue to respond to the global COVID-19 pandemic.
  - Administer ongoing cooperative agreements for COVID-19 testing and vaccination.
- Negotiate and execute interlocal equipment agreements with Cities of La Verne, Manhattan Beach, and San Gabriel for fire emergency services.
- Negotiate and execute regional automatic aid agreement with City of La Verne for fire emergency services.
- Negotiate and execute automatic aid agreement with Los Angeles County Fire Department.



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

City Council Goals

II. Achieve Fiscal Sustainability & Financial Stability

- Maintain and monitor the City's fiscal health.
  - Continue to implement State Auditor's fiscal recovery and fiscal recovery plans.
  - Nurture local businesses and attract non-retail jobs.
  - Implement appropriate funding for landscape maintenance districts.
  - Review and update agreements for waste hauling, towing and facility use.
  - Update fee schedule.
  - Install new financial management system.



- Maintain and promote employee relations.
- Update City Personnel Rules including use policies.
- Employ known principles of risk management to address action items identified in the City Risk Management Evaluation.
- Make changes in ways the City conducts its business ensuring the needs of the City are met.

III. Address Homeless Issues

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



IV. A Creative & Active Community

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



City Council Goals

V. A Well-Planned Community

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



VI. Maintain Good Intergovernmental Relations

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



VII. Expand Economic Development Opportunities

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



City Council Goals

VIII. Enhance City Image & Effectiveness

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



IX. An Accessible Community

- Establish a Disability Advisory Commission.
- Consider implementation of best practices as recommended by the U.S. Conference of Mayors Disability Employment Working Group: Disability Employment Working Group.



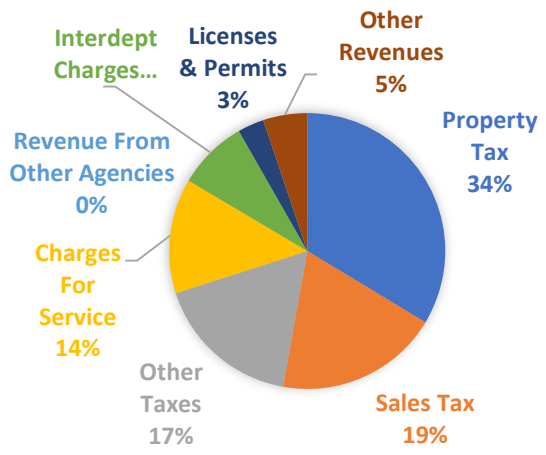
- Review Best Practices in Disability Employment.
- Review City Development Codes and Current Practices on Accessible Urban Development: Good Practices of Accessible Urban Development.
- Establish and implement an ADA Transition Plan.

City-Wide Summary

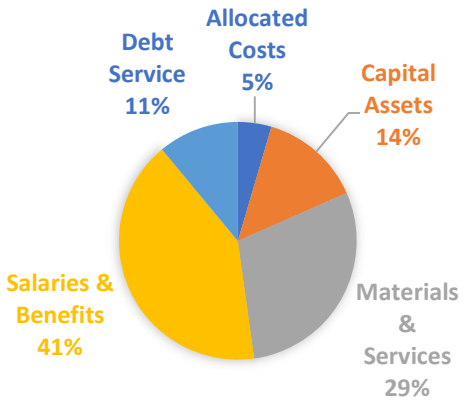
	FY 2021-22 Actual	FY2022-23 Actual	Original Budget FY2023-24	Estimated FY2023-24	Proposed Budget FY2024-25	Increase/ (Decrease)
Revenue						
Property Tax	37,402,663	40,591,209	37,936,044	40,117,652	41,810,644	3,874,600
Sales Tax	23,180,793	23,331,254	23,750,000	23,750,000	23,837,000	87,000
Other Taxes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

The City-Wide budget is structurally balanced, as recurring revenues equal or exceed recurring expenditures:					
Recurring Revenue	141,523,611	136,493,649	126,046,437	147,716,025	136,081,868
Recurring Expenses	119,890,925	127,427,023	120,439,184	121,336,288	134,113,068
Revenue Less Exp.	**21,632,686**	**9,066,626**	**5,607,253**	**26,379,738**	**1,968,800**

City-Wide Revenue by Category



City-Wide Expenditures by Category

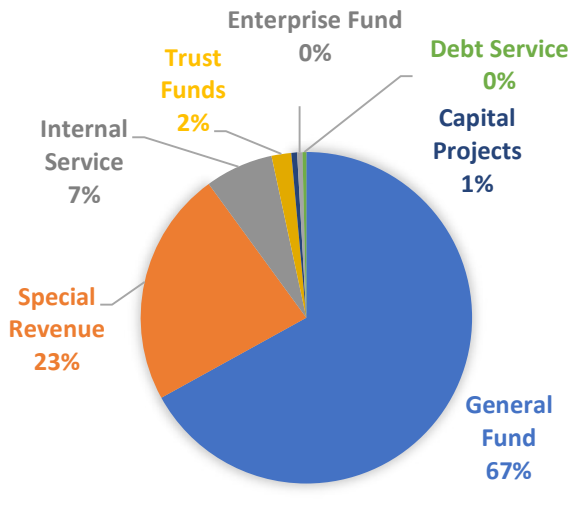


City-Wide Summary by Fund Type

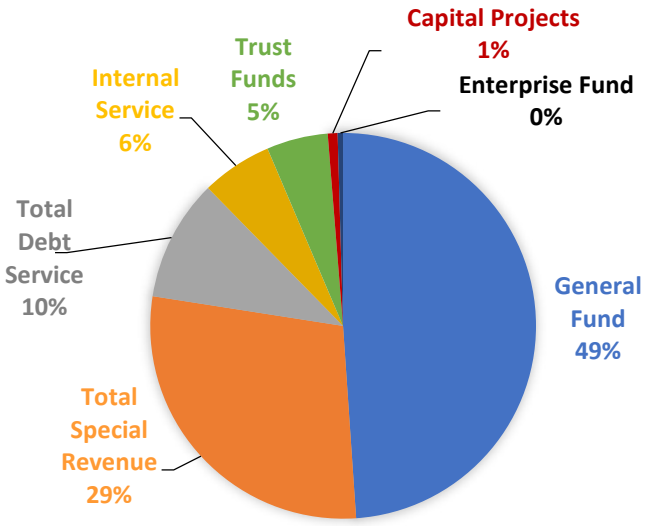
	FY2021-22 Actual	FY2022-23	Original Budget FY2023-24	Estimated FY2023-24	Proposed Budget FY2024-25	Increase/ (Decrease)
Revenue						
General Fund	82,072,396	86,732,760	84,792,279	88,225,641	91,278,595	6,486,316
Special Revenue	29,610,600	35,286,998	30,827,015	47,842,694	31,299,888	(330,627)
Internal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

The City-Wide budget is structurally balanced, as recurring revenues equal or exceed recurring expenditures:					
Recurring Revenue	141,523,611	136,493,649	126,046,437	147,716,025	136,081,868
Recurring Expenses	119,890,925	127,427,023	120,439,184	121,336,288	134,113,068
Revenue Less Exp.	**21,632,686**	**9,066,626**	**5,607,253**	**26,379,738**	**1,968,800**

City-Wide Revenue by Fund



City-Wide Expenditures by Fund



Summary of All Funds

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

Summary of All Funds

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

Summary of All Funds

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

Summary of All Funds

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

Fund Balance

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

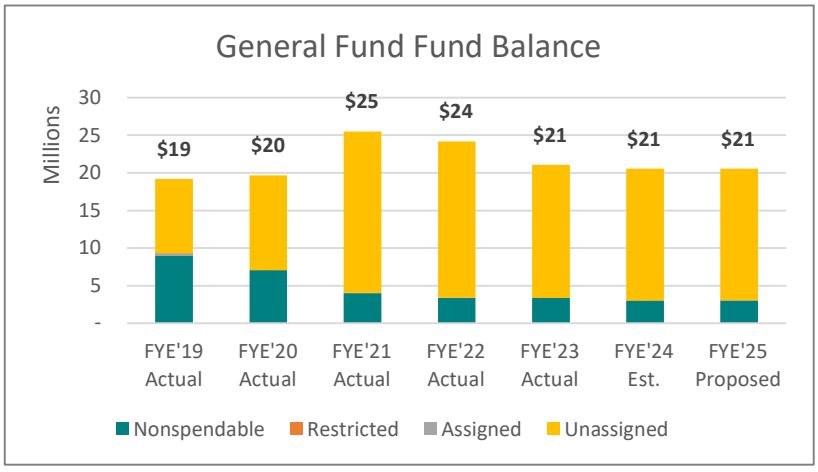
Nonspendable	Restricted	Committed	Assigned	Unassigned
Inherently nonspendable	Externally enforceable limitations on use	Self-imposed limitations on use	Limitation resulting from intended use	Residual net resources

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

Summary of Major

- The City estimated 1.7M for a CalPERS Unfunded Accrued Liability (AUL) for FY24-25
- The City received $19M in federal ARPA funds between FYE 2021 and FYE 2022.
- General Fund Fund Balance is expected to remain consistent next fiscal year.
- The City will be utilizing special revenue and CIP funds to invest in its infrastucture and facilities bringing down fund balances in other governmental funds.



Changes in Fund Balance

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

Changes in Fund Balance

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

Changes in Fund Balance

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

Transfer Summary

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

Transfer Summary

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

In FY2024-25, the General Fund transfers out $13,943,318 to the Debt Service Fund 300 for debt service payments and $567,200 to Fund 237 as the City's Measure of Effort (MOE) for SB1 - Road Maintenance Rehab.

The Successor Agency transfers out administration costs from Fund 815 (estimated to be $145,687) to the General Fund and transfers $1,429,295 to the Debt Service Fund from Fund 810 for the 2006 Bonds Debt Service payments.

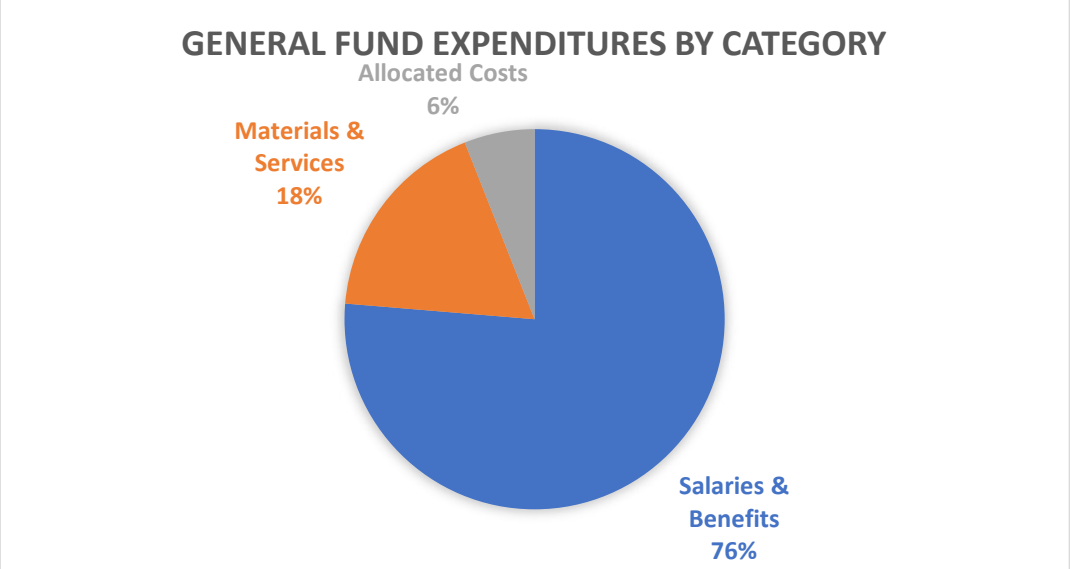
Additionally, a transfer of $753,068 from the General Fund to the Sportsplex Fund 242 has been included as a placeholder.

General Fund Transfers

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

General Fund Summary

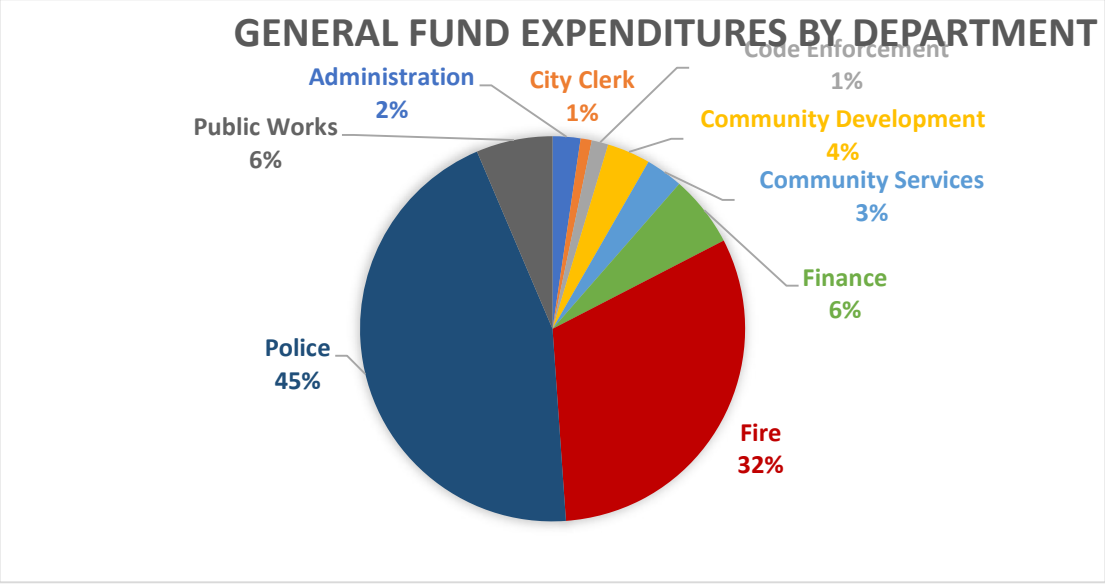
	FY2021-22 Actual	FY2022-23 Actual	Original Budget FY2023-24	Estimated FY2023-24	Proposed Budget FY2024-25	Increase/ (Decrease)
Revenue						
Property Tax	30,687,088	33,401,085	32,710,100	34,891,708	36,219,000	3,508,900
Sales Tax	23,180,793	23,331,254	23,750,000	23,750,000	23,837,000	87,000
Other Taxes	9,773,175	10,074,971	9,758,500	10,377,137	10,740,400	981,900
Charges For Service	8,512,897	7,879,356	7,792,729	8,497,999	8,788,500	995,771
Licenses & Permits	4,476,096	5,514,665	3,091,800	3,092,278	3,874,200	782,400
From Other Agencies	4,406,517	2,895,485	3,394,700	3,506,194	3,443,795	49,095
Use of Money & Property	(1,156,959)	1,123,527	1,813,500	1,837,100	1,900,000	86,500
Interdept Charges	1,188,500	1,188,500	1,196,200	1,196,200	1,196,200	-
Fines & Forfeitures	910,120	1,190,038	1,090,720	986,100	1,136,000	45,280
Other Revenues	94,169	133,879	194,030	90,925	143,500	(50,530)
Revenue Total	**82,072,396**	**86,732,760**	**84,792,279**	**88,225,641**	**91,278,595**	**6,486,316**
Expenditures						
Salaries & Benefits	47,715,617	51,507,762	52,043,694	51,526,892	58,129,564	6,074,970
Materials & Services	12,792,108	13,846,319	12,487,920	12,586,505	13,476,010	988,090
Allocated Costs	2,600,859	2,542,903	3,238,442	3,255,060	4,553,787	1,315,345
Expenditures Total	**63,108,584**	**67,896,984**	**67,770,056**	**67,368,457**	**76,159,361**	**8,378,405**
Revenues Less Expenditures	**18,963,812**	**18,835,776**	**17,022,223**	**20,857,184**	**15,119,234**	
Net Transfers	(20,293,009)	(21,965,914)	(19,641,613)	(21,360,222)	(15,117,899)	
Net Change in Fund Balance	(1,329,197)	(3,130,138)	(2,619,390)	(503,038)	1,335	
Beginning Fund Balance	25,488,077	24,158,880	21,028,742	21,028,742	20,525,704	
Ending Fund Balance	**24,158,880**	**21,028,742**	**18,409,352**	**20,525,704**	**20,527,039**	
Reserve Requirement (17%)	*14,178,271*	*15,276,693*	*14,859,984*	*15,083,875*	*15,517,134*	



General Fund Summary by Department

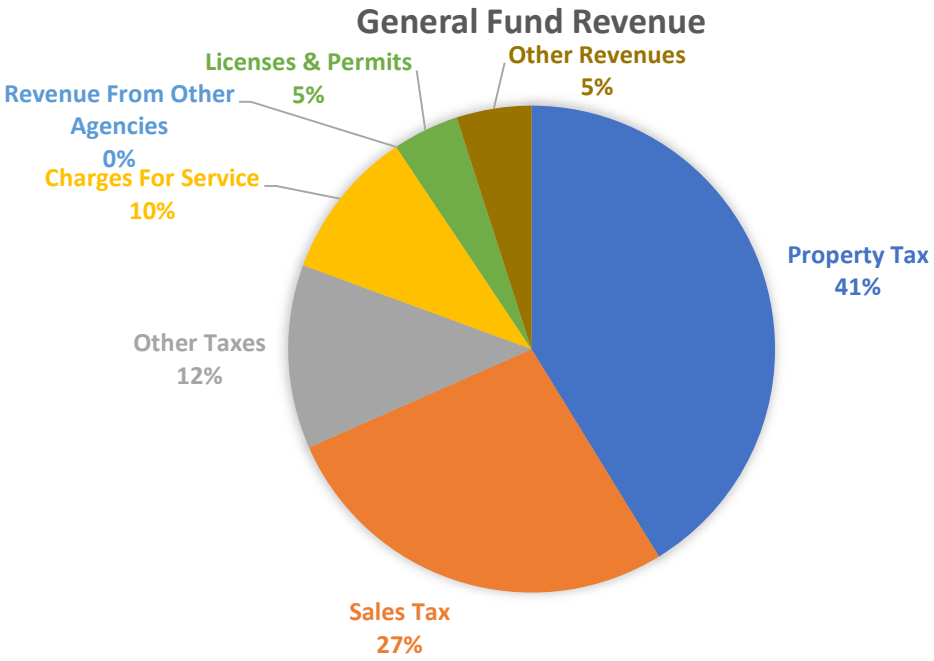
	FY2021-22 Actual	FY2022-23 Actual	Original Budget FY2023-24	Estimated FY2023-24	Proposed Budget FY2024-25	Increase/ (Decrease)
Revenue						
Community Development	8,364,012	7,521,712	4,975,750	4,969,478	6,346,300	1,370,550
Finance	99,353	93,429	102,400	102,425	87,400	(15,000)
Fire	5,005,525	4,755,737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

Revenues Less Expenditures	**18,963,812**	**18,835,776**	**17,022,223**	**20,857,184**	**15,119,234**
Net Transfers	(20,293,009)	(21,965,914)	(19,641,613)	(21,360,222)	(15,117,899)
Net Change in Fund Balance	(1,329,197)	(3,130,138)	(2,619,390)	(503,038)	1,335
Beginning Fund Balance	25,488,077	24,158,880	21,028,742	21,028,742	20,525,704
Ending Fund Balance	**24,158,880**	**21,028,742**	**18,409,352**	**20,525,704**	**20,527,039**
Reserve Requirement (17%)	*14,178,271*	*15,276,693*	*14,859,984*	*15,083,875*	*15,517,134*



General Fund Revenue Summary

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



Revenue Sources

The City's major revenue sources include property, sales and other taxes (80% combined). Each of these revenue sources are driven by the growth of the local economy and the City's population. This is also true of several of the City's other revenue sources including fees and charges for service, and licenses and permits.

- Based on anticipated tax rolls, Property tax increased by 3.8% over the end of year estimate.
- Sales tax has decreased slightly by 0.4%. While sales tax has spiked in prior years, HdL (revenue consultant) estimates it will flatten in the upcoming years.
- Other Taxes increased consistent with the Long-Range Financial Forecast: Franchise Tax increased by 3%, Transient Occupancy Tax increased by 3%, and Business License Tax increased by 3%.

General Fund Revenue

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

General Fund Revenue

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

General Fund Revenue

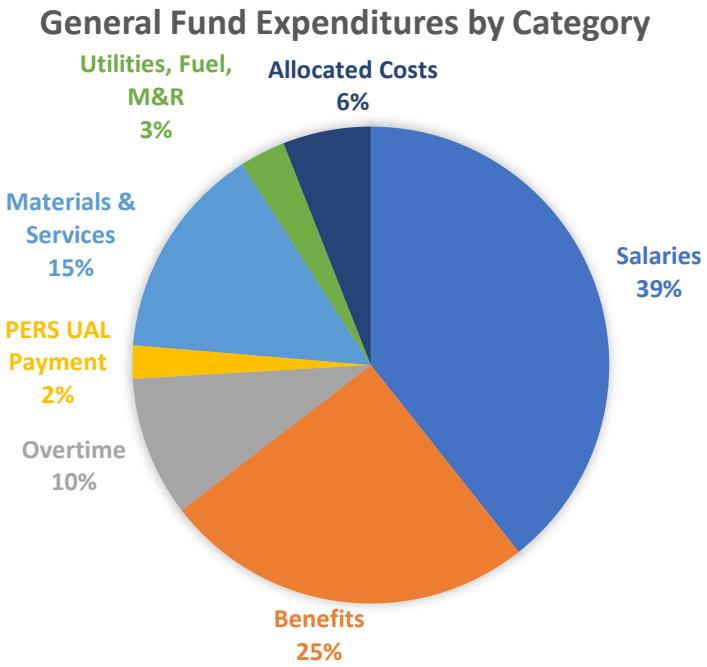
	FY2021-22 Actual	FY2022-23 Actual	Original Budget FY2023-24	Estimated FY2023-24	Proposed Budget FY2024-25	Increase/ (Decrease)
Grading	168,102	80,348	72,800	72,800	102,600	29,800
Animal Control	64,529	78,915	59,500	59,500	90,000	30,500
Walls (Retaining, Overheight)	140,601	48,523	48,600	48,600	66,000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

General Fund Revenue

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

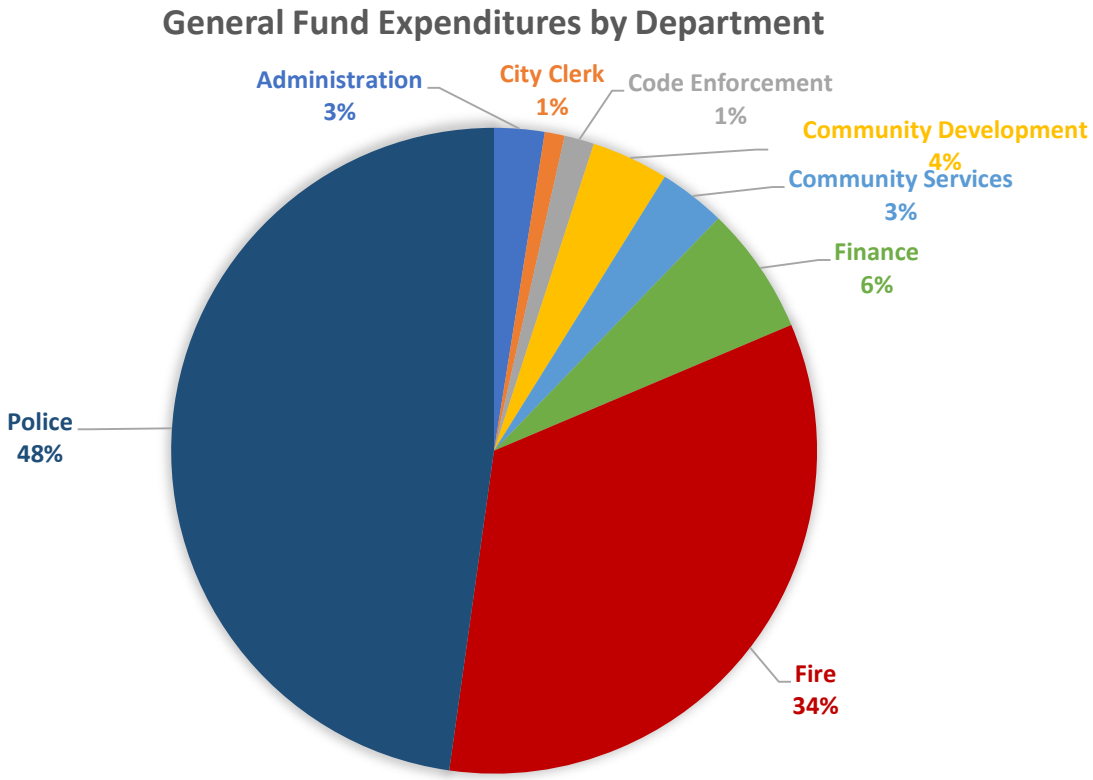
General Fund Expenditure Summary

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



General Fund Expenditure Summary by Department

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

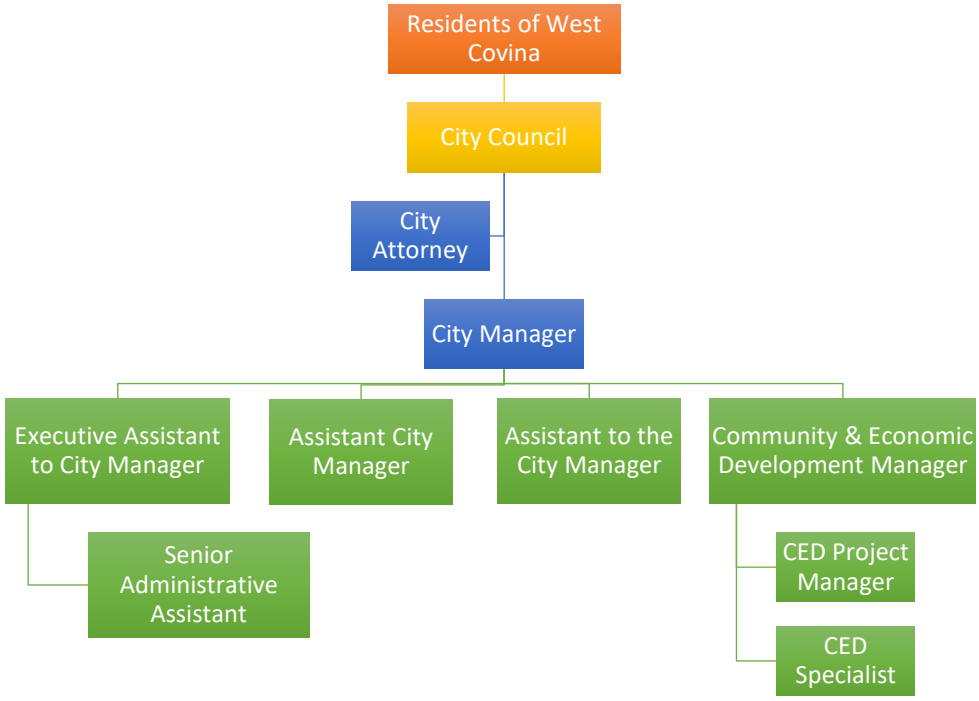


General Fund

Administration Department

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

Organization Chart



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

General Fund

Administration Department

City Council

Mission Statement

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

About

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

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

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

Expenditures

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Original Budget	FY 2023-24 Estimate	FY 2024-25 Budget	Increase/ (Decrease)
Salaries & Benefits	**49,610**	**49,411**	**47,867**	**48,844**	**106,375**	**58,508**
Salaries	46,027	46,026	45,900	45,900	83,770	37,870
Benefits	3,583	3,385	1,967	2,944	22,605	20,638
Materials & Services	**15,303**	**15,774**	**39,600**	**39,600**	**39,600**	**0**
Materials & Services	14,707	14,872	38,800	38,800	38,800	0
Utilities	596	902	800	800	800	0
Grand Total	**64,913**	**65,185**	**87,467**	**88,444**	**145,975**	**58,508**

General Fund

Administration Department

City Manager's Office

Mission Statement

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

About

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

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

The City Manager's Office also provides increased transparency and information of the activities and operation of the City of West Covina, through the City's website, the *Discover West Covina City Newsletter and Community Recreation Guide*, *YouTube* channel, mobile phone application, social media, and press releases to local media outlets.

The City Manager's Office provides oversight to special projects directed by the City Council including negotiation of lease agreements to generate revenues from the use of public property; outreach to local non-profit organizations; and Sister City relationships.

Goals and Objectives

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

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

General Fund

Administration Department

Accomplishments

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

Performance Measures

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

General Fund

Administration Department

Community & Economic Development (CED) Division

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

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



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

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

Goals and Objectives

City Council Goal: VII. Expand Economic Development Opportunities



Council Objectives:

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

Other objectives that work towards expanding economic development opportunities:

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

General Fund

Administration Department

12. Continue to serve as the business ombudsman for the community.
13. Continue to promote West Covina as a premier location for business.
14. Support Queen of the Valley Hospital's expansion efforts, including additional emergency rooms, new ICU rooms, additional parking, and a state-of-the-art cancer treatment center.
15. Continue to provide entitlement assistance to housing developments including the Grove on Merced and West Cameron II.
16. Aid in the development of the Del Norte School site.
17. Provide housing opportunities to all income levels.
18. Prepare the annual "State of the City" report.
19. Establish a Chamber of Commerce in the City for the benefit of all local businesses.

Accomplishments

- Managed the Economic Development Team and facilitated the development of projects throughout the city including the following businesses: Burn Chicken Rice, Mamimosa, Titos Pizza Bistro, Chick-Fil-A, Mangosteen, UPS, La Carniceria, Kopan Ramen, and others.
- Administered the Auto Plaza Business Improvement District (BID).
- Served as business ombudsman to the local business community, assisted property owners in marketing opportunities and provided entitlement assistance to tenants.
- Administered the repayment of Housing Loan Programs, processing reconveyance of former loans.
- Monitored the housing compliance of 420 affordable housing units restricted by affordability covenants pursuant to former redevelopment housing projects.
- Administered the Home Preservation Loan Program (HPP) offering West Covina homeowners up $25,000 to improve the condition of homes in West Covina. Eight (8) homeowners were able to beautify their home with the assistance of the program.
- Administered the Homebuyers Assistance Program (HAP). The program is designed to assist First Time Homebuyers in purchasing a home at participating developments throughout the city. Eighteen (18) new homeowners were welcomed to West Covina with the help of the HAP.
- Assisted with the development of two (2) new housing communities in the City. Asteria by Lennar and Vincent Place by Meritage homes added 277 units for West Covina's newest residents.

Performance Measures

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

General Fund

Administration Department

Expenditures

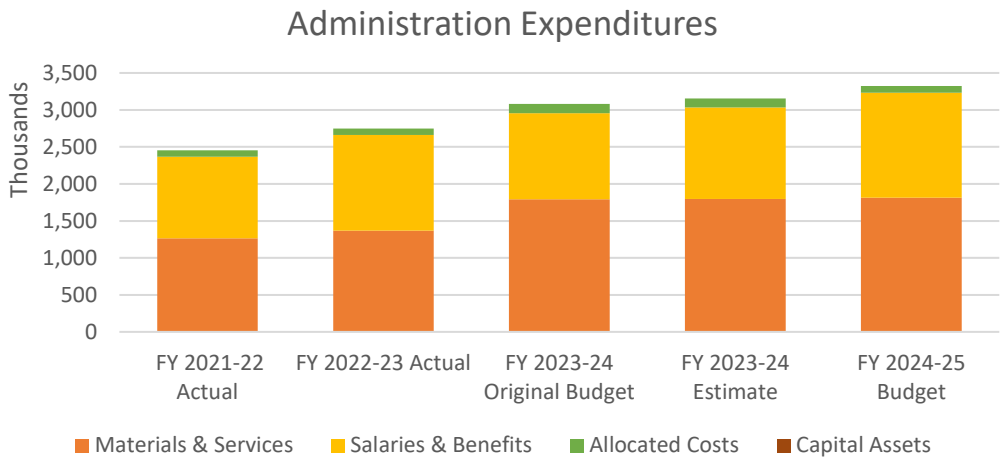
	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Original Budget	FY 2023-24 Estimate	FY 2024-25 Budget	Increase/ (Decrease)
Salaries & Benefits						
Salaries	535,975	435,790	435,599	435,599	571,909	136,310
Benefits	331,772	247,221	188,161	256,254	225,025	36,864
PERS UAL Payment	18,390	29,902	0	0	27,015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

Major Changes

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

General Fund

Administration Department



Expenditures by Division

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

General Fund

City Clerk Department

Mission Statement

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

About

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

Administration

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



Elections

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

Political Reform Act

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

Public Records Act & Public Information

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

Commissions

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

General Fund

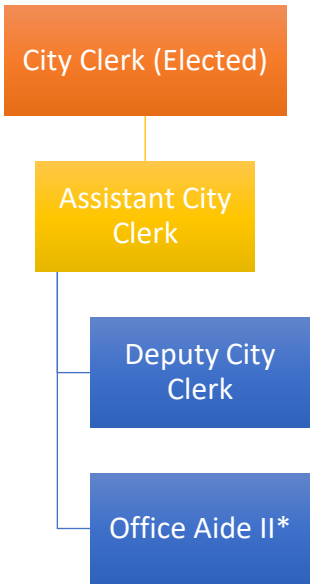
City Clerk Department

Records Management Program

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

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

Organization Chart



**Part-Time*

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

General Fund

City Clerk Department

Goals and Objectives

1. Successfully manage and support the November 5, 2024, election for Council Districts 1 and 3 as well as any other ballot items.
2. Continue to maintain a high level of transparency in the daily operations of the City Clerk's Office and the accurate recordings of the legislative actions of the City Council Successor Agency.
3. Provide exceptional ongoing support to the City Council, staff, and the public.
4. Continue conversion of official City documents to electronic format on an on-going basis in accordance with our records retention schedule through the implementation of the Laserfiche Electronic Document Management System.
5. Update the Commissioner Handbook ensuring all Commissioners and Committee Members understand their new role.

Accomplishments

- Prepared, published, and distributed 37 agendas agenda packets for the City Council, Successor Agency; published and posted required legal notices; prepared minutes; and maintained the legislative action of such meetings.
- Executed, indexed, scanned, and distributed resolutions, ordinances, contracts, and recorded documents approved by the City Council.
- Received, processed, and responded to 875 Public Records Act requests.
- Received and processed 87 claims for damages, 77 subpoenas, and 15 summons.

Performance Measures

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

General Fund

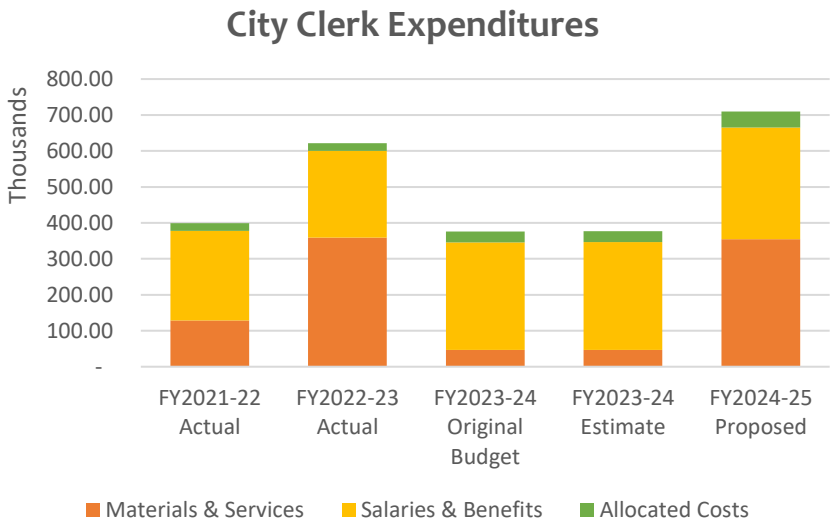
City Clerk Department

Expenditures

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

Major Changes

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



General Fund

Code Enforcement Department

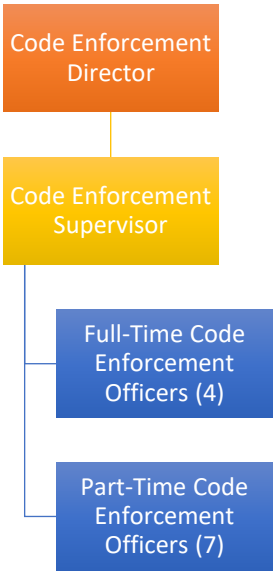
Mission Statement

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

About

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

Organization Chart



General Fund

Code Enforcement Department

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

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

General Fund

Code Enforcement Department

Goals and Objectives

City Council Goal: VIII. Enhance City Image & Effectiveness

Objectives:

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

Accomplishments

- Staffing was increased to include a supervisor and 4 full-time code enforcement officers.
- Code Enforcement resolved over 5,400 violations including over 500 for trash and debris, 285 inoperative vehicles, and 200 violations for construction without a permit.
- Enhanced functions and improved technology of our code enforcement case management software.
- Implemented a proactive systematic survey throughout the city to identify and remove abandoned vehicles from city streets.
- Implemented program and utilized code enforcement officers for the issuance of parking citations.
- More than 75% of all Code Enforcement cases were initiated by staff rather than simply reacting to complaints. Proactive enforcement resolves issues before they affect entire neighborhoods.
- Using part-time officers, the city was able to provide Code Enforcement services seven days per week.

Performance Measures

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

General Fund

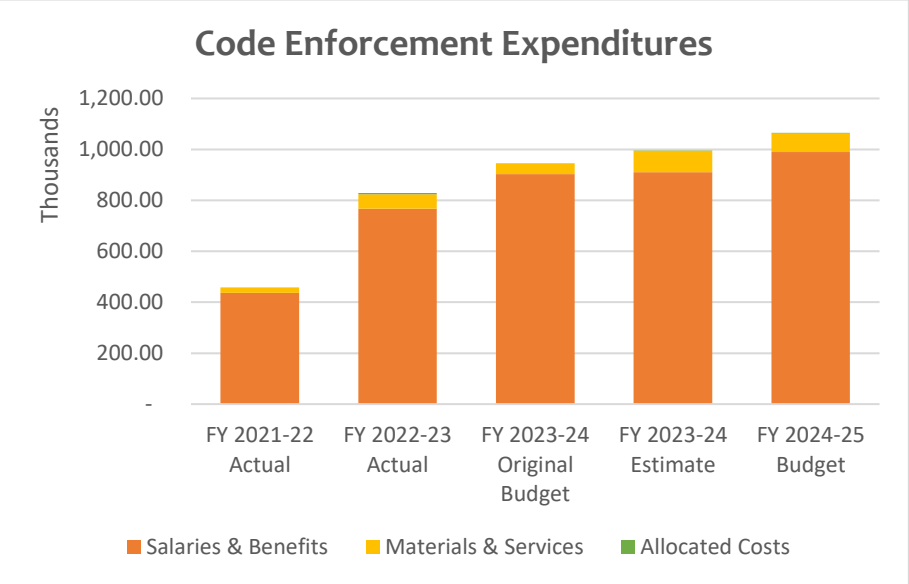
Code Enforcement Department

Expenditures

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

Major Changes

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



General Fund

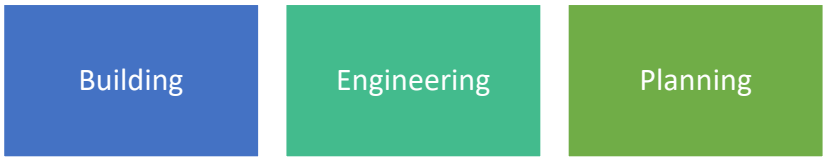
Community Development

Mission Statement

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

About

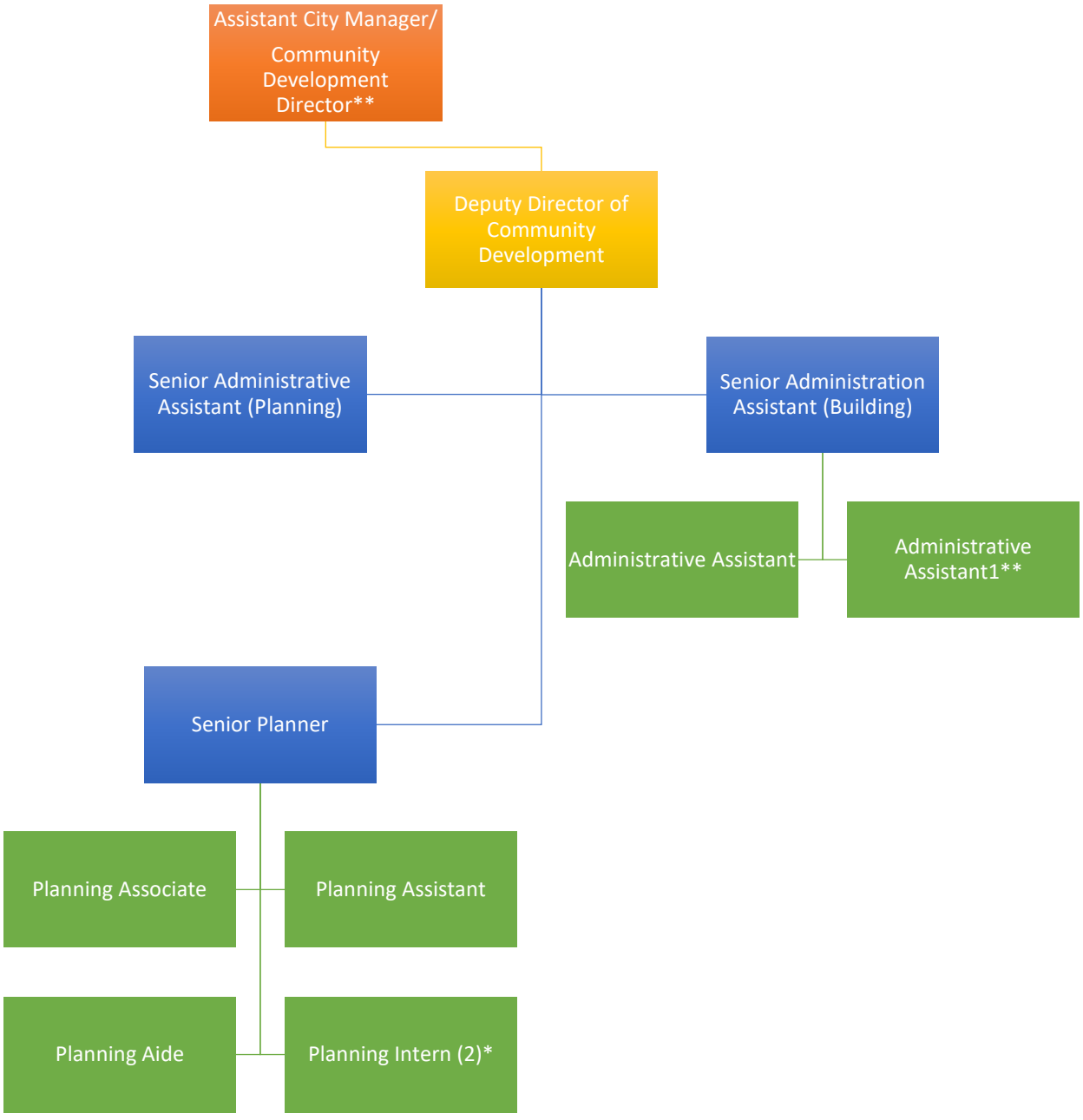
The Community Development Department is responsible for the development services of the City, including the comprehensive land use plan, and land development code. The Department includes the following Divisions:



General Fund

Community Development

Organization Chart



**Part-time*

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

General Fund

Community Development

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

General Fund

Community Development

Building Division

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



Goals and Objectives

City Council Goal: VIII. Enhance City Image & Effectiveness

Objectives:

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

Accomplishments

- Provided plan review and inspection services for construction activities in the City including 2539 E Garvey (2 new retail buildings), 1611 W. San Bernardino (24 unit commercial condominium building), 1912 W. Merced (38 residential units), 1932 E. Garvey (Tesla tenant improvements), 987 S. Glendora (Hong Kong Plaza renovations, 1115 S Sunset (Queen of the Valley Medical Office Building construction), Meritage Cameron II (86 Townhome units), Vincent Place (119 residential units), and Walnut Grove (159 residential units).
- Implemented and launched the online automated permitting platform for residential solar energy systems (up to 38.4 kilowatts).

Performance Measures

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

General Fund

Community Development

Engineering Division

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



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

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

Goals and Objectives

City Council Goal: VIII. Enhance City Image & Effectiveness

Objectives:

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

General Fund

Community Development

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

Accomplishments

- Reviewed LID plans for Toyota and 1600 W. Cameron Avenue (West Cameron II – Meritage).
- Conducted monthly Best Management Practices (BMP) inspections to ensure NPDES compliance at six state-permitted construction projects.
- Responded to complaints of illicit (polluted) discharges to the storm drain system.
- Provided stormwater pollution prevention outreach materials to inspected businesses, as well as to auto parts stores, home improvement stores, landscaping/gardening centers, and pet shops.
- Conducted NPDES training for Public Works, Code, Engineering, Building, and Planning staff.
- Developed a prioritized inventory of catch basins to retrofit with full trash capture systems, to comply with the Statewide Trash Provisions
- Prepared the City's NPDES Annual Compliance Reports and SCWP Annual Plans and Expenditure Reports. Inspected and cleaned over 500 city-owned storm drain catch basins.
- Swept city streets twice a month. Streets located within the Downtown area were swept twice a week.
- Started report for ADA Compliance at City Facilities and Public Right-of-Way.
- Started report for updated Pavement Management Plan.

Performance Measures

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

General Fund

Community Development

Planning Division

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



Goals and Objectives

City Council Goal: V. A Well-Planned Community

Objectives:

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

Accomplishments

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

General Fund

Community Development

Performance Measures

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

General Fund

Community Development

Expenditures

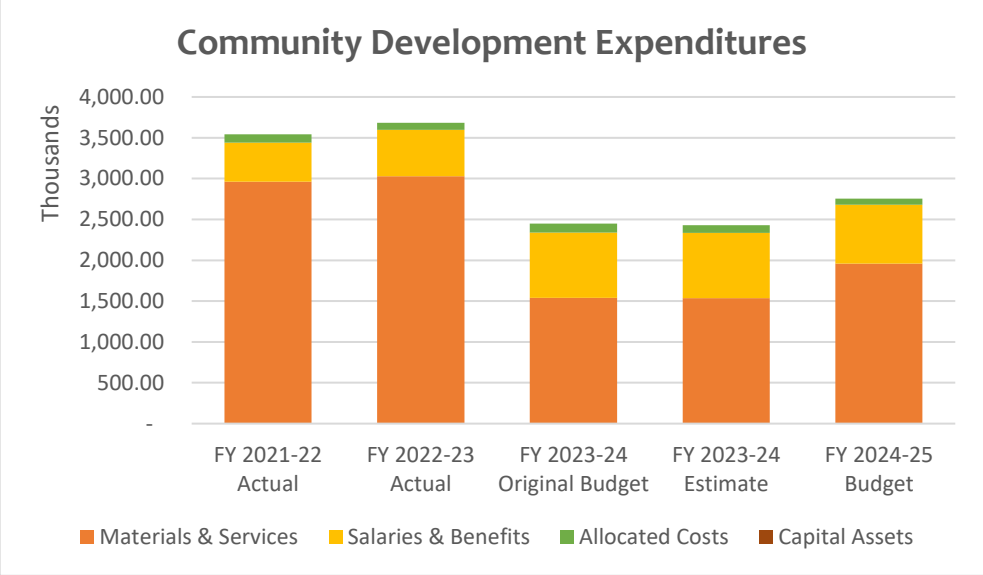
	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Original Budget	FY 2023-24 Estimate	FY 2024-25 Budget	Increase/ (Decrease)
Salaries & Benefits	**476,584**	**571,290**	**799,232**	**800,748**	**721,834**	**(77,398)**
Salaries	280,818	383,863	560,106	560,106	518,607	(41,499)
Benefits	173,250	155,616	238,126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

Major Changes

- Overtime has increased based on recent actuals.
- Workers' Compensation and General Liability charges were increased and redistributed to reflect recent actuarial estimates.
- Funding for a CalPERS Unfunded Accrued Liability (UAL) payment was added.
- Utilities have been increased based on recent actuals.

General Fund

Community Development



Expenditures by Division

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

General Fund

Community Services Department

Mission Statement

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

About

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

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

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

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

This year's community events are as follows:

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

General Fund

Community Services Department

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



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



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

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

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

The Department acts as a liaison to various community organizations:

Community Service Group

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

Sports Council



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

Community and Senior Services Commission

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

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

- CDBG
- Capital Improvement Projects (CIP)
- Homeless

General Fund

Community Services Department

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

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

Environmental Services



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

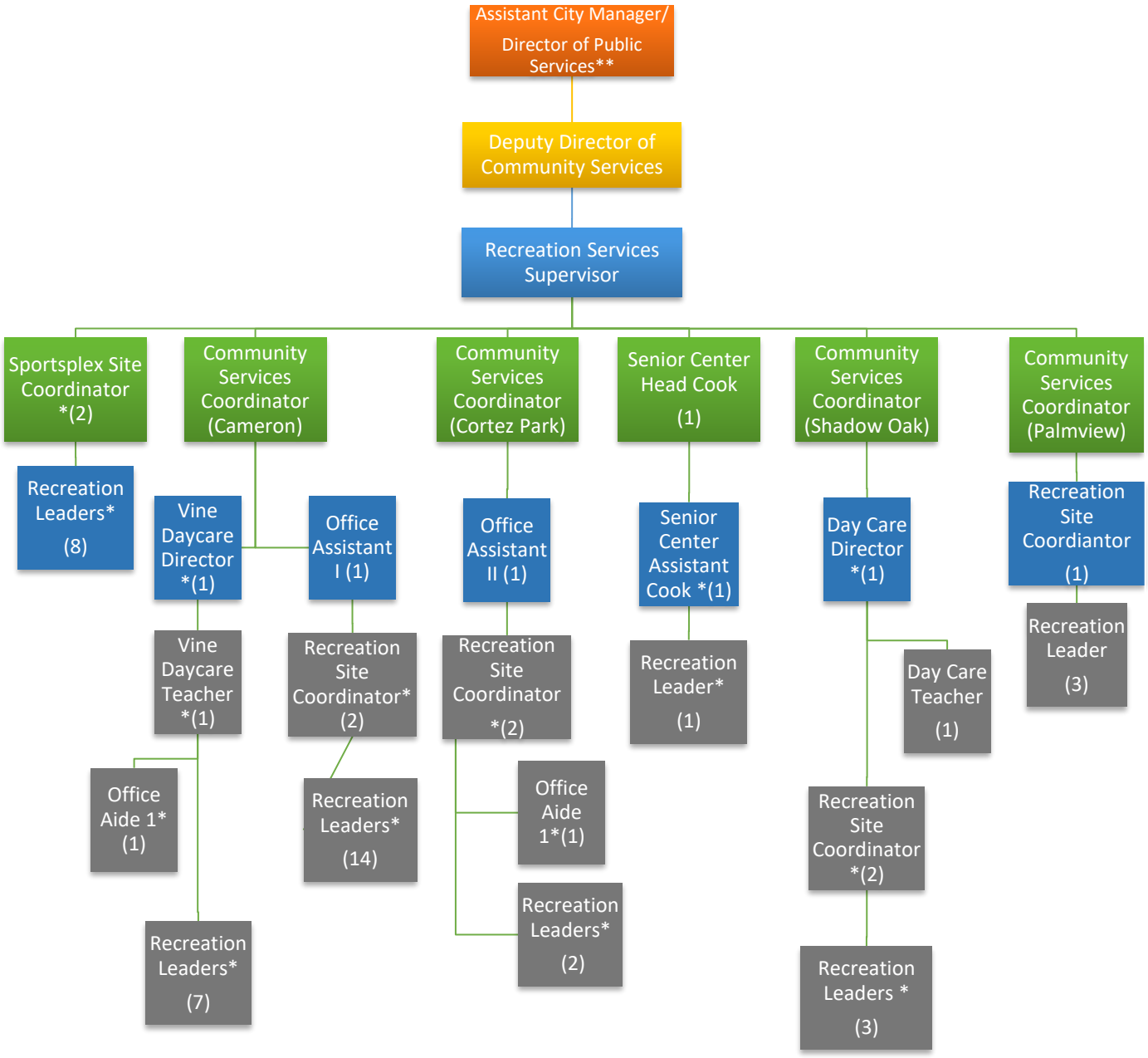
This year's environmental events are as follows:

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

General Fund

Community Services Department

Organization Chart



**Part-time / Limited-Service PT*

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

General Fund

Community Services Department

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

General Fund

Community Services Department

Goals and Objectives

City Council Goal: VIII. Enhance City Image & Effectiveness

Objectives:

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

Accomplishments

Cortez Park Community & Senior Center

- The Senior Services Division continues to offer quality special events for seniors by celebrating 4th of July, Cool Cortez Fridays Series, 90th Birthday Celebration, Volunteer Luncheon, Veteran's Day, Thanksgiving, Christmas at Cortez Series, New Year's, Valentine's Day, St. Patrick's Day, Spring Tailgate, and an Easter Egg Hunt. Over 3,000 seniors have participated in Special Events since July 2023.
    - Recognized by the Office of Senator Rubio for hosting spectacular events.
- Staff collaborated with local business to provide donated items such as baked goods, socks, and beverage services to senior program participants.
- Served 19,582 meals as part of the Cortez Park Community & Senior Center's Congregate Meal Program.
- Staff worked with Athens to process 363 Low Income Senior Waste Collection Discount applications.
- Successfully re-instated the in-person AARP tax program which is currently servicing over 280 senior clients for the 2023 tax season.
- The Go West Shuttle provided service to over 26,770 passengers, while Dial-A-Ride service provided approximately 8,206 rides to West Covina residents.

General Fund

Community Services Department

- Staff served as the City's liaison to the U.S. Department of Housing and Urban Development (HUD) to ensure the City's Community Development Block Grant (CDBG) program was in compliance.
- Staff administered agreements and provided technical assistance to the City's 11 CDBG-funded sub-recipients for Fiscal Year 2023-2024 which included services such as food banks, fair housing services, senior nutrition, senior case management, homeless services, and subsidies for childcare.
- Received $8,650 in sponsorships for the Cortez Park Community & Senior Center.
- Hosted several events including Paper Shredding, Electronic Waste, and Shoe Drives which resulted in a collection of 16,100 pounds of paper, 15,992 pounds of mixed e-waste scrap, 6,459 pounds of sharp needles, and 16 bags of shoes.
- Secured an additional $323,668 in funding for the Senior Meals Program through the County.
- Implemented new programs including walking club, chair volleyball, and pickleball.
- Partnered with over 20 organizations (including various departments within the LA County) to host new workshops including topics like: Medicare, nutrition, social media, real estate, mental health, scams, medication, estate planning, transportation, and more.

Palmview Community Center

- Opened the Palmview Park Center as an adaptive recreation facility providing recreation programming to those with special needs.
- Creating a safe and inclusive space for individuals with special needs to come together and receive support.
- Developing a comprehensive program that addresses the unique needs and challenges of individuals with special needs.
- Collaborating with local organizations and professionals to provide a wide range of services and resources for the community.
- Hosting successful events and activities that promote socialization, skill-building, and empowerment for individuals with special needs.
- Establishing partnerships with regional centers, schools, healthcare providers, and other community organizations to expand the reach and impact of the center.
- Making a positive impact on the lives of individuals with special needs and their families and creating a sense of belonging and community for all who are involved.
- Successfully launching a variety of classes and programs tailored to the specific needs and interests of individuals in the special needs community.
- Reaching and maintaining maximum capacity for classes, indicating high demand and interest in the center's offerings.
- Establishing a reputation for high-quality, engaging, and inclusive classes that cater to a diverse range of abilities and interests within the special needs community.

General Fund

Community Services Department

Shadow Oak Community Center

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

West Covina Sportsplex

- Successfully developed the West Covina Adult Softball League on Friday and Sunday nights. The Spring season brought in 33 teams, with more teams on the interest list for the next season.
- Hosted regular weekly practices for local youth baseball and softball teams. Local teams took to the Sportsplex fields over 370 times in the past few months.
- Local and national teams visited the facility for over 12 tournament weekends. Local teams held a variety of fundraising tournaments to fund trips to State and National Championship Tournaments.
- Creating a safe and fun environment for the diverse teams and families who visit the facility.
- Provides a state-of-the-art facility for athletes looking to advance in their skill sets.
- The facility creates a nostalgic ambiance for visitors near and far.
- Brings families, friends, and communities together with pavilion rentals and private events.
- Encourages an active and healthy lifestyle by providing adequate space to play.
- The quality of the field maintenance has created a positive reputation for the facility.

Cameron Community Center

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

General Fund

Community Services Department

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

Vine Day Care

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

City-Wide Special Events

- Hosted over 20 City-Wide Special Events: Summer Concert Series (6), 4th of July, Cool Kids of Summer Series (5), Film It, Kartoberfest, Festival of Frights, Veteran's Day, Let It Snow, Christmas Parade, Children's Holiday Breakfast, Martin Luther King Day, Student Government Day, Easter Eggstravagnaza (2), Spring Festival, Arbor Day, and Memorial Day.
- Expanded the City's Spring Festival in March which brought together thousands of residents for a weekend of fun and entertainment. Over 100 vendors and community groups, a carnival, several bands, and organizations participated in the event.
- Expanded the Cool Kids of Summer (Water Days) and Summer Concert Series to include food/retail vendors.
- Various City departments collaborated to bring back the Touch-A-Truck event that saw over 1,000 children and families.
    - Hosted the following new events:
        - Moon Festival in partnership with the Chinese American Association
        - Letters to Santa
        - Mayor's Prayer Breakfast
        - Children's Holiday Breakfast
- Hosted the ESPN All-Star Friday Night event, which celebrated the MLB All-Star Weekend in grand style. The event was a huge success which attracted many participants. The event was broadcasted on live radio on ESPNLA 710. The talk show hosts were impressed with the facilities at the Sportsplex, showcasing the city's commitment to providing top-notch sports facilities.

General Fund

Community Services Department

Performance Measures

Service Indicators	FY 2023-24 Actual	FY 2023-24 Estimate	FY 2024-25 Estimate
Adult Drop-In basketball & volleyball	5,094	6,368	6,686
Adult sports participants served	294	368	386
Youth Drop-in game room	13,000	16,000	16,800
Youth Drop-in gym	4,000	5,000	5,250
Drop-in Totals	**22,094**	**27,736**	**29,122**
Facility Bookings- Cameron Community Center			
East Gym	671	839	881
West Gym	288	360	378
Multi-Purpose Room	91	114	120
Cameron Community Center Totals	**1,050**	**1,313**	**1,379**
Park Pavilion Rentals			
Cameron Park	30	37	39
Cortez Park	35	43	45
Del Norte Park	24	30	32
Friendship Park	12	15	16
Galster Park	19	24	25
Gingrich Park	5	6	6
Orangewood Park	-	-	-
Palm View Park	41	51	54
Shadow Oak Park	4	5	5
Park Pavilion Rental Totals	**170**	**211**	**222**
Recreation class registration (Cameron)	5,956	7,445	7,817
Childcare Programs (Vine)	3,128	3,910	4,106
Passport Services			
Passport Processing Fee	74	93	98

General Fund

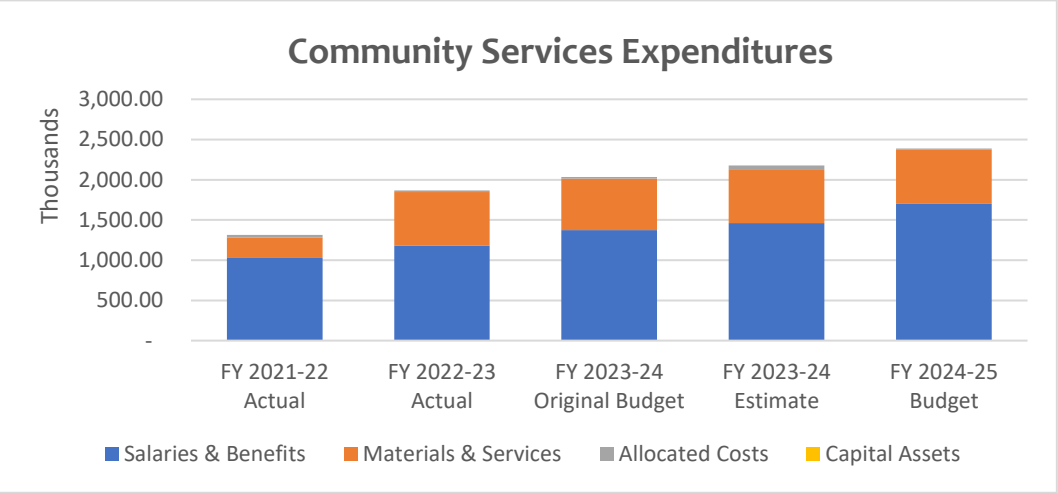
Community Services Department

Expenditures

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

Major Changes

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



General Fund

Community Services Department

Expenditures by Division

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

General Fund

Community Services Department

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

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General Fund

Finance Department

Mission Statement

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

About

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



Administration

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

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

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

Budget

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

General Fund

Finance Department

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

Accounting

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

Payroll



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

Purchasing

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

Information Technology

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



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

Human Resources

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

- Employee recruitment, selection, training, and development.
- Employee education and assistance programs.
- Employee benefits administration.
- Employee grievance and discipline administration.
- Personnel policy development and administration.
- Job Classification and compensation administration.
- Employee-management relations and collective bargaining.
- Organizational Development.



General Fund

Finance Department

Risk Management

The functional area of Risk Management is responsible for ensuring a safe and healthful environment for the City's employees and citizens. This is accomplished through Workers' Compensation and General Liability Insurance Program Administration which includes:

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

Human Resources Commission

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

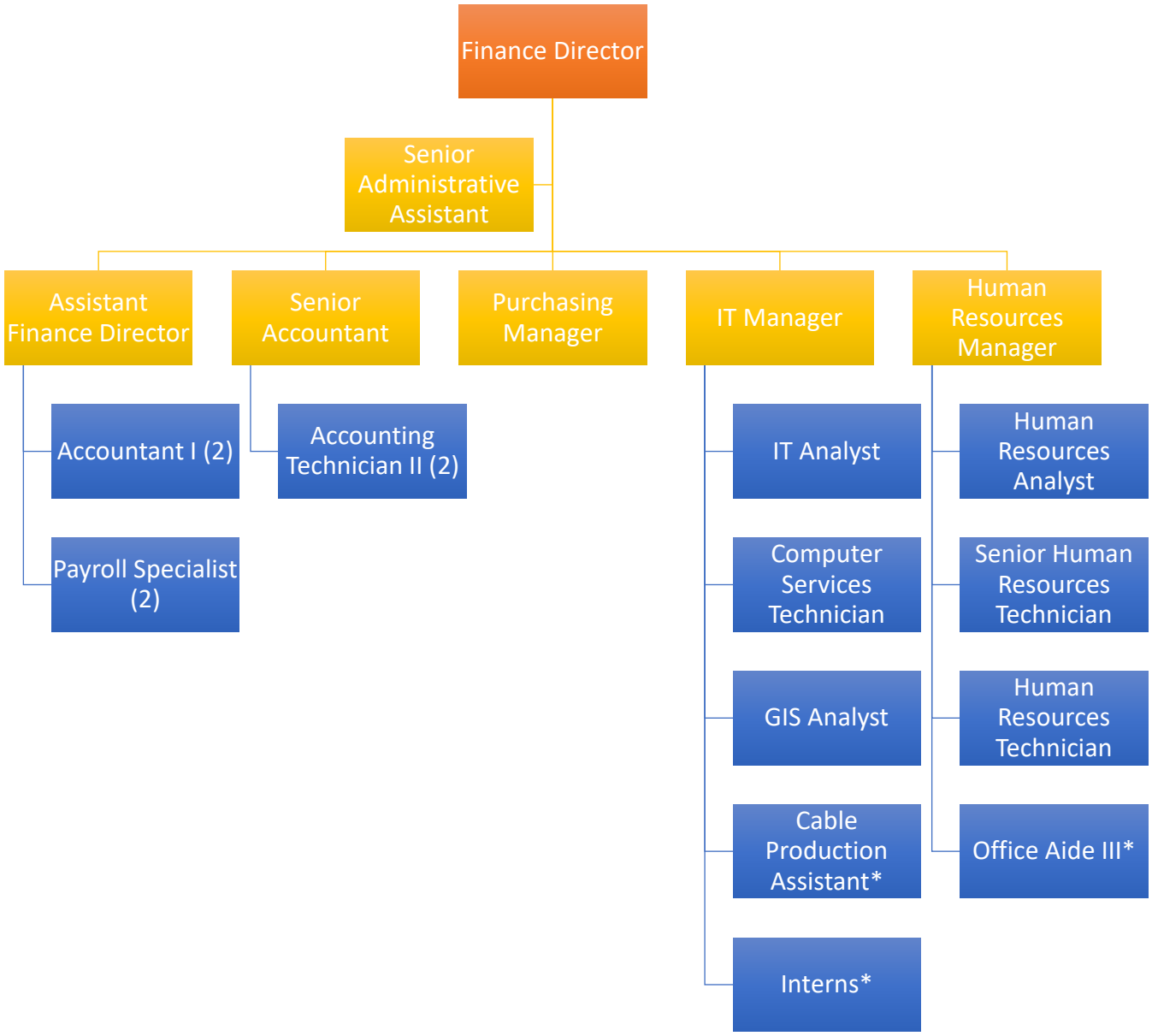
- Advises the City Council and the Human Resources Director on personnel matters not specifically delegated by law to other parties within the City organization.
- Reviews the City's Position Classification System and makes comments and recommendations regarding position classifications to the Human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

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

General Fund

Finance Department

Organization Chart



**Part-time*

General Fund

Finance Department

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

General Fund

Finance Department

Goals and Objectives

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

Council Objectives:

1. Maintain and monitor the City's fiscal health.
    a. Continue to Implement State Auditor's fiscal recovery and fiscal recovery plans.
    b. Assist with review & update contracts for waste hauling, towing and facility use.
    c. Update fee schedule. (Completed)
    d. Implement new financial management system by June 30, 2023. (Completed)
2. Maintain and promote employee relations.
3. Update City Personnel Rules including use policies. (Completed)
4. Employ known principles of risk management to address action items identified in the City Risk Management Evaluation.

Other Objectives related to this goal:

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

City Council Goal: VI. A Well-Planned Community

Objectives:

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

Other Objectives related to this goal:

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

City Council Goal: IX. An Accessible Community

Objectives:

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

General Fund

Finance Department

Accomplishments

- Coordinated the exchange of Proposition A funds to generate General Fund revenue.
- Continued to have no reported deficiencies in internal control over financial reporting that were considered a material weakness or significant deficiency for the year ended June 30, 2023.
- Received the Government Finance Officers Association's Certificate of Achievement for Excellence in Financial Reporting Program (COA) for report ending June 30, 2022.
- Assisted in update of Master Fee Schedule.
- Launched the City's new financial system, Tyler Munis ERP system – went live on financials in July 2023 and payroll in January 2024.
- Updated the City's Long-Range Financial Forecast.
- Completed grant reporting to ensure compliance with State and Federal requirements, including the Coronavirus Local Fiscal Recovery Fund established under the American Rescue Plan Act.
- Developed an RFP for the website redesign.
- Led coordination for the annual update to permit fees in Permits Plus.
- Implemented a Desktop Replacement Program.
- Developed a new GIS Data Hub website which was made public to all residents.
- Updated City's Personnel Rules.
- Reviewed more than 3,030 applications for nearly 40 recruitments.
- Hired a Code Enforcement Director, Deputy Director of Public Services, Economic Development & Housing Manager, and Human Resources Manager.
- Completed Benefits Open Enrollment for Plan Year 2024 for all Full-Time employees in Fall of 2023.
- Minimum wage increases per SB 3 (Leno Chapter 4), $16.00 per hour effective January 1, 2024.

Performance Measures

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

Expenditures

General Fund

Finance Department

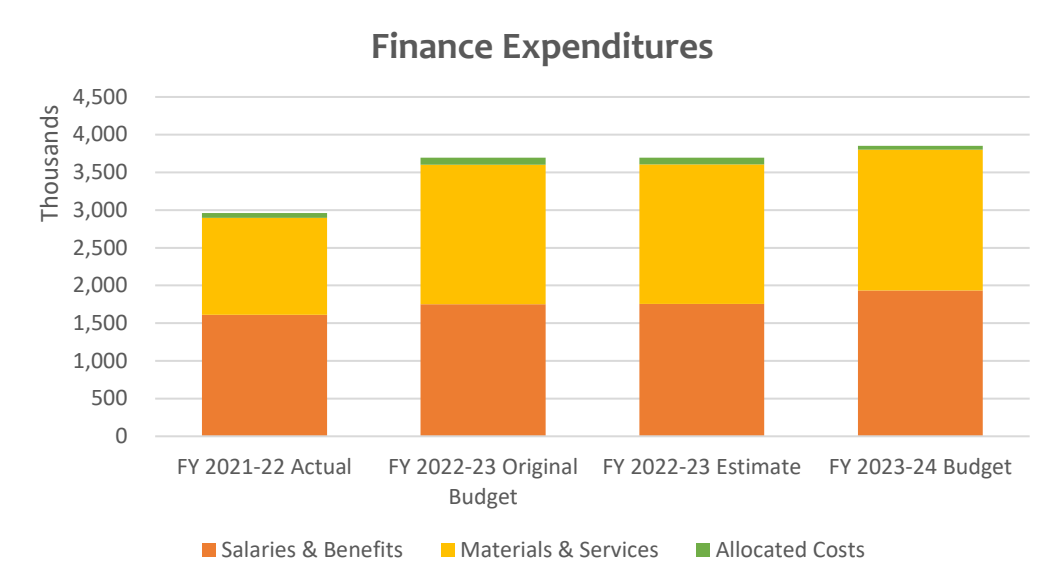
	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Original Budget	FY 2023-24 Estimate	FY 2024-25 Budget	Increase/ (Decrease)
Salaries & Benefits						
Salaries	1,390,102	1,492,399	1,771,755	1,771,755	1,822,598	50,843
Benefits	556,679	489,892	526,858	533,765	467,898	(58,960)
Overtime	5,834	2,096	2,600	1,200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

Major Changes

- The Human Resources Department was brought under Finance and the Director position was reprogrammed to a Human Resources Technician.
- Salary and benefits have increased based on anticipated step increases.
- Funding for a CalPERS Unfunded Accrued Liability (UAL) payment was added.
- Workers' Compensation and General Liability charges were increased and redistributed to reflect recent actuarial estimates.

General Fund

Finance Department



Expenditures by Division

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

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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:

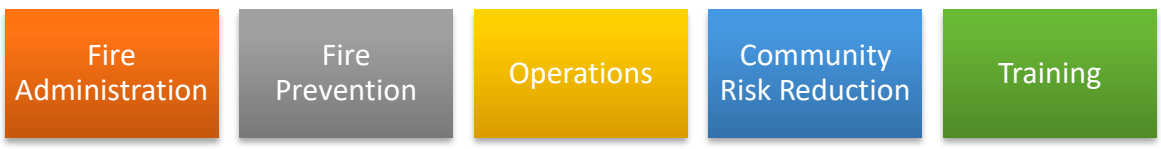
- Respond quickly.
- Treat people with respect and dignity.
- Utilize experience and training to assist in the "most appropriate" manner; and
- Look for additional opportunities to help make the community "safer."

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

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

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

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



General Fund

Fire

Fire Administration

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

Fire Prevention Bureau



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

Operations

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

General Fund

Fire

- Approximately 69 percent of the Fire Department's activity is directed towards emergency medical services (EMS). The Fire Department delivers extremely high- level advanced life support medical treatment. EMS quality assurance is ensured through periodic quality control audits. The Fire Department contracts with UCLA for a Nurse Educator to provide continuing education training to all Emergency Medical Technicians and paramedic personnel. City paramedics are trained to the highest standards and are participating in several new cutting-edge life-saving skills that the Los Angeles County EMS Agency has implemented.
- In addition to medical emergencies and fires, the Fire Department responds to additional 9-1-1 calls for service including but not limited to infants locked in vehicles, chemical and product spills, inadvertent fire alarm activations, assistance to the Police Department, animal rescues, good intent calls, and responses to assist in adjacent communities through Automatic and Mutual Aid agreements. All 9-1-1 calls for the Fire Department are dispatched through Verdugo Fire Communications Center (VFCC), a regional dispatch center that oversees resource deployment.

Community Risk Reduction



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

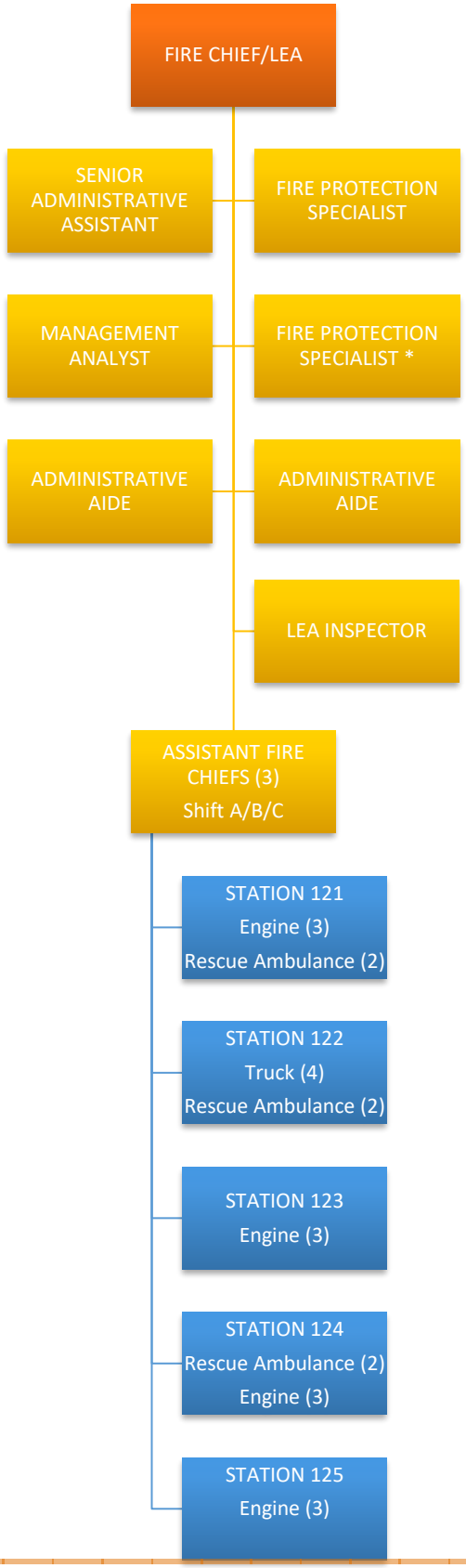
Training

- Recruit Training - Newly hired firefighters attend a training academy to ensure they are trained to the highest level, and that their training and abilities are adequate to be assigned to an engine and/or paramedic company and work seamlessly with the veteran firefighters. After recruits complete their initial training, they are placed on a 1-year probationary period in which they are continually trained and tested to build on their initial training.
- Department Training - Frequent quality training allows the firefighters to remain prepared to respond to various emergencies. Department members receive all mandated training through in-house manipulative and classroom drills, formalized workshops and seminars, and train-the-trainer academies. Firefighters pride themselves on building realistic props for training and conducting pre-fire planning on City buildings and target hazards. Annual training covers all aspects of the firefighter's job to ensure each member maintains a constant, high level of readiness to respond to any potential emergency.
- Monitoring of all department member's California Department of Motor Vehicle requirements and records, annual training mandates, and educational mandate.

General Fund

Fire

Organization Chart



General Fund

Fire

	FY2021-22 Actual	FY2022-23 Actual	FY2023-24 Original Budget	FY2023-24 Estimate	FY2024-25 Proposed	Change
Fire Administration						
Full-Time Sworn						
Assistant Fire Chief	3	3	3	3	3	0
Fire Captain	16	15	15	15	15	0
Fire Chief	1	1	1	1	1	0
Fire Engineer	15	15	15	15	15	0
Firefighter	9	9	9	9	9	0
Firefighter/Paramedic	27	27	27	27	27	0
Full-Time Sworn Total	**71**	**70**	**70**	**70**	**70**	**0**
Full-Time						
Administrative Aide	2	2	2	2	2	0
Fire Protection Specialist	1	1	1	1	1	0
Management Analyst I	0	1	1	1	1	0
Sr Administrative Assistant	1	1	1	1	1	0
Full-Time Total	**4**	**5**	**5**	**5**	**5**	**0**
Part-Time						
Fire Protection Specialist	1	1	1	2	1	0
Part-Time Total	**1**	**1**	**1**	**2**	**1**	**0**
Grand Total	**76**	**76**	**76**	**77**	**76**	**0**

Goals and Objectives

City Council Goal: I. Protect Public Safety

Objectives:

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

General Fund

Fire

4. Train two additional members as Hazard Material specialists and provide specialized Urban Search and Rescue training to an additional ten members.
5. Collaborate with the Los Angeles Area Fire Chiefs' Association Regional Training Group (LAAFCA RTG) to facilitate regional training opportunities for Fire Department personnel, supported by all fire departments within Los Angeles County.

City Council Goal: V. A Well-Planned Community

Objectives:

1. Cultivate and nurture both new and existing staff members through comprehensive training and mentoring programs to foster succession planning. Employ proactive approaches in recruitment and promotional testing to maintain optimal staffing levels and minimize recurring personnel expenses.
2. Enhance community risk reduction efforts within the fire prevention bureau.
3. Expand the Fire Investigation unit by providing additional training opportunities for its members.
4. Identify and pursue federal, state, and private grant opportunities for firefighter training and procurement of firefighting equipment, while maintaining meticulous grant records for compliance and audit readiness.
5. Ensure effective fiscal management by developing specifications, overseeing procurement, and managing maintenance and repairs for vehicles, apparatus, facilities, and firefighting equipment.
6. Establish an outreach and marketing initiative targeting residents and businesses to increase enrollment in the City's Ambulance Subscription Program. Develop new program materials, engage in community partnerships, and host promotional events.

City Council Goal: VIII. Enhance City Image and Effectiveness

Objectives:

1. Continue ongoing improvements to fire stations.
2. Organize the 6th annual Fire Prevention Week poster contest in collaboration with National Fire Protection Week, open to all elementary schools in West Covina. Focus on fire and life safety themes, with community judging during the 6th annual Fire Prevention Week Open House. Recognize winning entries at a City Council meeting and showcase winning posters on fire engines for community display.
3. Conduct annual inspections for fire and life safety compliance at all businesses not previously inspected.
4. Implement pre-fire planning for all identified target hazards, adhering to national standards.

General Fund

Fire

Accomplishments

- Maintained a Class 3 Public Protection Classification (PPC) from the Insurance Services Offices (ISO) for fire protection. This rating system, ranging from 1 to 10, assesses fire protection systems across the United States, with less than 1% of the 30,000 fire departments achieving a PPC of 3 or higher.
- Acquired new firefighting equipment including a 2024 Fire Truck (Quint Capable), two 2024 Type 1 Fire Engines, and five Rescue Ambulances.
- Conducted a "green cell" training simulation in collaboration with the Los Angeles Area Fire Chiefs Association Regional Training Group (LAAFCA RTG). This computer-based simulation trained personnel in handling various emergency scenarios, enhancing preparedness.
- Organized the 5th annual Fire Prevention Week poster contest, engaging elementary schools in West Covina to create artwork focused on fire and life safety themes. Winning entries were showcased at a City Council meeting and displayed on fire engines for community awareness.
- Updated equipment to industry standards, including the incorporation of new SCBA's, ensuring operational efficiency and safety.
- Transitioned operations to the Verdugo Fire Communications Center and implemented technology tools such as PulsePoint and Community Connect Portal to enhance community engagement.
- Renovated Fire Station 122 and 124 by replacing flooring to maintain infrastructure standards.
- Implemented a department-wide fee schedule to streamline financial processes.
- Carried out annual apparatus testing to meet industry standards and utilized enhanced data collection methodologies for emergency service improvement.
- Upgraded the incident report records management system and applied for grants to procure EMS and Urban Search and Rescue equipment.
- Continued the Emergency Incident Billing Program to recover costs associated with emergency responses, ensuring financial sustainability without direct charges to individuals.
- Responded to nine mutual aid wildland responses, deploying specialized teams and resources.
- Achieved full staffing in all ranks of Fire Suppressions operations by hiring and promoting qualified personnel, including Lateral Firefighter Paramedics, Firefighter Paramedics, Captains, and Engineers.

Performance Measures

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

General Fund

Fire

Expenditures

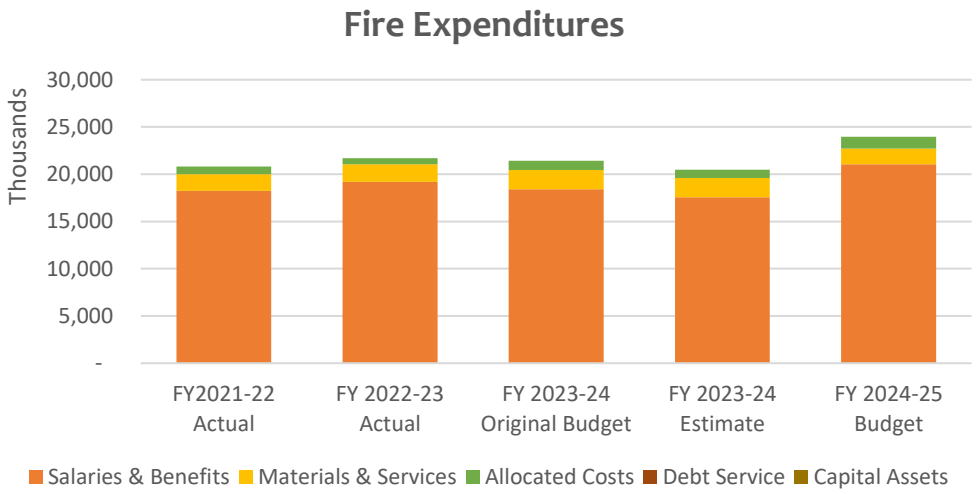
	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Original Budget	FY 2023-24 Estimate	FY 2024-25 Budget	Increase/ (Decrease)
Salaries & Benefits	**18,237,714**	**19,181,347**	**18,398,298**	**17,567,274**	**21,043,412**	**2,645,114**
Salaries	7,432,670	8,031,590	8,591,053	8,591,053	9,270,302	679,249
Benefits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

Major Changes

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

General Fund

Fire



Expenditures by Division

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

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General Fund

Police Department

Mission Statement

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

About

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

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

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

Patrol Division

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



Traffic Unit

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

Jail Operations

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



General Fund

Police Department

Administrative & Investigative Division

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

Investigations and Support Services

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

Special Enforcement Team (SET)

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

Administration



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

Communications

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

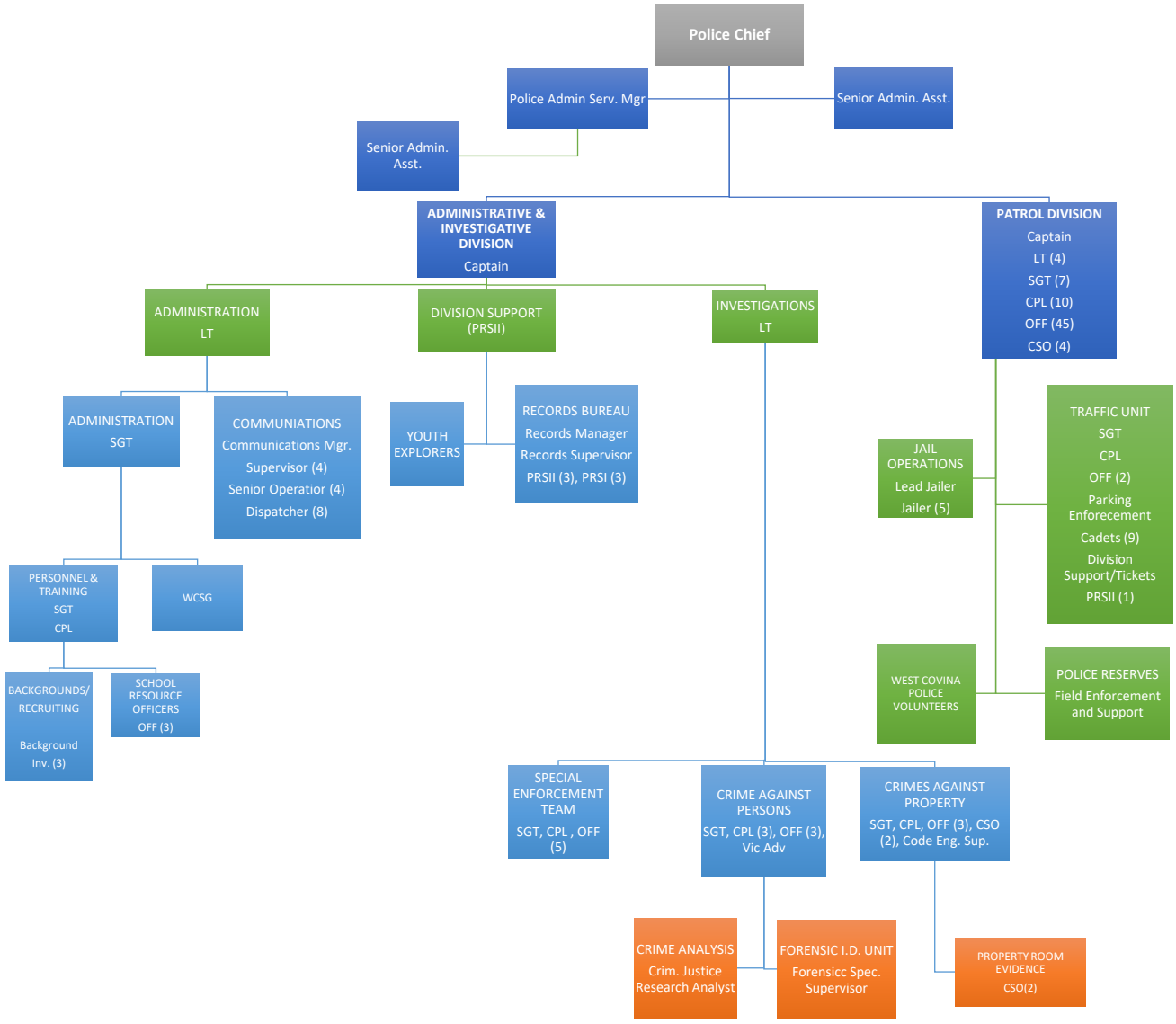
West Covina Service Group (WCSG)

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

General Fund

Police Department

Organization Chart



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

General Fund

Police Department

	FY2021-22 Actual	FY2022-23 Actual	FY2023-24 Original Budget	FY2023-24 Estimate	FY2024-25 Proposed	Change
Police Administration						
Full-Time Sworn						
Corporal	17	17	17	17	17	0
Lieutenant	6	6	6	6	6	0
Police Captain	2	2	2	2	2	0
Police Chief	1	1	1	1	1	0
Police Officer	54	54	58	58	58	0
Police Officer Recruit	9	9	5	5	5	0
Sergeant	13	13	13	13	13	0
Full-Time Sworn Total	**102**	**102**	**102**	**102**	**102**	**0**
Full-Time						
Code Enforcement Supervisor	1	1	1	1	1	0
Communications Manager	1	1	1	1	1	0
Communications Supervisor	4	4	4	4	4	0
Community Services Officer	8	8	8	8	8	0
Criminal Justice Res Analyst I	1	1	1	1	1	0
Forensic Specialist Supervisor	1	1	1	1	1	0
Jailer	6	6	6	6	6	0
Lead Jailer	1	1	1	1	1	0
Police Admin Svcs Manager	1	1	1	1	1	0
Police Records Manager	1	1	1	1	1	0
Police Records Specialist I	3	3	3	3	3	0
Police Records Specialist II	4	4	4	4	4	0
Police Records Supervisor	0	1	1	1	1	0
Public Safety Dispatcher	8	8	8	8	8	0
Sr Administrative Assistant	2	2	2	2	2	0
Sr Communications Operator	4	4	4	4	4	0
Victim Advocate	1	1	1	1	1	0
Full-Time Total	**47**	**48**	**48**	**48**	**48**	**0**

General Fund

Police Department

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

- For 2024-2025, staffing needs remained consistent.

Goals and Objectives

City Council Goal: I. Protect Public Safety

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

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

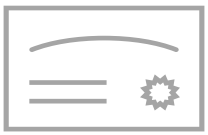
General Fund

Police Department

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

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

Accomplishments



- West Covina police officers work extraordinarily efficiently and effectively. They handle about 200 incidents per day. The department continued its focus on front-line law enforcement and crime prevention activities to improve public safety. A sergeant was reassigned to lead the Traffic Unit and focus on traffic safety.
- The Department demonstrated its ongoing commitment to transparency and community engagement. The Department published an Annual Review report with detailed information on many WCPD functions, services, and accomplishments. WCPD's social media pages kept residents informed about events, crime information, and police operations.
- The Department continued recruitment and hiring efforts. In the past year, the department conducted 11 recruitments and filled 17 positions.
- Two dedicated HOPE (Homeless Outreach & Park Enforcement) Officers focused on safety at City parks and addressing homeless issues. Working in cooperation with regional homeless services providers, WCPD's HOPE Officers made 1,32 individual contacts, cleared/removed 176 encampment sites, and successfully connected 375 individuals with homeless related services. Additionally, HOPE Officers issued 35 citations and made 157 arrests for crimes committed.
- The Department continued its excellent record of obtaining grants and using special funds to improve public safety and police operations. Items funded last year included a body-worn cameras, station remodel items, vehicles, mobile data computers and other vehicle mounted equipment, radio equipment, traffic enforcement overtime, police supplies, and more.

General Fund

Police Department

Performance Measures

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

Expenditures

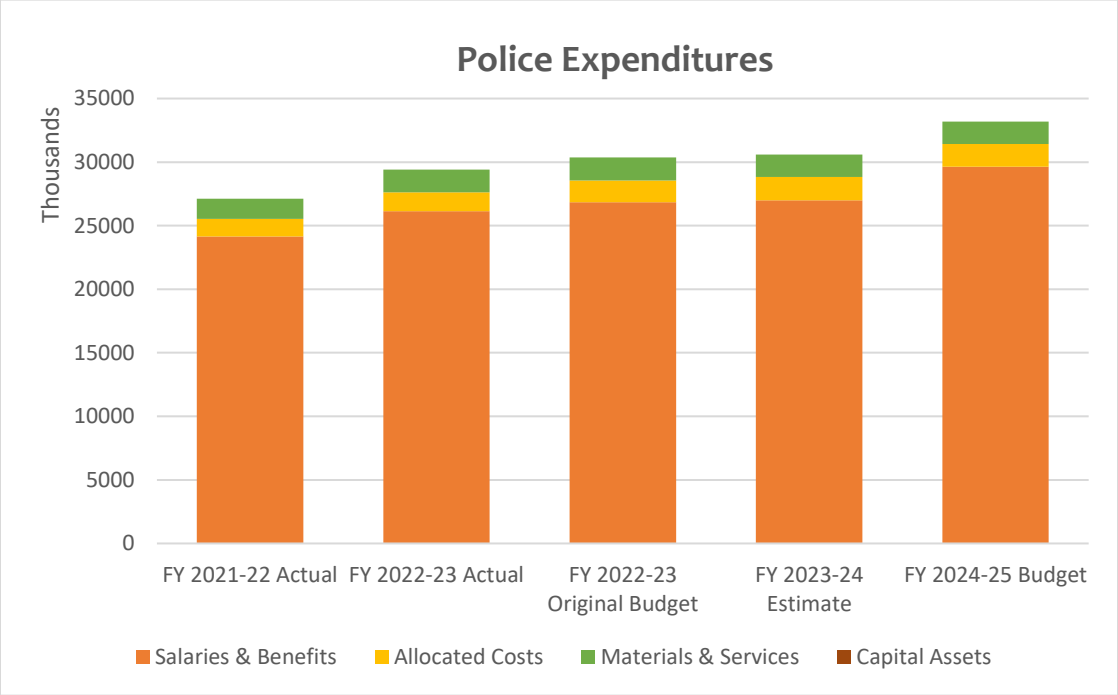
	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Original Budget	FY 2023-24 Estimate	FY 2024-25 Budget	Increase/ (Decrease)
Salaries & Benefits	**24,159,965**	**26,136,014**	**26,839,460**	**26,994,800**	**29,644,824**	**2,805,364**
Benefits	8,372,647	8,670,735	8,767,863	8,881,703	10,136,282	1,368,419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

General Fund

Police Department

Major Changes

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



General Fund

Police Department

Expenditures by Division

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

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General Fund

Public Works Department

Mission Statement

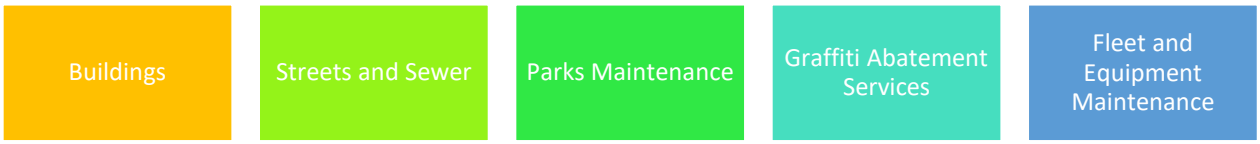
The Public Works Department's mission is to enhance, maintain, improve and preserve West Covina's infrastructure and environment for the residents, businesses, visitors and future generations of every neighborhood in our diverse city.

About

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

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

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



Buildings

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

Streets and Sewer



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

Parks Maintenance

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



Graffiti Abatement Services

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

Fleet and Equipment Maintenance

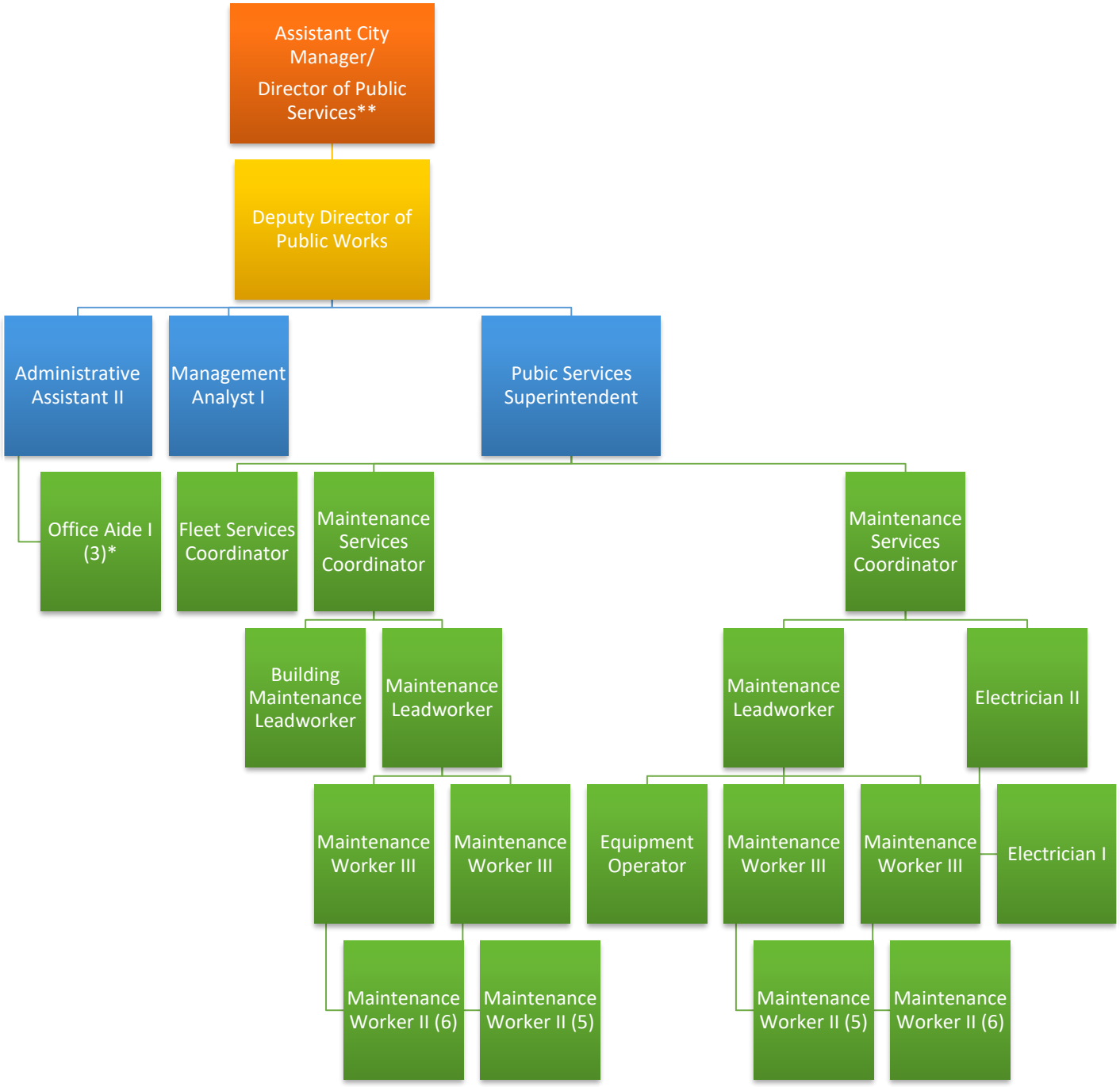
The Fleet Services Division oversees purchasing and maintenance of all City vehicles and equipment, maintains and oversees the City's fueling system, and manages storage and disposal of hazardous materials.



General Fund

Public Works Department

Organization Chart



**Part-time / Limited-Service PT*

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

General Fund

Public Works Department

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

General Fund

Public Works Department

Goals and Objectives

City Council Goal: VIII. Enhance City Image and Effectiveness

Objectives:

1. Continue to provide the highest level of service, while maintaining fiscal responsibility.
2. Oversee department operations to ensure essential services are provided and the City's infrastructure is maintained.
3. Assist with development and implementation of the five-year Capital Improvement Program (CIP).
4. Continue to complete all graffiti abatement requests within the 48-hour response window.
5. Continue sewer manhole roach abatement.
6. Complete Maintenance and Servicing improvements for Proposition A County Park Bond Funded project, including improvements to the Del Norte Dog Park.
7. Develop street signs and markings replacement program.
8. Develop Citywide asset inventory with replacement program.

Accomplishments

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

General Fund

Public Works Department

Performance Measures

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

General Fund

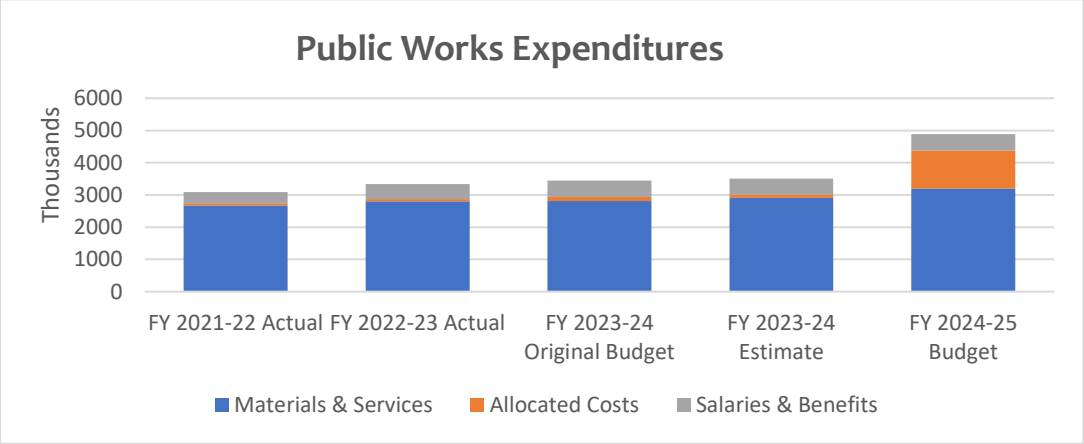
Public Works Department

Expenditures

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

Major Changes

- Salary and benefits have increased based on anticipated step increases.
- Funding for a CalPERS Unfunded Accrued Liability (UAL) payment was added.
- Workers' Compensation and General Liability charges were increased and redistributed to reflect recent actuarial estimates.
- Utilities have been increased based on recent actuals.
- Materials and Services includes the expected increase in cost for HVAC maintenance.



General Fund

Public Works Department

Expenditures by Division

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

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Capital Improvement Program

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

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

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



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

Capital Improvement Selection Process

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

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

Special Comments

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

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

Capital Improvement Program

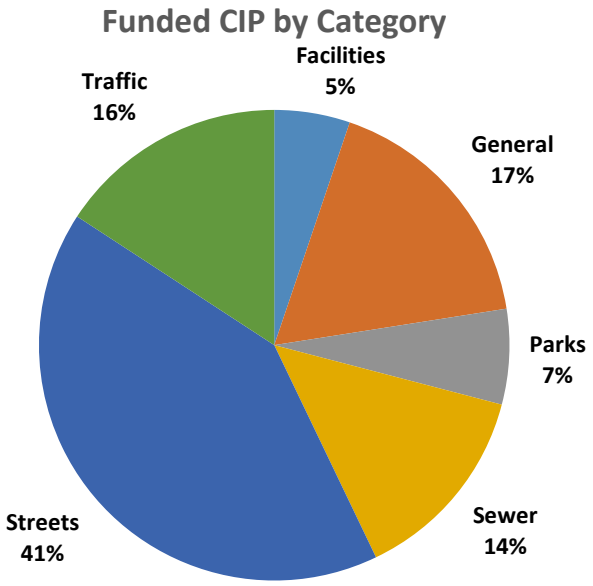
Summary

Funded Projects

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

Unfunded Projects

Category	Project Estimate
Facilities	5,634,999
General	225,000
Parks	6,473,598
Streets	99,999
Traffic	2,380,000
Grand Total	**14,813,596**

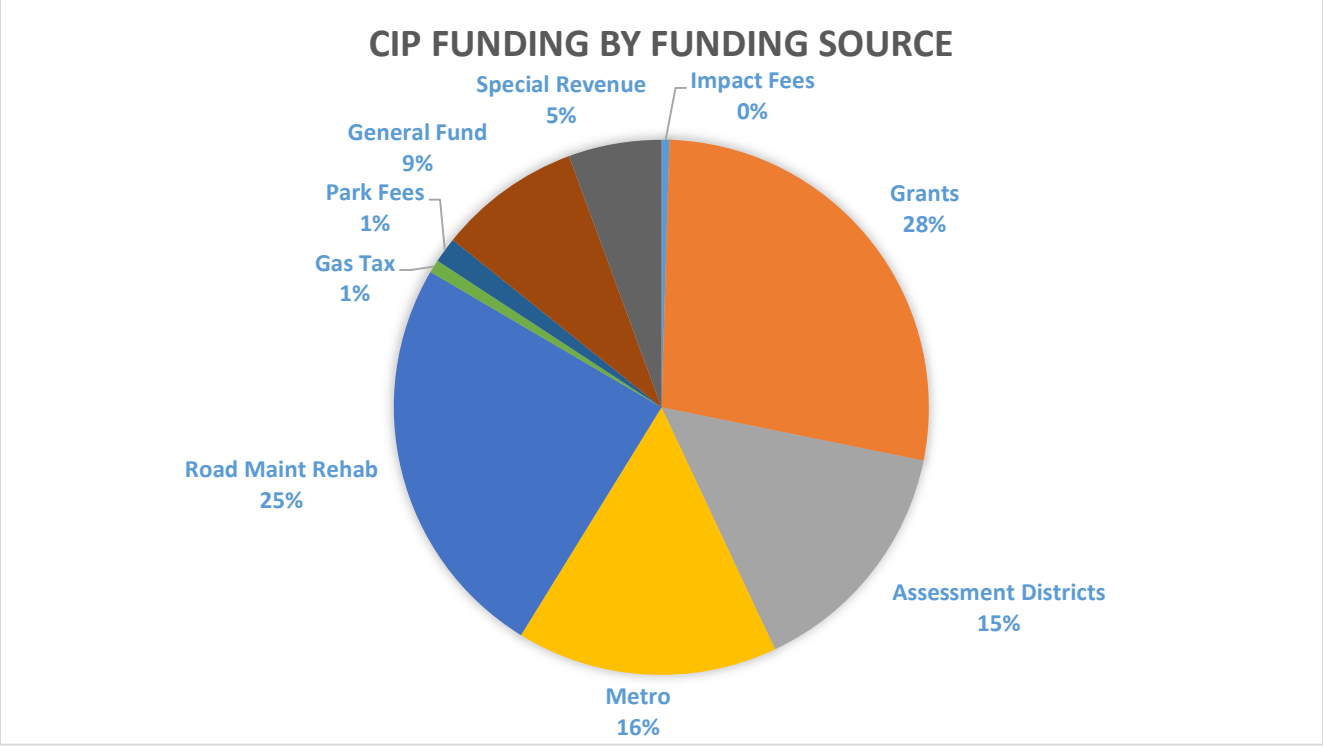


Capital Improvement Program

Summary

Funded Projects by Funding Source

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



Capital Improvement Program

FY 2023-2024 Completed Projects

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

Capital Improvement Program

FY 2023-2024 Projects Underway

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

Capital Improvement Program

FY 2023-2024 Projects Underway

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

Capital Improvement Program

FY 2024-2025 Funded Projects

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

Capital Improvement Program

Category: Facilities

Funded Projects

Project	Prior Years	FYE 2025	FYE 2026	FYE 2027	FYE 2028	FYE 2029	Project Total
21034, Fire Bldg. Improvements	1,542,860	-	-	-	-	-	1,542,860
23001, Police Building Repairs	1,060,700	-	-	-	-	-	1,060,700
23002, Fire Station 1 Replacement	3,231	-	-	-	-	-	3,231
23003, City Yard Renovations	750,000	-	-	-	-	-	750,000
23011, Sportsplex Improvements	600,000	-	-	-	-	-	600,000
23015, City Yard Roof	250,000	-	-	-	-	-	250,000
23025, City Hall Parking Lot Resurfacing	125,000	-	-	-	-	-	125,000
23034, Facilities Repairs & Improvements	305,000	500,000	-	-	-	-	805,000
24002, Emergency Generator at City Hall	150,000	-	-	-	-	-	150,000
24003, City Hall - Seismic Retrofit	250,000	-	-	-	-	-	250,000
25XXX, City Hall Elevators	-	250,000	250,000			-	500,000
25XXX, Demo of Former Chamber Building	-	75,000				-	75,000
Grand Total	**5,036,791**	**825,000**	**250,000**	**-**	**-**	**-**	**6,111,791**

Unfunded Projects

Project Name	Project Estimate
City Hall - Interior remodel	1,000,000
City Hall Storm Water Lift Station Pumps	85,000
City Yard Back-up Generator	100,000
Dispatch Center Renovation	500,000
Door Access - Phase II	250,000
Fire Station 3 - Renovation	2,200,000
Fire Station 5 - Renovation	600,000
City Council Chamber Renovation	400,000
City Hall - Exterior Improvement	400,000
Electric Vehicle Charging Upgrades	99,999
Grand Total	**5,634,999**

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

Capital Improvement Program

Category: Facilities

Funded Projects

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

Capital Improvement Program

Category: Facilities

New Projects Funded FY2024-25

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

Capital Improvement Program

Category: General

Funded Projects

Project	Prior Years	FYE 2025	FYE 2026	FYE 2027	FYE 2028	FYE 2029	Project Total
19038, Pre-Alerting System	435,520	-				-	435,520
21002, Permitting System	309,964	-	-	-	-	-	309,964
22008, Electrocardiograms Heart Monitors	265,000	-	-	-	-	-	265,000
22009, Police & Fire Radios	3,589,999	-	-	-	-	-	3,589,999
22010, Fire Station Repairs	499,406	-	-	-	-	-	499,406
22011, PSA for Health Dept. Services	368,224	-	-	-	-	-	368,224
22012, Job Training & Creating (Medians)	1,000,000	-	-	-	-	-	1,000,000
22013, Microwave system infrastructure	1,100,000	-	-	-	-	-	1,100,000
22014, Financial Accounting System	1,500,000	-	-	-	-	-	1,500,000
22015, Pathway Lighting	295,000	-	-	-	-	-	295,000
22016, Sports Field Lighting	930,000	-	-	-	-	-	930,000
22017, ADA Transition Plan	1,000,000	-	-	-	-	-	1,000,000
22019, Self-Contained Breathing Apparatus	1,050,000	-	-	-	-	-	1,050,000
22020, Pumper Fire Trucks (two)	1,928,856	-	-	-	-	-	1,928,856
22021, Ladder Truck (Quint)	1,829,529	-	-	-	-	-	1,829,529
22022, New Ambulances	1,686,252	-	-	-	-	-	1,686,252
23002, Fire Station 1 Replacement	1,457,470	-	-	-	-	-	1,457,470
23017, City Signage - Entry and Wayfinding	99,999	-	-	-	-	-	99,999
23018, Digital Aerial Data Acquisition	28,842	-	-	-	-	-	28,842
23021, BKK Detention Basin	1,000,000	-	-	-	-	-	1,000,000
Grand Total	**20,374,060**	**-**	**-**	**-**	**-**	**-**	**20,374,060**

Unfunded Projects

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

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

Capital Improvement Program

Category: General

Funded Projects

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

Capital Improvement Program

Category: General

Funded Projects

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

Capital Improvement Program

Category: Parks

Funded Projects

Project	Prior Years	FYE 2025	FYE 2026	FYE 2027	FYE 2028	FYE 2029	Project Total
22001, Galster Park Playground	400,000	-	-	-	-	-	400,000
22002, Orangewood Park Restroom	375,775	-	-	-	-	-	375,775
22003, Shadow Oak Parking Lot Imp.	800,000	-	-	-	-	-	800,000
23005, Parks Restroom Improvements	1,000,000	-	-	-	-	-	1,000,000
23006, Friendship Park Improvements	874,507	-	-	-	-	-	874,507
23007, Drinking Fountains & Picnic Areas	100,000	100,000	100,000	100,000	100,000	-	500,000
23012, Skate park mural	99,999	-	-	-	-	-	99,999
23019, Security Cameras & Lights	180,000	180,000	180,000	180,000	180,000	-	900,000
23022, Del Norte Tennis Courts	40,000	-	-	-	-	-	40,000
23023, Gingrich Basketball Courts	40,000	-	-	-	-	-	40,000
23024, Cortez Trash Enclosure & Goal Post	50,000	-	-	-	-	-	50,000
24001, Del Norte Park Imp. & Dog Park	1,300,000	-	-	-	-	-	1,300,000
24007, Cortez Equip. Room & Snack Bar	99,999	-	-	-	-	-	99,999
25XXX, Gingrich Park Tot Lot	-	340,000	-	-	-	-	340,000
25XXX, Lark Ellen House - Site Improvements	-	50,000				-	50,000
25XXX, Parks Master Plan	-	500,000				-	500,000
26XXX, California Park Tot Lot	-	-	340,000	-	-	-	340,000
Grand Total	**5,360,280**	**1,170,000**	**620,000**	**280,000**	**280,000**	**-**	**7,710,280**

Unfunded Projects

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

Total Parks Projects	**14,183,878**

Capital Improvement Program

Category: Parks

Funded Projects

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

Capital Improvement Program

Category: Parks

Funded Projects

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

Capital Improvement Program

Category: Parks

New Projects Funded FY2024-25

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

Capital Improvement Program

Category: Sewer

Funded Projects

Project	Prior Years	FYE 2025	FYE 2026	FYE 2027	FYE 2028	FYE 2029	Project Total
17022, Azusa Sewer Lift Station	4,196,451	-	-	-	-	-	4,196,451
21008, Sewer System Mgmt. Plan Update	75,000	-	-	-	-	-	75,000
21009, CIPP Lining Program	305,200	152,600	-	-	-	-	457,800
21010, Replace Glenview Sewer Main	3,500,000	-	-	-	-	-	3,500,000
21013, Sewer System Controls & Power	116,644	315,900	-	-	-	-	432,544
24004, Southside Sewer CIPP Lining	3,500,000	-	-	-	-	-	3,500,000
24005, Southside Sewer Replacement	2,500,000	-	-	-	-	-	2,500,000
25XXX, Closed Circuit TV inspection	-	100,000				-	100,000
25XXX, Lift Station at Quail Valley/Cameron	-	200,000				-	200,000
25XXX, Sewer Main Replacement Area 116-1	-	666,000				-	666,000
25XXX, Sewer Main Replacement Area 161-1	-	143,900				-	143,900

Unfunded Projects

Project Name	Project Estimate
Grand Total	

Total Sewer Projects	16,271,695

Capital Improvement Program

Category: Sewer

Funded Projects

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

Capital Improvement Program

Category: Sewer

New Projects Funded FY2024-25

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

Capital Improvement Program

Category: Streets

Funded Projects

Project	Prior Years	FYE 2025	FYE 2026	FYE 2027	FYE 2028	FYE 2029	Project Total
19006, Azusa Ave Street Rehab	2,511,848	-	-	-	-	-	2,511,848
21014, Sidewalk, Curb & Gutter Repairs	360,000	180,000	180,000	-	-	-	720,000
21015, Sidewalk & Concrete Repairs	140,000	70,000	70,000	-	-	-	280,000
21016, Median Landscaping	1,500,000	350,000	350,000	350,000	350,000	-	2,900,000
21019, Street Lights LED's Conversion	300,000	-	-	-	-	-	300,000
21031, Sidewalk Assessment & Repair	240,000	-	-	-	-	-	240,000
22004, Pedestrian & Vehicle Safety Imp.	1,848,300	1,000,000	1,000,000	1,000,000	1,000,000	-	5,848,300
22006, Catch Basin Cleaning	120,000	200,000	-	-	-	-	320,000
22027, Citrus Ave Rehab	160,203	-				-	160,203
23014, Residential Street Rehab (22-23)	4,111,971	-	-	-	-	-	4,111,971
23029, Bus Shelter Replacement	995,269	-	-	-	-	-	995,269
23031, PMP Update	87,980	-	90,000			-	177,980
23033, Workman Ave Rehab	89,755	-	-	-	-	-	89,755
24006, Catch Basin CPS Unit Upgrade	500,000	-	-	-	-	-	500,000
24008, Residential Street Rehab (23-24)	2,600,000	-	-	-	-	-	2,600,000
25001, Residential Street Rehab (24-25)	-	5,363,000	-	-	-	-	5,363,000
25XXX, Street Sweeping Signs & Equip.	-	1,200,000				-	1,200,000
25XXX, Street Underpass Pumps	-	300,000	300,000	300,000	150,000	150,000	1,200,000
25XXX, Streetlight Replacement (annual)	-	100,000				-	100,000
25XXX, Trash Capture Device Install	-	2,000,000				-	2,000,000
26001, Residential Street Rehab (25-26)	-	-	5,524,000	-	-	-	5,524,000
27001, Residential Street Rehab (26-27)	-	-	-	5,689,000	-	-	5,689,000
28001, Residential Street Rehab (27-28)	-	-	-	-	5,796,000	-	5,796,000
29001, Residential Street Rehab (28-29)	-	-	-	-	-	-	-
Grand Total	**15,565,326**	**10,763,000**	**7,514,000**	**7,339,000**	**7,296,000**	**150,000**	**48,627,326**

Unfunded Projects

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

Total Streets Projects	**48,727,325**

Capital Improvement Program

Category: Streets

Funded Projects

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

Capital Improvement Program

Category: Streets

Funded Projects

Project, Funding Source	Prior Years	FYE 2025	FYE 2026	FYE 2027	FYE 2028	FYE 2029	Project Total
197 Measure W	-	1,200,000				-	1,200,000
25XXX, Street Underpass Pumps							
235 Measure M	-	300,000	300,000	300,000	150,000	150,000	1,200,000
25XXX, Streetlight Replacement (annual)							
235 Measure M	-	100,000				-	100,000
25XXX, Trash Capture Device Install							
197 Measure W	-	2,000,000				-	2,000,000
26001, Residential Street Rehab (25-26)							
235 Measure M	-	-	2,048,000	-	-	-	2,048,000
237 SB1	-	-	3,476,000	-	-	-	3,476,000
27001, Residential Street Rehab (26-27)							
235 Measure M	-	-	-	2,109,000	-	-	2,109,000
237 SB1	-	-	-	3,580,000	-	-	3,580,000
28001, Residential Street Rehab (27-28)							
235 Measure M	-	-	-	-	2,109,000	-	2,109,000
237 SB1	-	-	-	-	3,687,000	-	3,687,000
29001, Residential Street Rehab (28-29)							
235 Measure M	-	-	-	-	-	-	-
237 SB1	-	-	-	-	-	-	-
Grand Total	**11,275,620**	**10,763,000**	**7,424,000**	**7,339,000**	**7,296,000**	**150,000**	**44,247,620**

Capital Improvement Program

Category: Streets

New Projects Funded FY2024-25

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

Capital Improvement Program

Category: Traffic

Funded Projects

Project	Prior Years	FYE 2025	FYE 2026	FYE 2027	FYE 2028	FYE 2029	Project Total
21024, Traf Sig Controller & Bckp Battery	150,000	90,000	90,000	-	-	-	330,000
21025, Traffic Control Devices Install	60,000	30,000	-	-	-	-	90,000
23008, Regional Signal Synchronization	1,000,000	800,000	-	-	-	-	1,800,000
23009, Lark Ellen/Badillo Traffic Signal Imp.	200,000	-	-	-	-	-	200,000
23010, Cameron/Citrus Traffic Signal	500,000	-	-	-	-	-	500,000
23016, Traf. Signs, Stripping, Pvmt. Markers	600,000	100,000	100,000	100,000	100,000	-	1,000,000
23027, Pedestrian & Vehicle Safety Imp. 22-2	291,260	500,000	500,000	500,000	500,000	-	2,291,260
23028, HSIP Cycle 10 Improvements	3,074,460	800,000				-	3,874,460
23032, Azusa Pedestrian & Signal Imp.	7,000,000	-				-	7,000,000
25XXX, Glendora/Vincent	-	100,000				-	100,000
25XXX, Nogales St Connector Improvements	-	300,000				-	300,000
25XXX, Traffic & Engineering Surveys	-	100,000	-	-	-	-	100,000
25XXX, Traffic Improvements at Intersections	-	1,000,000				-	1,000,000
Grand Total	**12,875,720**	**3,820,000**	**690,000**	**600,000**	**600,000**	**-**	**18,585,720**

Unfunded Projects

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

Total Traffic Projects	**20,965,720**

Capital Improvement Program

Category: Traffic

Funded Projects

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

Capital Improvement Program

Category: Traffic

New Projects Funded FY2024-25

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

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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
2025	578,918
2026	578,918
2027	578,918
2028	578,918
2029	578,918
2030-2034	2,894,590
2035	578,918
Total	**$6,368,098**

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

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
2025	445,000	403,500	285,000	295,795	1,429,295
2026	465,000	381,250	305,000	278,552	1,429,802
2027	495,000	358,000	325,000	260,100	1,438,100
2028	515,000	307,500	345,000	240,372	1,407,872
2029	540,000	333,250	365,000	219,431	1,457,681
2030-2034	3,135,000	1,104,750	2,180,000	737,505	7,157,255
2035-2036	2,475,000	187,250	1,070,000	98,334	3,830,584
Total 2006 Bonds	**$8,070,000**	**$3,075,500**	**$4,875,000**	**$2,130,089**	**$18,150,589**

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
2025	585,000	750,650	405,000	116,100	1,856,750
2026	620,000	721,400	420,000	99,471	1,860,871
2027	645,000	690,400	440,000	81,751	1,857,151
2028	680,000	658,150	455,000	62,968	1,856,118
2029	710,000	624,150	480,000	43,316	1,857,466
2030-2034	6,260,000	2,688,400	500,000	22,345	9,470,745
2035-2039	6,680,000	541,000	-	-	7,221,000
2040-2044	580,000	48,000	-	-	628,000
Total 2018 Bonds	**$16,760,000**	**$6,722,150**	**$2,700,000**	**$425,951**	**$26,608,101**

Debt Service

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

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

Year-ending June 30	2020 Series A Principal	2020 Series A Interest	Total
2025	4,525,000	6,813,563	11,338,563
2026	4,560,000	6,711,662	11,271,662
2027	4,900,000	6,596,631	11,496,631
2028	5,265,000	6,462,372	11,727,372
2029	5,650,000	6,308,906	11,958,906
2030-2034	34,920,000	28,555,905	63,475,905
2035-2039	49,020,000	21,071,041	70,091,041
2040-2044	67,370,000	10,012,559	77,382,559
2045	16,105,000	313,403	16,418,403
Total 2020 Bonds	**$192,315,000**	**$92,846,042**	**$285,161,042**

Notes Payable

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

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

Year-ending June 30	Energy Principal	Energy Interest	Solar Principal	Solar Interest	Total
2025	184,780	80,137	98,902	111,098	474,917
2026	205,201	74,346	102,494	107,506	489,547
2027	204,031	68,096	106,217	103,783	482,127
2028	207,426	61,848	110,076	99,924	479,274
2029	214,714	55,466	114,074	95,926	480,180
2030-2034	1,211,401	172,031	635,618	414,382	2,433,432
2035-2039	445,718	14,035	1,251,661	267,142	1,978,556
2040-2041	-	-	691,518	31,027	722,545
Total 2018 Bonds	**$2,673,271**	**$525,959**	**$3,110,560**	**$1,230,788**	**$7,540,578**

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
2025	578,918	1,407,281	1,429,295	1,856,750	11,338,563	474,917	17,085,724
2026	578,918	1,278,007	1,429,802	1,860,871	11,271,662	489,547	16,908,807
2027	578,918	203,409	1,438,100	1,857,151	11,496,631	482,127	16,056,336
2028	578,918	448,469	1,407,872	1,856,118	11,727,372	479,274	16,498,023
2029	578,918	473,700	1,457,681	1,857,466	11,958,906	480,180	16,806,851
2030-34	2,894,590	705,500	7,157,255	9,470,745	63,475,905	2,433,432	86,137,427
2035-39	578,909	-	3,830,584	7,221,000	70,091,041	1,978,556	83,700,090
2040-44	-	-	-	628,000	77,382,559	722,545	78,733,104
2045	-	-	-	-	16,418,403	-	16,418,403
Total	**$6,368,089**	**$4,516,366**	**$18,150,589**	**$26,608,101**	**$285,161,042**	**$7,540,578**	**$348,344,765**

Debt Ratings

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

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

Fund 300 - Debt Service - City

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

Fund Overview

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

FY2024-2025 Expenditures

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

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

Summary of Other Funds

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

Summary of Other Funds

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

Summary of Other Funds

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

Fund 116 - State Asset Forfeiture

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

Fund Overview

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

FY2024-2025 Expenditures

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

Fund 117 - Equitable Sharing-USDOJ

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

Fund Overview

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

Disclosure

Having received sufficient federal equitable sharing revenue stemming from joint local-federal narcotics cases, the Chief of Police has prioritized the following appropriations in FY 2024-25. These appropriations adhere to the spending rules and supplanting prohibitions detailed in the Guide to Equitable Sharing for State, Local, and Tribal Law Enforcement Agencies.

FY2024-2025 Expenditures

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

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

- Law enforcement computer system technology hardware, services, and licenses. These include firewalls, dispatch console maintenance, information technology support services, virtualized infrastructure items, and software licenses. **$430,000**

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

- Police vehicles and mounted equipment. **$300,000**

- Equipment items including body-worn & in-car camera system, tactical response equipment, location tracking equipment, radio equipment, handheld ticketing equipment, and simulator training equipment. **$515,000**

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

Fund 118 - Equitable Sharing-Treasury

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

Fund Overview

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

Disclosure

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

FY2024-2025 Expenditures

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

Fund 119 - Air Quality Improvement Trust

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

Fund Overview

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

FY2024-2025 Expenditures

Expenditures are proposed to fund 5 new vehicles.

Fund 120 - Prop A Discretionary

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

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

Fund Overview

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

FY2024-2025 Expenditures

Expenditures will be used for regional transportation professional services.

Fund 121 - Prop A

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

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

Fund Overview

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

FY2024-2025 Expenditures

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

Fund 122 - Prop C

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

Revenues Less Expenditures	**439,939**	**346,516**	**(124,667)**	**(80,818)**	**(67,362)**
Net Transfers	-	-	-	-	-
Net Change in Fund Balance	439,939	346,516	(124,667)	(80,818)	(67,362)
Beginning Fund Balance	1,540,506	1,980,445	2,326,961	2,326,961	2,246,143
Ending Fund Balance	**1,980,445**	**2,326,961**	**2,202,294**	**2,246,143**	**2,178,781**

Fund Overview

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

FY2024-2025 Expenditures

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

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

Fund 124 - Gasoline Tax

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

Fund Overview

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

FY2024-2025 Expenditures

Expenditures are used for street maintenance operations.

Fund 127 - Police Donations

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

Fund Overview

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

FY2024-2025 Expenditures

Expenditures are proposed to fund materials for various police programs.

Fund 128 - Transportation Development Act

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

Fund Overview

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

FY2024-2025 Expenditures

FY2024-2025 Expenditures are programmed in the CIP.

Fund 129 - AB 939

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

Fund Overview

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

FY2024-2025 Expenditures

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

Fund 130 - Bureau of Justice Asst.

	FY2021-22 Actual	FY2022-23 Actual	Original Budget FY2023-24	Estimated FY2023-24	Proposed Budget FY2024-5	Increase/ (Decrease)
Revenue						
From Other Agencies	20,715	19,375	20,869	20,869	-	(20,869)
Revenue Total	**20,715**	**19,375**	**20,869**	**20,869**	**-**	**(20,869)**
Expenditures						
Materials & Services	20,715	19,375	20,869	20,869	-	(20,869)
Expenditures Total	**20,715**	**19,375**	**20,869**	**20,869**	**-**	**(20,869)**
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.

FY2024-2025 Expenditures

There are not any expenditures planned for FY2024-2025.

Fund 131 - Community Dev. Block Grant

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

Fund Overview

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

FY2024-2025 Expenditures

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

Fund 140 - STP Local

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

Fund Overview

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

FY2024-2025 Expenditures

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

Fund 143 - LA County Park Bond

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

Fund Overview

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

FY2024-2025 Expenditures

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

Fund 145 - Waste Mgt Enforcement Grant

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

Fund Overview

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

FY2024-2025 Expenditures

Funding is included for Landfill regulatory compliance consultants.

Fund 146 - Senior Meals Program

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

Fund Overview

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

FY2024-2025 Expenditures

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

Fund 149 - Used Oil Block Grant

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

Fund Overview

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

FY2024-2025 Expenditures

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

Fund 150 - Inmate Welfare

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

Fund Overview

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

FY2024-2025 Expenditures

Expenditures will be used for inmate welfare.

Fund 153 - Public Safety Augmentation

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

Fund Overview

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

FY2024-2025 Expenditures

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

Fund 155 - COPS/SLESF

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

Fund Overview

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

FY2024-2025 Expenditures

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

Fund 158 - CRV Recycling Grant

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

Fund Overview

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

FY2024-2025 Expenditures

Expenditures are used for recycling activities.

Fund 160 - Capital Projects

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

Fund Overview

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

FY2024-2025 Expenditures

Capital projects are outlined in the Capital Improvement Program.

Fund 161 - Construction Tax

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

Fund Overview

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

FY2024-2025 Expenditures

Expenditures will be used for construction improvements.

Fund 162 - Information Technology

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

Fund Overview

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

FY2024-2025 Expenditures

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

Fund 164 - Police Facilities Dev. Impact Fees

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

Fund Overview

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

FY2024-2025 Expenditures

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

Fund 165 - Fire Facilities Dev. Impact Fees

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

Fund Overview

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

FY2024-2025 Expenditures

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

Fund 166 - Park Facilities Dev. Impact Fees

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

Fund Overview

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

FY2024-2025 Expenditures

Capital projects are outlined in the Capital Improvement Program.

Fund 167 - Admin. Facilities Dev. Impact Fees

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

Fund Overview

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

FY2024-2025 Expenditures

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

Fund 168 - PW Facilities Dev. Impact Fees

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

Fund Overview

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

FY2024-2025 Expenditures

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

Fund 169 - Park Acquisition Fund

	FY2021-22 Actual	FY2022-23 Actual	Original Budget FY2023-24	Estimated FY2023-24	Proposed Budget FY2024-25	Increase/ (Decrease)
Revenue						
Charges For Service	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-
Use of Money & Property	33,704	5,651	25,140	45,100	47,400	22,260
Revenue Total	**33,704**	**5,651**	**25,140**	**45,100**	**47,400**	**22,260**
Expenditures						
Materials & Services	-	-	-	-	-	-
Capital Assets	21,215	75,497	104,795	104,795	-	(104,795)
Debt Service	-	-	-	-	-	-
Expenditures Total	**21,215**	**75,497**	**104,795**	**104,795**	**-**	**(104,795)**

Revenues Less Expenditures	**(69,846)**	**12,489**	**(79,655)**	**(59,695)**	**47,400**
Net Transfers	-	-	-	-	-
Net Change in Fund Balance	(69,846)	12,489	(79,655)	(59,695)	47,400
Beginning Fund Balance	2,251,481	2,181,635	2,194,124	2,194,124	2,134,429
Ending Fund Balance	**2,181,635**	**2,194,124**	**2,114,469**	**2,134,429**	**2,181,829**

Fund Overview

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

FY2024-2025 Expenditures

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

Fund 170 - PDF A - Del Norte

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

Fund Overview

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

FY2024-2025 Expenditures

Capital projects are outlined in the Capital Improvement Program.

Fund 171 - PDF B Palm View

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

Fund Overview

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

FY2024-2025 Expenditures

Capital projects are outlined in the Capital Improvement Program.

Fund 172 - PDF C Orangewood - Ca

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

Fund Overview

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

FY2024-2025 Expenditures

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

Fund 173 - PDF D Walmerado-Cam.

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

Fund Overview

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

FY2024-2025 Expenditures

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

Fund 174 - PDF E - Cortez

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

Fund Overview

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

FY2024-2025 Expenditures

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

Fund 175 - PDF F - Gal-Wogrov-Cam

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

Fund Overview

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

FY2024-2025 Expenditures

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

Fund 179 - ARPA Local Fiscal Recovery Funds

	FY2021-22 Actual	FY2022-23 Actual	Original Budget FY2023-24	Estimated FY2023-24	Proposed Budget FY2024-25	Increase/ (Decrease)
Revenue						
Use of Money & Property	-	-	-	-	-	-
From Other Agencies	1,931,560	9,197,139	-	-	-	-
Revenue Total	**1,931,560**	**9,197,139**	**-**	**-**	**-**	**-**
Expenditures						
Salaries & Benefits	335,000	466,453	-	-	-	-
Materials & Services	77,500	20,833	-	-	-	-
Capital Assets	1,519,060	8,704,067	-	-	-	-
Expenditures Total	**1,931,560**	**9,191,353**	**-**	**-**	**-**	**-**
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.

FY2024-2025 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

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

Fund Overview

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

FY2024-2025 Expenditures

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

Fund 181 - Maintenance District #1

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

Fund Overview

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

FY2024-2025 Expenditures

Expenditures will be used for ongoing maintenance within the District.

Fund 182 - Maintenance District #2

	FY2021-22 Actual	FY2022-23 Actual	Original Budget FY2023-24	Estimated FY2023-24	Proposed Budget FY2024-25	Increase/ (Decrease)
Revenue						
Revenue						
Property Tax	234,663	230,755	249,500	249,500	254,500	5,000
Use of Money & Property	14,761	2,034	7,550	21,100	22,200	14,650
Revenue Total	**249,424**	**232,789**	**257,050**	**270,600**	**276,700**	**19,650**
Revenue Total	**249,424**	**232,789**	**257,050**	**270,600**	**276,700**	**19,650**
Expenditures						
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**	**-**
Maintenance Service						
Materials & Services	-	-	200,000	200,000	200,000	-
Maintenance Service Total	**-**	**-**	**200,000**	**200,000**	**200,000**	**-**
Vehicles						
Capital Assets	-	-	171,092	171,092	100,000	(71,092)
Vehicles Total	**-**	**-**	**171,092**	**171,092**	**100,000**	**(71,092)**
District Maintenance						
Allocated Costs	24,600	24,600	26,920	26,920	64,230	37,310
Materials & Services	18,263	23,680	90,320	90,220	90,420	100
Salaries & Benefits	33,593	40,121	29,692	31,648	49,888	20,196
District Maintenance Total	**76,456**	**88,401**	**146,932**	**148,788**	**204,538**	**57,606**
District Engineering						
Materials & Services	2,543	2,543	5,140	5,140	5,140	-
District Engineering Total	**2,543**	**2,543**	**5,140**	**5,140**	**5,140**	**-**
Expenditures Total	**80,999**	**92,944**	**528,164**	**530,020**	**514,678**	**(13,486)**

Revenues Less Expenditures	**139,845**	**168,425**	**(271,114)**	**(259,420)**	**(237,978)**
Net Transfers	(9,000)	-	-	-	-
Net Change in Fund Balance	130,845	168,425	(271,114)	(259,420)	(237,978)
Beginning Fund Balance	752,859	883,704	1,052,129	1,052,129	792,709
Ending Fund Balance	**883,704**	**1,052,129**	**781,015**	**792,709**	**554,731**

Fund Overview

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

FY2024-2025 Expenditures

Expenditures will be used for ongoing maintenance within the District.

Fund 183 - WC CSS CFD

	FY2021-22 Actual	FY2022-23 Actual	Original Budget FY2023-24	Estimated FY2023-24	Proposed Budget FY2024-25	Increase/ (Decrease)
Revenue						
Revenue						
Other Taxes	89,427	107,649	98,500	98,500	100,400	1,900
Use of Money & Property	1,095	7,153	4,550	10,200	10,700	6,150
Revenue Total	**90,522**	**114,802**	**103,050**	**108,700**	**111,100**	**8,050**
Revenue Total	**90,522**	**114,802**	**103,050**	**108,700**	**111,100**	**8,050**
Expenditures						
National Pollutant Discharge Elimination System (NPDES)						
Materials & Services	8,000	8,000	8,000	8,000	8,000	-
National Pollutant Discharge Elimir	**8,000**	**8,000**	**8,000**	**8,000**	**8,000**	**-**
District Maintenance						
Materials & Services	36,317	36,354	72,400	72,500	75,900	3,500
Allocated Costs	11,200	11,200	12,350	12,350	53,360	41,010
District Maintenance Total	**47,517**	**47,554**	**84,750**	**84,850**	**129,260**	**44,510**
District Engineering						
Materials & Services	5,130	5,130	10,300	10,300	10,300	-
District Engineering Total	**5,130**	**5,130**	**10,300**	**10,300**	**10,300**	**-**
Expenditures Total	**60,647**	**60,684**	**103,050**	**103,150**	**147,560**	**44,510**

Revenues Less Expenditures	**29,875**	**54,118**	**-**	**5,550**	**(36,460)**
Net Transfers	-	-	-	-	-
Net Change in Fund Balance	29,875	54,118	-	5,550	(36,460)
Beginning Fund Balance	405,651	435,526	489,644	489,644	495,194
Ending Fund Balance	**435,526**	**489,644**	**489,644**	**495,194**	**458,734**

Fund Overview

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

FY2024-2025 Expenditures

Expenditures will be used for ongoing maintenance within the District.

Fund 184 - Maintenance District #4

	FY2021-22 Actual	FY2022-23 Actual	Original Budget FY2023-24	Estimated FY2023-24	Proposed Budget FY2024-25	Increase/ (Decrease)
Revenue						
Revenue						
Charges For Service	1,003,441	995,517	1,013,390	1,013,390	1,023,520	10,130
Use of Money & Property	5,468	32,299	17,960	39,200	41,200	23,240
Revenue Total	**1,008,909**	**1,027,816**	**1,031,350**	**1,052,590**	**1,064,720**	**33,370**
Revenue Total	**1,008,909**	**1,027,816**	**1,031,350**	**1,052,590**	**1,064,720**	**33,370**
Expenditures						
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	-	-	185,053	185,053	100,000	(85,053)
Vehicles Total	**-**	**-**	**185,053**	**185,053**	**100,000**	**(85,053)**
District Maintenance						
Salaries & Benefits	68,999	73,949	69,737	72,855	88,329	18,592
Materials & Services	646,706	803,696	1,132,760	1,135,360	982,200	(150,560)
Allocated Costs	197,600	197,600	210,850	210,850	214,490	3,640
District Maintenance Total	**913,305**	**1,075,245**	**1,413,347**	**1,419,065**	**1,285,019**	**(128,328)**
District Engineering						
Materials & Services	3,993	8,370	19,650	19,650	19,650	-
District Engineering Total	**3,993**	**8,370**	**19,650**	**19,650**	**19,650**	**-**
Expenditures Total	**992,298**	**1,158,615**	**1,693,050**	**1,698,768**	**1,479,669**	**(213,381)**

Revenues Less Expenditures	**16,611**	**(130,799)**	**(661,700)**	**(646,178)**	**(414,949)**
Net Transfers	9,000	-	-	-	-
Net Change in Fund Balance	25,611	(130,799)	(661,700)	(646,178)	(414,949)
Beginning Fund Balance	2,147,449	2,173,060	2,042,261	2,042,261	1,396,083
Ending Fund Balance	**2,173,060**	**2,042,261**	**1,380,561**	**1,396,083**	**981,134**

Fund Overview

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

FY2024-2025 Expenditures

Expenditures will be used for ongoing maintenance within the District.

Fund 186 - Maintenance District #6

	FY2021-22 Actual	FY2022-23 Actual	Original Budget FY2023-24	Estimated FY2023-24	Proposed Budget FY2024-25	Increase/ (Decrease)
Revenue						
Revenue						
Charges For Service	158,578	155,758	158,220	158,220	159,800	1,580
Use of Money & Property	671	4,446	2,060	6,000	6,300	4,240
Revenue Total	**159,249**	**160,204**	**160,280**	**164,220**	**166,100**	**5,820**
Revenue Total	**159,249**	**160,204**	**160,280**	**164,220**	**166,100**	**5,820**
Expenditures						
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**	**-**
Maintenance Service						
Materials & Services	-	-	100,000	100,000	75,000	(25,000)
Maintenance Service Total	**-**	**-**	**100,000**	**100,000**	**75,000**	**(25,000)**
Vehicles						
Capital Assets	-	-	7,098	7,098	-	(7,098)
Vehicles Total	**-**	**-**	**7,098**	**7,098**	**-**	**(7,098)**
District Maintenance						
Salaries & Benefits	19,074	19,926	21,096	22,852	41,554	20,458
Materials & Services	70,137	64,136	151,720	151,420	118,620	(33,100)
Allocated Costs	32,600	32,600	34,710	34,710	50,530	15,820
District Maintenance Total	**121,811**	**116,662**	**207,526**	**208,982**	**210,704**	**3,178**
District Engineering						
Materials & Services	2,320	4,457	12,420	12,420	12,420	-
District Engineering Total	**2,320**	**4,457**	**12,420**	**12,420**	**12,420**	**-**
Expenditures Total	**129,131**	**126,119**	**332,044**	**333,500**	**303,124**	**(28,920)**

Revenues Less Expenditures	**30,118**	**34,085**	**(171,764)**	**(169,280)**	**(137,024)**
Net Transfers	-	-	-	-	-
Net Change in Fund Balance	30,118	34,085	(171,764)	(169,280)	(137,024)
Beginning Fund Balance	246,883	277,001	311,086	311,086	141,806
Ending Fund Balance	**277,001**	**311,086**	**139,322**	**141,806**	**4,782**

Fund Overview

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

FY2024-2025 Expenditures

Expenditures will be used for ongoing maintenance within the District.

Fund 187 - Maintenance District #7

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

Fund Overview

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

FY2024-2025 Expenditures

Expenditures will be used for ongoing maintenance within the District.

Fund 188 - Citywide Maintenance District

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

Fund Overview

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

FY2024-2025 Expenditures

Expenditures will be used for ongoing maintenance within the District.

Fund 189 - Sewer Maintenance

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

Fund Overview

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

FY2024-2025 Expenditures

Expenditures will be used for ongoing maintenance within the District.

Fund 190 - Auto Plaza Improvement District

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

Fund Overview

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

FY2024-2025 Expenditures

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

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

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

Fund 191 - General Plan Update

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

Fund Overview

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

FY2024-2025 Expenditures

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

Fund 197 - Measure W Stormwater

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

Fund Overview

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

FY2024-2025 Expenditures

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

Activity Name	New or Existing	Type	Annual Plan Amount
Catch Basin Maintenance	Existing	Program	200,000
Contracted Municipal NPDES Permit Services	Existing	Program	90,000
Contracted Municipal NPDES Permit Services	Existing	Program	163,000
Fee to issue, administer, and enforce the MS4 NPDES Permit and Sanitary Sewer WDR	Existing	Program	67,000
Infrastructure Project Planning, Funding, Design, and Construction	New	Program	900,000
Safe Clean Water Program Administration, including Stakeholder and Community Outreach/Engagement	New	Program	25,000
Street Sweeping Parking Restriction Signs & Equipment	New	Project	1,200,000
Trash Capture Device Installations	New	Project	2,000,000
Water Quality Programs Administration and Coordination	Existing	Program	30,000
		TOTAL	**4,675,000**

Fund 205 - PEG Fund

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

Fund Overview

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

FY2024-2025 Expenditures

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

Fund 212 - Art In Public Places

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

Fund Overview

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

FY2024-2025 Expenditures

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

Fund 220 - WC Community Svcs Foundation

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

Fund Overview

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

FY2024-2025 Expenditures

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

Fund 224 - Measure R

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

Fund Overview

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

FY2024-2025 Expenditures

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

Fund 225 - CDBG - R

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

Fund Overview

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

FY2024-2025 Expenditures

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

Fund 232 - Non-Federal Grants

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

Fund Overview

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

FY2024-2025 Expenditures

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

Fund 233 - Taskforce Reg. Autotheft Prev.

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

Fund Overview

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

FY2024-2025 Expenditures

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

Fund 234 - Officer Wellness & Mental Health

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

Fund Overview

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

FY2024-2025 Expenditures

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

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

Fund 235 - Measure M

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

Fund Overview

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

FY2024-2025 Expenditures

Projects are outlined in the Capital Improvement Program.

Fund 236 - Measure A

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

Fund Overview

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

FY2024-2025 Expenditures

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

Fund 237 - SB1 - Road Maintenance Rehab

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

Fund Overview

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

FY2024-2025 Expenditures

Projects are outlined in the Capital Improvement Program.

Fund 240 - Measure H

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

Fund Overview

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

FY2024-2025 Expenditures

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

Fund 241 - CASP Certification & Training

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

Fund Overview

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

FY2024-2025 Expenditures

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

Fund 242 - Sportsplex

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

Fund Overview

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

FY2024-2025 Expenditures

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

Schedule of Positions

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

Fund 361 - Self Insurance General/Auto Liab

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

Fund Overview

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

FY2024-2025 Expenditures

The allocation percentages for FY2024-25 are proposed to remain the same.

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

Fund 363 - Self-Insurance Workers' Comp

	FY2021-22 Actual	FY2022-23 Actual	Original Budget FY2023-24	Estimated FY2023-24	Proposed Budget FY2024-25	Increase/ (Decrease)
Revenue						
Interdept Charges						
Interfund Charges	1,885,129	1,793,341	1,497,039	1,497,039	2,772,200	1,275,161
Interdept Charges Total	**1,885,129**	**1,793,341**	**1,497,039**	**1,497,039**	**2,772,200**	**1,275,161**
Revenue Total	**1,885,129**	**1,793,341**	**1,497,039**	**1,785,327**	**2,772,200**	**1,275,161**
Expenditures						
Materials & Services						
Actuarial Adjustment	(69,922)	7,008,598	-	-	-	-
Claim Paid	1,264,758	2,175,880	2,549,002	3,152,500	2,241,000	(308,002)
Insurance	495,854	498,369	505,952	505,952	531,200	25,248
Miscellaneous Expenses	60,376	57,869	-	-	-	-
Professional Services	-	35,519	-	-	-	-
Materials & Services Total	**1,751,066**	**9,776,235**	**3,054,954**	**3,658,452**	**2,772,200**	**(282,754)**
Expenditures Total	**1,751,066**	**9,776,235**	**3,054,954**	**3,658,452**	**2,772,200**	**(282,754)**

Revenues Less Expenditures	**134,063**	**(7,982,894)**	**(1,557,915)**	**(1,873,125)**	**-**
Net Transfers	(448,243)	250,000	1,000,000	1,873,125	-
Net Change in Fund Balance	(314,180)	(7,732,894)	(557,915)	-	-
Beginning Fund Balance	2,555,597	2,241,417	(5,491,477)	(5,491,477)	(5,491,477)
Ending Fund Balance	**2,241,417**	**(5,491,477)**	**(6,049,392)**	**(5,491,477)**	**(5,491,477)**

Fund Overview

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

FY2024-2025 Expenditures

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

Fund 365 - Fleet Management

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

Fund Overview

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

FY2024-2025 Expenditures

Funding includes fuel and vehicle repair costs.

Fund 367 - Vehicle Replacement

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

Fund Overview

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

FY2024-2025 Expenditures

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

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

Fund 368 - Retirement Health Savings Plan

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

Fund Overview

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

FY2024-2025 Expenditures

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

Fund 375 - Police Enterprise

	FY2021-22 Actual	FY2022-23 Actual	Original Budget FY2023-24	Estimated FY2023-24	Proposed Budget FY2024-25	Increase/ (Decrease)
Revenue						
Charges For Service	43	-	-	-	-	-
Sales	916,416	686,731	647,200	647,200	743,600	96,400
Use of Money & Property	429	30	80	-	-	(80)
Revenue Total	**916,888**	**686,761**	**647,280**	**647,200**	**743,600**	**96,320**
Expenditures						
Salaries & Benefits	129,639	134,869	133,798	133,798	27,304	(106,494)
Materials & Services	66,705	80,197	83,800	83,800	85,000	1,200
Allocated Costs	523,568	465,168	468,400	468,400	576,500	108,100
Expenditures Total	**719,912**	**680,234**	**685,998**	**685,998**	**688,804**	**2,806**
Revenues Less Expenditures	**196,976**	**6,527**	**(38,718)**	**(38,798)**	**54,796**	
Net Transfers	-	-	-	-	-	
Net Change in Fund Balance	196,976	6,527	(38,718)	(38,798)	54,796	
Beginning Fund Balance	(55,030)	141,946	148,473	148,473	109,675	
Ending Fund Balance	**141,946**	**148,473**	**109,755**	**109,675**	**164,471**	

Fund Overview

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

FY2024-2025 Expenditures

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

Fund 810 - Redevelopment Obligation Ret.

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

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.

FY2024-2025 Expenditures

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

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

Fund 815 - Successor Agency Admin.

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

Fund Overview

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

FY2024-2025 Expenditures

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

Fund 820 - Successor Housing Agency

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

Fund Overview

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

FY2024-2025 Expenditures

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

Schedule of Positions

Authority

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

Summary of Changes

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

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

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

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

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

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

Summary of Positions

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

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

Schedule of Positions

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

Schedule of Positions

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

Schedule of Positions

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

Schedule of Positions

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

Schedule of Positions

	FY2021-22 Actual	FY2022-23 Actual	Original Budget FY2023-24	Estimated FY2023-24	Proposed Budget FY2024-25	Change
Fire						
Full-Time Sworn						
Assistant Fire Chief	3	3	3	3	3	0
Fire Captain	16	15	15	15	15	0
Fire Chief	1	1	1	1	1	0
Fire Engineer	15	15	15	15	15	0
Firefighter	9	9	9	9	9	0
Firefighter/Paramedic	27	27	27	27	27	0
Full-Time Sworn Total	**71**	**70**	**70**	**70**	**70**	**0**
Full-Time						
Administrative Aide	2	2	2	2	2	0
Fire Protection Specialist	1	1	1	1	1	0
Management Analyst I	0	1	1	1	1	0
Sr Administrative Assistant	1	1	1	1	1	0
Full-Time Total	**4**	**5**	**5**	**5**	**5**	**0**
Part-Time						
Fire Protection Specialist	1	1	1	2	1	-1
Part-Time Total	**1**	**1**	**1**	**2**	**1**	**-1**
Fire Total	**76**	**76**	**76**	**77**	**76**	**-1**

Schedule of Positions

	FY2021-22 Actual	FY2022-23 Actual	Original Budget FY2023-24	Estimated FY2023-24	Proposed Budget FY2024-25	Change
Police						
Full-Time Sworn						
Corporal	17	17	17	17	17	0
Lieutenant	6	6	6	6	6	0
Police Captain	2	2	2	2	2	0
Police Chief	1	1	1	1	1	0
Police Officer	54	54	58	58	58	0
Police Officer Recruit	9	9	5	5	5	0
Sergeant	13	13	13	13	13	0
Full-Time Sworn Total	**102**	**102**	**102**	**102**	**102**	**0**
Full-Time						
Code Enforcement Supervisor	1	1	1	1	1	0
Communications Manager	1	1	1	1	1	0
Communications Supervisor	4	4	4	4	4	0
Community Services Officer	8	8	8	8	8	0
Criminal Justice Res Analyst I	1	1	1	1	1	0
Forensic Specialist Supervisor	1	1	1	1	1	0
Jailer	6	6	6	6	6	0
Lead Jailer	1	1	1	1	1	0
Police Admin Svcs Manager	1	1	1	1	1	0
Police Records Manager	1	1	1	1	1	0
Police Records Specialist I	3	3	3	3	3	0
Police Records Specialist II	4	4	4	4	4	0
Police Records Supervisor	0	1	1	1	1	0
Public Safety Dispatcher	8	8	8	8	8	0
Sr Administrative Assistant	2	2	2	2	2	0
Sr Communications Operator	4	4	4	4	4	0
User Support Specialist	1	1	1	0	0	1
Victim Advocate	1	1	1	1	1	0
Full-Time Total	**48**	**49**	**49**	**48**	**48**	**1**

Schedule of Positions

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

Schedule of Positions

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

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Glossary of Terms

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Glossary of Terms

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

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

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

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

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

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

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

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

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

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

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

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

Glossary of Terms

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

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

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

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

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

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

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

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

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

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

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

Glossary of Acronyms

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

Glossary of Acronyms

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

Long-Range Financial Forecast

FISCAL YEARS ENDING 2025 TO 2029

City of West Covina
WWW.WESTCOVINA.ORG | 1444 W GARVEY AVE, WEST COVINA CA, 91790

Overview

The purpose of this forecast is to provide long-term context for annual decisions that will be made with the Fiscal Year Ending (FYE) 2025 Budget and FYE 2025-2029 Capital Improvement Plan. This forecast was developed to create a forward-looking, conservative baseline budgetary outlook for the City's General Fund under a given set of revenue and expenditure growth assumptions.

The revenue and expenditure growth assumptions have been updated based on historical trends, actuarial reports, and CPI trends. The base year for this forecast is FYE 2024.

Revenue

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

Revenue Growth Assumptions

- Based on historical prior year actuals Property Tax is assumed to increase by 3%.
- The Property Tax in Lieu of Vehicle License Fee grows with estimated increase in assessed valuation.
- Sales Tax estimates are provided by the City's sales tax consultant, HdL, and are forecasted to increase by 2.1% in FYE 2025 to 3% by FYE 2029.
- Business License Tax is assumed to grow with CPI which has averaged around 3%.
- Transient Occupancy Tax is projected to grow by 3% each year.
- Franchise Fees are assumed to grow with CPI which has averaged around 3%.
- Development-related fees (including building permits) have spiked in recent years but are anticipated to subside in the upcoming year and are assumed to remain level throughout the forecast.
- Rental Income is expected to grow by 1.2%.

Table 1. Forecasted Revenue Growth Assumptions

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

Expenditure Overview

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

Expenditure Growth Assumptions

- Base salaries have been projected to reflect the annual merit step increase. Except for the Firefighter's Association memorandum of understanding increase in FYE2025, no other increases are assumed.
- The forecast assumes recruitment of all FYE 2024 Budgeted positions with annual estimated vacancy savings within larger staffing groups.
- Projected employer contributions to California Public Employees' Retirement System (CalPERS) are based on the latest Actuarial Valuation.
- Increases in expenditures are based on historical actuals and CPI which has averaged around 3%.
- Insurance claims have been based on recent actuarial study and increase by 2% thereafter.
- The forecast does not assume increases in contributions to Other Post Employment Benefits (OPEB).

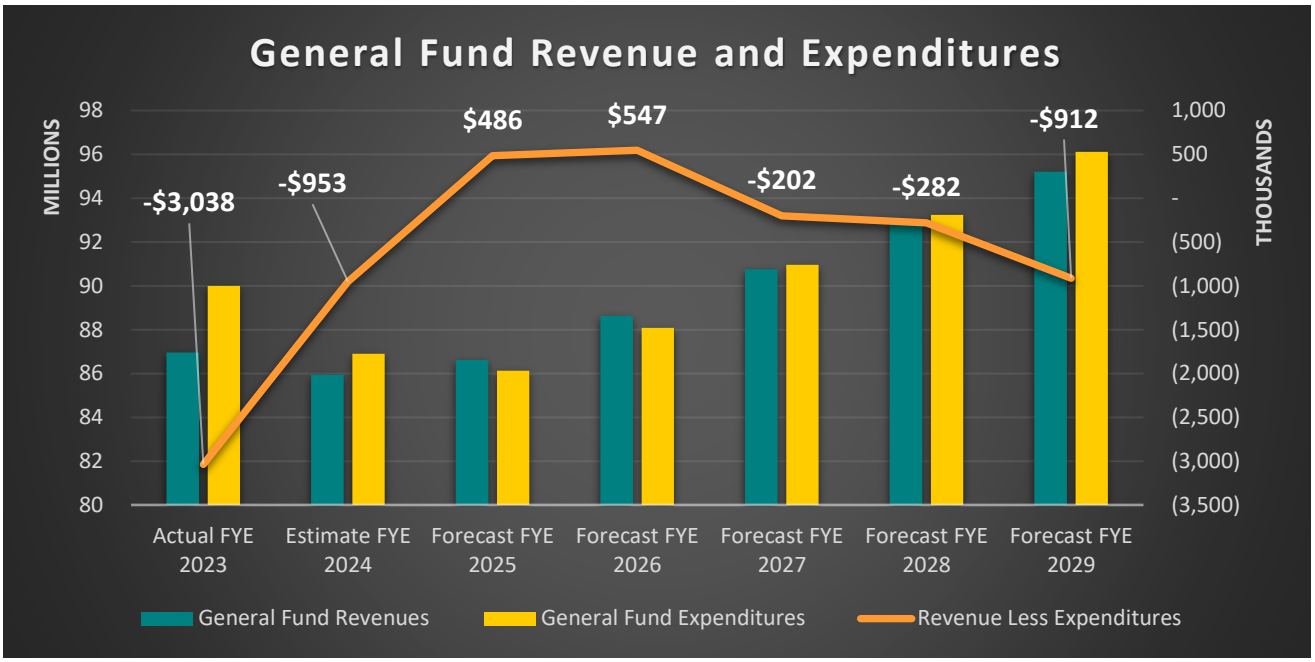
Table 2. Forecasted Expenditure Growth Assumptions

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

General Fund Projections

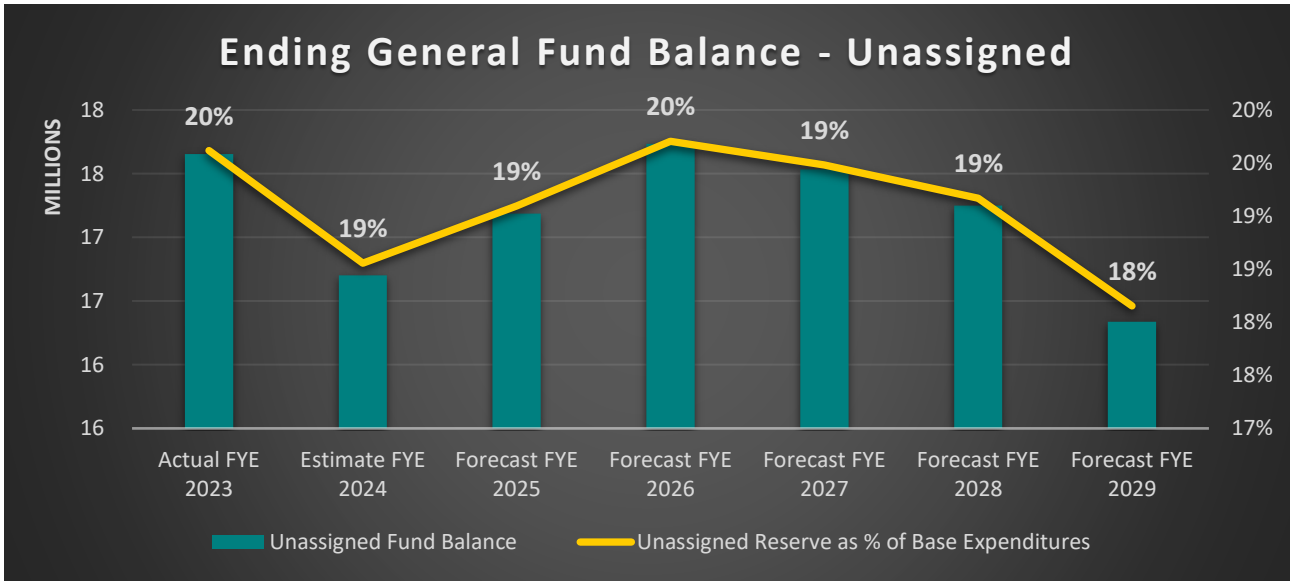
Based on the revenue and expenditure assumptions, the General Fund is anticipated to have positive revenue over expenditures in FYE 2025 (486k) and FYE 2026 ($547k) before it goes negative from FYE 2027 to FYE 2029 (-$912k). It is important to reiterate that the forecast does not include any increase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

Figure 1. Forecasted General Fund Revenue and Expenditures



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

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



Future Pension Costs

The City currently has a total of two pension plans administered by CalPERS and two retirement enhancement plans administered by PARS. The pension plans consist of a miscellaneous agent plan and a safety agent plan. The retirement enhancement plan consists of an EPMC replacement supplemental retirement plan and a supplemental retirement plan for executive staff and City Council.

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

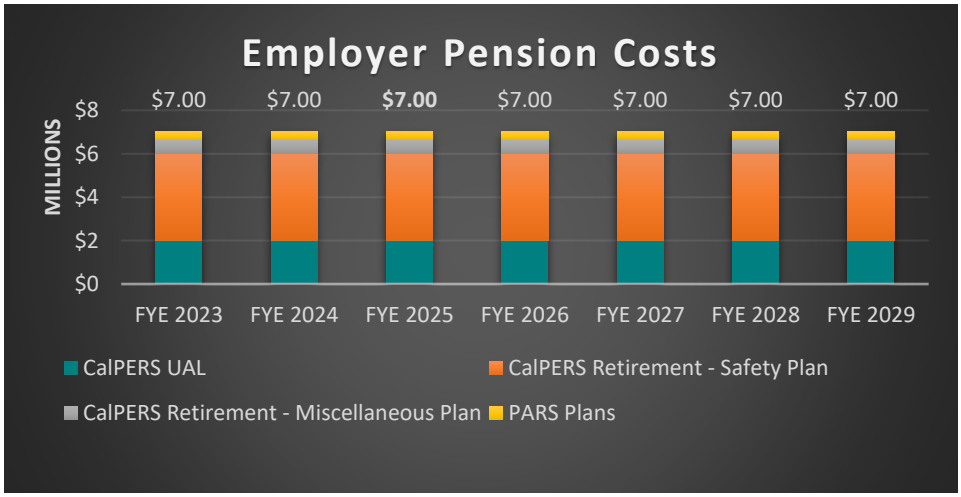
However, as of the latest actuarial report received in 2023, the City's net pension related liability will be over $39.7 million for the miscellaneous and safety plans – meaning the city will report a liability as of June 30, 2023. This is a net change of over $105 million or -160%. This is primarily due to a negative net investment income and benefit payments.

Table 3. Projected CalPERS Rates.

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

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	FYE 2029
Medical	2.16	2.16	2.16	2.16	2.16	2.16	2.16
Health Savings Plan	0.26	0.26	0.26	0.26	0.26	0.26	0.26
Total	**$2.42**	**$2.42**	**$2.42**	**$2.42**	**$2.42**	**$2.42**	**$2.42**

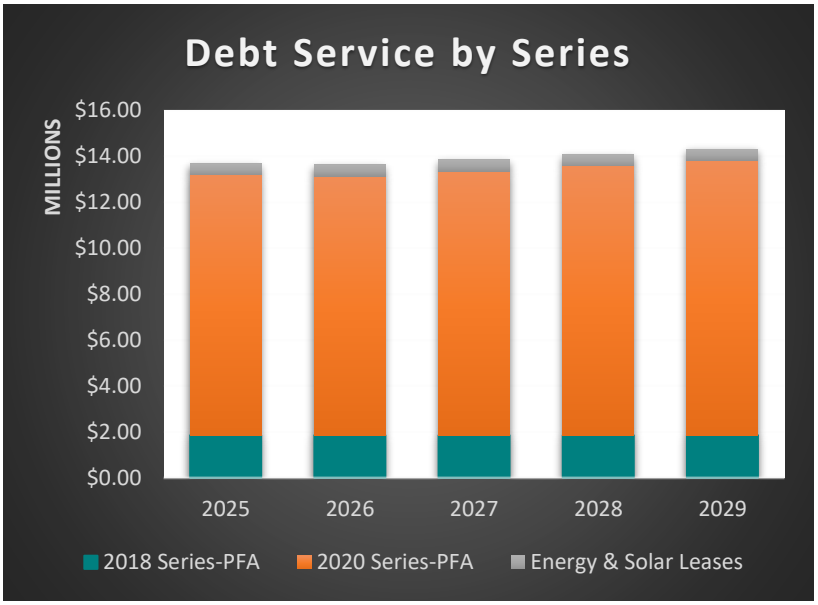
Debt Service

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.

Figure 4. Debt Service Payments



2020 Lease Revenue Bonds, Series A

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

Energy Efficiency Loans Payable

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

Table 5. Debt Service Payments

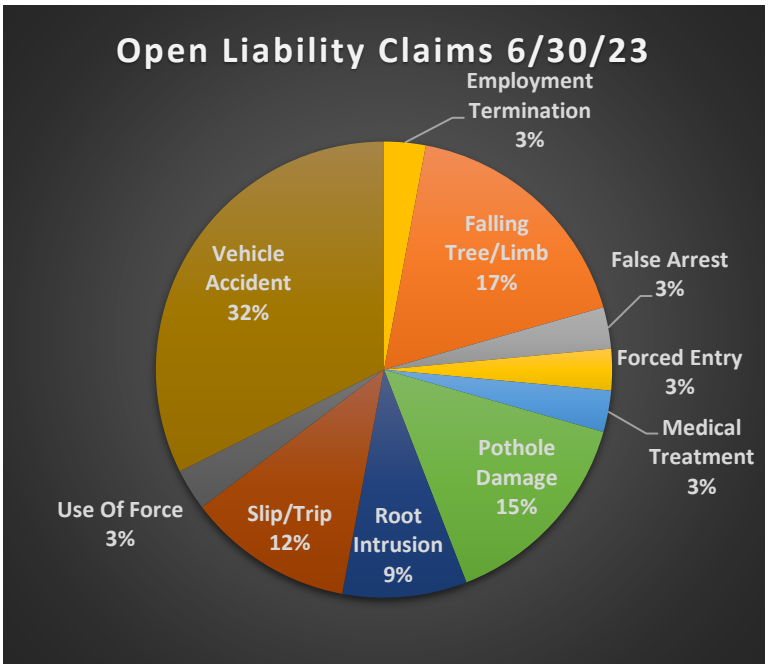
Debt Service ($ Millions)	FYE 2025	FYE 2026	FYE 2027	FYE 2028	FYE 2029
Principal	5,798,681	5,907,696	6,295,249	6,717,502	7,168,788
Interest	7,871,548	7,714,385	7,540,661	7,345,261	7,127,764
Total Debt Service	**$13,670,230**	**$13,622,081**	**$13,835,910**	**$14,062,763**	**$14,296,552**

Self-Insured Workers Compensation and Liability

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

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

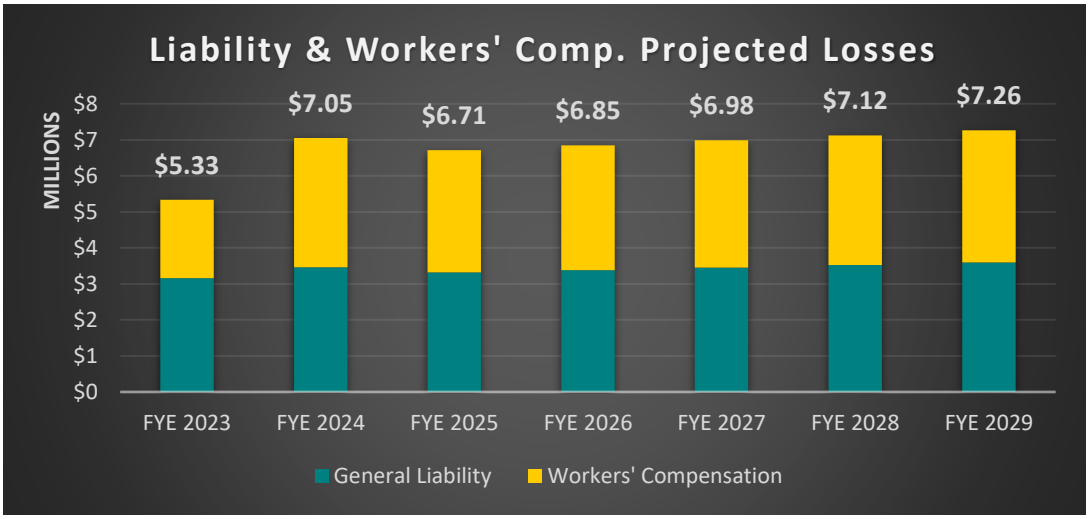
+$6.5 million from the additional years (2021/22 and 2022/23) of exposure,
-$4.3 million for claim payments made during FYE 2022 and FYE 2023, and
+$5.4 million due to a change in projected ultimate losses for 2021/22 and prior.



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

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

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



AGENDA ITEM NO. 6

AGENDA STAFF REPORT

City of West Covina | Office of the City Manager

DATE: May 7, 2024

TO: Mayor and City Council

FROM: Thomas P. Duarte, City Attorney

SUBJECT: **CONSIDERATION OF CITY MANAGER EMPLOYMENT AGREEMENT WITH PAULINA MORALES**

RECOMMENDATION:

It is recommended that the City Council:

1. Appoint Paulina Morales as the City Manager.
2. Approve the City Manager Employment Agreement with Paulina Morales.

BACKGROUND:

Pursuant to the West Covina Municipal Code, the City Manager is appointed by a majority vote of the City Council. The City Manager is selected by the City Council on the basis of his or her executive and administrative qualifications with special reference to his or her actual experience in or knowledge of accepted practices of municipal administration.

The City Manager serves at the pleasure of the City Council. The City Manager's powers and duties are set forth in the Municipal Code and the employment agreement between the City and the City Manager.

DISCUSSION:

The City conducted a recruitment for City Manager between June 2023 and April 2024. During the April 16, 2024 Closed Session meeting, the City Council directed the City Attorney to negotiate and draft a one (1) year employment agreement (Attachment No. 1) with Paulina Morales.

Highlights of the Agreement include:

- Initial term of one (1) year;
- After the initial term, the agreement will automatically extend on a month-to-month basis until terminated;
- Annual salary of $242,640;
- Annual performance reviews;
- No severance pay;
- Benefits commensurate with those provided to Executive Management; and
- Ability for Ms. Morales to be reinstated as Assistant City Manager for a period of three (3) years.

LEGAL REVIEW:

The City Attorney's Office has reviewed and approved the City Manager Employment Agreement as to form.

Prepared by: Thomas P. Duarte, City Attorney

Fiscal Impact

FISCAL IMPACT:

The provisions of the agreement fall within the parameters of the current City Manager budget allocation at an annual salary of $242,640.

Attachments

Attachment No. 1 - City Manager Employment Agreement

CITY COUNCIL GOALS & OBJECTIVES:
Protect Public Safety
Maintain and Enhance City Facilities and Infrastructure
Achieve Fiscal Sustainability and Financial Stability
Respond to the Global COVID-19 Pandemic
Expand Economic Development Opportunities
Enhance City Image and Effectiveness

ATTACHMENT NO. 1

CITY OF WEST COVINA
CITY MANAGER EMPLOYMENT AGREEMENT
WITH PAULINA MORALES

THIS CITY MANAGER EMPLOYMENT AGREEMENT ("Agreement") is made and entered into as of the 7th day of May, 2024 ("Effective Date"), by and between the CITY OF WEST COVINA, a municipal corporation (hereinafter, the "City") and PAULINA MORALES, an individual (hereinafter, "Employee"). City and Employee are hereinafter collectively referred to as the "Parties" and individually as "Party."

RECITALS

WHEREAS, the City Manager is appointed by the City Council on the basis of his or her executive and administrative qualifications with special reference to his or her actual experience in or knowledge of accepted practices of municipal administration; and

WHEREAS, the City is best served by a City Manager who establishes and maintains a strong partnership with the City Council and the community, and such a partnership is best achieved by the City Manager's involvement in a broad spectrum of community activities; and

WHEREAS, Employee has been employed by the City for 20 years and has served in various capacities during her tenure; and

WHEREAS, on May 18, 2023, the City Council appointed Employee as the Acting City Manager; and

WHEREAS, the City now desires to employ the services of Employee in the capacity of City Manager; and

WHEREAS, the City further desires to provide certain benefits, establish certain conditions of employment, and establish working conditions for Employee; and

WHEREAS, Employee desires to accept employment as City Manager, effective May 8, 2024, under the terms and conditions set forth in this Agreement.

NOW THEREFORE, in consideration of the mutual covenants, promises, and representations hereinafter set forth, the Parties hereto agree as follows:

1.0. DUTIES

1.1. Appointment. City hereby appoints and employs Employee as City Manager for the City.

1.2. City Manager Duties and Authority. Employee shall perform the functions and duties of City Manager as set forth in the West Covina Municipal Code (hereinafter, "Code") and shall perform such other legally permissible and proper duties and functions as the West Covina City Council (hereinafter, "City Council") may from time to time assign. The City may amend the provisions of the Code relating to the functions and duties of the City Manager, as it deems appropriate, without Employee's approval or an amendment to this Agreement. Employee may only

exercise those powers expressly granted to her as City Manager through the Code or any resolution or minute action of the City Council.

1.3. Compliance with Laws. Employee shall perform her duties to the best of her ability in accordance with the highest professional and ethical standards of the profession. Employee shall comply with and carry out the City's rules and regulations and Employee shall obey the laws of the State of California and the United States of America as they apply to the performance of her duties.

1.4. Hours Worked. Employee shall devote her time, ability, and attention to matters of the City and to the performance of this Agreement. Employee acknowledges and agrees that her duties may involve expenditures of time in excess of the regularly established workday or in excess of a forty (40) hour workweek and may also include time outside of normal office hours (including attendance at City Council meetings and various community meetings, forums, or workshops). Employee is expected to devote necessary time outside normal hours to business of the City. Employee is also expected to regularly attend City-sponsored and community events and establish and maintain partnerships with the community. To that end, Employee will be allowed flexibility in setting her office hours, provided that Employee shall work as necessary during customary business hours to satisfactorily perform her City Manager duties and shall be available to other City staff during customary business hours. Employee shall be classified as an exempt employee for purposes of the Fair Labor Standards Act and shall not be entitled to any form of compensation for overtime.

1.5. No Other Employment. Employee agrees to remain in the exclusive employ of the City during the term of this Agreement. Employee shall not, without the City Council's prior written consent, render services of any kind to others for compensation or engage in any other activity which would materially interfere with the performance of her duties under this Agreement. Notwithstanding the foregoing, Employee may perform incidental and occasional teaching, writing, consulting, or volunteer work, provided that such activities do not materially interfere with the performance of her duties under this Agreement.

1.6. Conflicts Prohibited. Employee shall not engage in any activity which is or may become a conflict of interest with her obligations to the City or which might create an incompatibility of office as defined under California law. She shall also timely complete and file financial disclosure statements immediately upon entry into her employment and annually thereafter pursuant to California law.

2.0. TERM

2.1. Term. The term of this Agreement shall become effective on May 8, 2024, and will remain in full force and effect through the end of the business day on May 7, 2025 ("Initial Term"), unless otherwise terminated as set forth herein. At the expiration of the Initial Term of this Agreement, this Agreement shall automatically extend on a month-to-month basis until such time as either Party terminates this Agreement as set forth herein.

2.2. Prior Termination. Nothing in this Agreement shall prevent, limit, or otherwise interfere with the right of the City Council to terminate the services of Employee as the City Manager at any time.

3.0. COMPENSATION

3.1. Salary. Effective May 8, 2024, City agrees to pay Employee for her services rendered hereunder at an annual rate of Two Hundred Forty-Two Thousand Six Hundred Forty Dollars ($242,640.00), which sum shall be considered the base salary and shall be payable in installments at the same times as the City's other employees are paid, and subject to customary withholdings.

3.2. Salary Adjustments. City agrees to consider adjusting said base salary and other benefits of Employee, in the City Council's sole discretion, subject to the performance evaluation process described in Section 9.0 (Performance Evaluation) of this Agreement, which shall be merit based.

4.0. EMPLOYEE BENEFITS

4.1. Insurance. During the term of this Agreement, Employee shall be entitled to the same medical, dental, vision, and life insurance benefits, if any, which are provided to all other Department Heads of City. Employee shall be required to pay for medical, dental, vision, and life insurance benefits, if any, in the same manner as all other Department Heads of City. Insurance coverage(s) shall be provided in the same manner as offered to all other Department Heads of the City.

4.2. Retirement. Employee shall be covered by the California State Employee Retirement System (CalPERS). Employee's retirement formula will be as set forth in the City's contract with CalPERS. City shall pay the full amount of the CalPERS employer cost. Employee shall pay the full member contribution for Employee's CalPERS retirement plan.

4.3. Holidays. Employee shall be eligible for paid leave on City-recognized holidays to the same extent as other City Department Heads.

4.4. Vacation. Employee shall accrue and be credited with vacation leave as is provided to all other City Department Heads. Employee shall provide at least five (5) days' advance written notice to the City Council prior to taking any vacation leave. If Employee has reached the maximum allowed unused vacation leave balance, and is unable to take vacation leave due to work urgency, industrial injury, extended medical leave, extraordinary circumstances, or pre-scheduled leave as authorized by the City Council, the City Council will approve a waiver of the maximum allowed unused balance for a period not to exceed six (6) months per fiscal year. Employee shall designate a City Department Head to serve as Acting City Manager during any period Employee takes vacation leave and shall advise the City Council of such designation.

4.5. Sick, Administrative and Floating Holiday Leave. Employee shall accrue and be credited with sick leave, administrative leave, and floating holiday leave as is provided to all other City Department Heads. Employee may use such paid leave in the same manner as all other Department Heads, as set forth in the resolution

establishing compensation and benefits for City Department Heads, as it may be amended from time to time. Prior to taking any administrative or floating holiday leave, Employee shall provide at least five (5) days' advance written notice to the City Council of same. If Employee requires sick leave of more than one (1) day, Employee shall advise the City Council as soon as reasonably practicable regarding such sick leave. Employee shall designate a City Department Head to serve as Acting City Manager during any period Employee takes any leave provided for in this Section and shall advise the City Council of such designation.

4.6. Cash-Out Program. Employee shall be entitled to participate in the City's annual sick leave or other leave cash-out program, in the same manner as all City Department Heads.

4.7. Deferred Compensation. City agrees to provide to Employee the same amount of deferred compensation as is provided to all City Department Heads, with the same frequency as the same is provided to all City Department Heads. Employee may utilize such funds in the same manner as all City Department Heads, as set forth in the resolution establishing compensation and benefits for City Department Heads, as it may be amended from time to time.

4.8. Car Allowance. City shall provide Employee with the same automobile allowance as is provided to all other City Department Heads.

4.9. Other Benefits. The City shall provide Employee such other benefits as mandated by law.

5.0. BUSINESS EXPENSES AND PROFESSIONAL DEVELOPMENT

5.1. Expense Reimbursement. City recognizes that Employee may incur certain expenses of a non-personal, job-related nature that are reasonably necessary to Employee's service as City Manager. City agrees to reimburse Employee for such expenses on a monthly basis, provided that the expenses are incurred and submitted according to the City's regular reimbursement requirements and such other requirements as may be designated by the City Council. The City Council authorizes the Finance Director to reimburse Employee for such expenses upon the presentation of a receipt, voucher, statement, or personal affidavit of duly executed expenses.

5.2. Memberships. City agrees to budget and to reimburse or pay for professional dues, memberships, and subscriptions necessary for Employee's participation in such organizations as the Parties may agree to as necessary and appropriate for her continued professional participation, growth, and advancement, and for the good of the City during her employment as City Manager.

5.3. Trainings. City agrees to budget and to reimburse or pay the reasonable costs for Employee's attendance and participation in meetings, institutes, training programs, conferences, conventions, and similar gatherings that support leadership development and the advancement of the Parties' mutually agreed upon goals, and which are related to Employee's duties or City's operations and held in the continental United States. For purposes of this paragraph, reasonable expenses are limited to the reasonable and actual costs of registration, coach-class airfare

(where applicable), ground transportation and meals. Reasonable expenses will also include the reasonable and actual cost of lodging for meetings more than sixty (60) miles outside of the City's boundaries.

6.0. AT-WILL RELATIONSHIP

Employee understands and agrees that the City Manager is appointed by, and serves at the pleasure of, the City Council. Accordingly, Employee agrees that: (1) the City Manager is an "at will" position that may be terminated by the City Council at any time, with or without cause (as defined in Section 7.2 below); (2) there is no express or implied promise made to Employee for any form of continued employment as the City Manager; and (3) this Agreement is the sole and exclusive basis for the City Manager employment relationship between Employee and City. Notwithstanding the foregoing, City and Employee agree that in the event the City Council terminates Employee's employment as the City Manager without cause, Employee will have the reinstatement rights set forth in Section 8.0.

7.0. TERMINATION

7.1. City Termination without Cause. The City Council may terminate this Agreement and Employee's employment as the City Manager without cause in its absolute discretion at any time by providing written notice to Employee.

7.2. City Termination for Cause. The City Council may immediately terminate this Agreement and Employee's employment with the City for cause by providing written notice to Employee of such termination.

For purposes of this Agreement, "cause" is defined as:

(a) Employee refusing or failing to carry out the duties of the City Manager as set forth in the California Government Code, the Code, or this Agreement;

(b) Employee's conviction of a felony;

(c) Employee's conviction of a misdemeanor arising out of Employee's duties under this Agreement and involving a willful or intentional violation of law;

(d) Employee being charged with, entering a guilty plea or a plea of nolo contendere to, or being convicted of, a crime involving moral turpitude or personal gain;

(e) Employee's conviction of any crime involving an "abuse of office or position," as that term is defined in California Government Code section 53243.4;

(f) Employee's repeated failure to carry out a directive or directives of the City Council made by the City Council as a body; and/or

(g) Any grossly negligent action or inaction by Employee that materially and adversely: (i) impedes or disrupts the operations of City or its organizational units; (ii) is detrimental to employees or public safety; or (iii) violates properly established rules or procedures of City.

7.3. Employee Voluntary Resignation. Employee may voluntarily resign from her position as the City Manager at any time during the term of this Agreement by providing the City Council at least sixty (60) days written notice unless the Parties otherwise agree in writing.

7.4. Termination Obligations. In the event of the termination of this Agreement, Employee agrees that all property, including, without limitation, all equipment, tangible proprietary information, documents, records, notes, agreements, and computer-generated materials furnished to or prepared by Employee incident to her employment as City Manager, belongs to City and shall be returned promptly to City. Employee's obligations under this subsection shall survive the termination of this Agreement.

7.5. No Severance. In the event of the termination of this Agreement by City, with or without cause, or of Employee's voluntary resignation, Employee shall receive no severance.

8.0. REINSTATEMENT AS ASSISTANT CITY MANAGER

8.1. Reinstatement. If this Agreement is terminated by the City Council without cause or Employee resigns from her position as City Manager, Employee may, at Employee's choice, return to the position of Assistant City Manager. Upon her reinstatement to the position of Assistant City Manager for any reason, Employee shall solely be responsible for the responsibilities of the position of the Assistant City Manager. If Employee is reinstated to the position of Assistant City Manager, City shall not terminate Employee's employment for a period of six (6) months from the date of reinstatement, unless such termination is for cause.

8.2. Compensation Upon Reinstatement. In the event that Employee returns to the position of Assistant City Manager, Employee's compensation and benefits shall return to the compensation and benefits she previously received as Assistant City Manager, subject to any step or other increases she would have otherwise been entitled to had she remained in the position of Assistant City Manager the entire time. Any compensation and benefits Employee may have received solely as a result of her serving as City Manager shall terminate upon her leaving that office.

8.3. Period During Which Employee May be Reinstated. Employee acknowledges and agrees that the provisions of this Section 8.0 providing for reinstatement to her former position as Assistant City Manager shall only remain valid for a period of three (3) years from the Effective Date of this Agreement. This Section shall survive the termination of this Agreement.

9.0. PERFORMANCE EVALUATION

9.1. Performance Objectives. City, through the City Council, and Employee shall establish mutually agreed upon performance objectives for each year this Agreement remains in effect. Such performance objectives shall be agreed upon by the Parties as necessary for the proper operation of the City in the attainment of the City Council's policy objectives and shall further establish a relative priority among the agreed-upon objectives. The objectives shall be reasonably attainable

within the limitations of the City Council-approved operating and capital improvement budgets, authorized appropriations, and staff levels. Unless otherwise agreed to by the Parties, the initial performance objectives shall be established within three (3) months of the Effective Date of this Agreement.

9.2. Annual Evaluation. City, through the City Council, shall conduct an annual evaluation of Employee's performance on or before the anniversary date of this Agreement during each year that this Agreement remains in effect. Such evaluation shall be shared and discussed with Employee in closed session as permitted by applicable law. Any public report of Employee's evaluation shall be made in accordance with an agreement of the Parties as to format and content. In addition to annual performance evaluations, the City Council may schedule performance evaluations of Employee as it deems appropriate.

10.0. OTHER TERMS AND CONDITIONS OF EMPLOYMENT

10.1. Additional Terms. The City Council may from time to time fix other terms and conditions of employment relating to the performance of Employee provided such terms and conditions are not inconsistent with or in conflict with the provisions of this Agreement, the Code or other applicable law.

10.2. Personnel Rules. The provisions of the Code and any West Covina personnel rules and regulations shall apply to Employee except where the specific provisions conflict with this Agreement, in which event the terms and conditions of this Agreement shall prevail.

11.0. CONFIDENTIAL INFORMATION

Employment with the City creates a relationship of confidence and trust between Employee and the City, with respect to all Confidential Information of the City. "Confidential Information" includes, but is not limited to, trade secrets, knowledge, or data of the City or any of its constituent entities or members that Employee may produce, obtain, or otherwise acquire or have access to during the course of Employee's employment with the City, including but not limited to personnel information, passwords, and computer security systems. Employee agrees that during and after Employee's employment with the City, Employee (i) shall keep all Confidential Information confidential and shall not directly or indirectly use, divulge, publish or otherwise disclose or allow to be disclosed any aspect of Confidential Information without prior written consent of the City Council; and (ii) shall refrain from any action or conduct which might reasonably or foreseeably be expected to compromise the confidentiality or proprietary nature of the Confidential Information. Upon termination of employment as City Manager for any reason, Employee agrees to return promptly to the City all writings and other tangible things in Employee's possession that contain Confidential Information.

12.0. INDEMNIFICATION

12.1. City Indemnification. To the extent required by law, City shall defend and indemnify Employee, using legal counsel of City's choosing, against any civil proceeding brought against Employee, in her official or individual capacity or both, on account of an act or omission in the scope of her employment as City Manager, unless such act or omission was due to actual fraud, corruption, or actual malice. If City determines there is a conflict of interest between the City and Employee and that

independent counsel is required for Employee's defense, City shall select and pay reasonable fees of such independent counsel for Employee's defense. Employee shall cooperate fully in the investigation and defense of any civil action or proceeding.

12.2. Exception to Indemnification. Notwithstanding the foregoing, Employee acknowledges and agrees that City reserves its rights pursuant to California Government Code section 825(a) not to pay any judgment, compromise, or settlement until it is established that the injury arose out of an act or omission occurring within the scope of her employment, and that City's agreement to defend and indemnify her does not constitute an agreement to pay any punitive damages awarded against her. In that regard, Employee acknowledges and agrees that pursuant to California Government Code section 825(b), City may not make a determination whether or not to indemnify an employee for an award of punitive damages until such time as the award is made.

13.0. REIMBURSEMENT TO CITY REQUIRED

Notwithstanding the provisions of this Agreement, the following provisions requiring reimbursement for certain compensation and/or indemnification provided to Employee by the City apply:

(a) Paid Leave. Pursuant to California Government Code section 53243, in the event that Employee is convicted of a crime involving an abuse of her office or position, as defined by California Government Code section 53243.4, Employee shall fully reimburse the City for any paid leave or salary provided by the City for the time period in which the Employee is under investigation for such crimes.

(b) Legal Defense. Pursuant to California Government Code section 53243.1, in the event that Employee is convicted of a crime involving an abuse of her office or position, as defined by California Government Code section 53243.4, Employee shall fully reimburse the City for all the costs of her legal criminal defense if a defense has been provided at City's expense.

(c) Cash Settlement. Pursuant to California Government Code section 53243.2, in the event that Employee is convicted of a crime involving an abuse of her office or position, as defined by California Government Code section 53243.4, Employee shall fully reimburse the City for any cash settlement paid to Employee relating to the termination of this Agreement.

14.0. GENERAL PROVISIONS

14.1. Entire Agreement. This Agreement is the final expression of the complete agreement of the Parties with respect to the matters specified herein and supersedes all prior oral or written understandings. Except as prescribed herein, this Agreement cannot be modified except by written mutual agreement signed by the Parties.

14.2. No Assignment. This Agreement is not assignable by either City or Employee.

14.3. Headings. Paragraphs and subparagraph headings contained in this Agreement are included solely for convenience and are not intended to modify, explain or to be a full or accurate description of the content thereof and shall not in any way affect the meaning or interpretation of this Agreement.

14.4. Severability. In the event that any provision of this Agreement is finally held or determined to be illegal or void by a court having jurisdiction over the Parties, the remainder of the Agreement shall remain in full force and effect unless the parts found to be void are wholly inseparable from the remaining portions of the Agreement.

14.5. Counterparts. This Agreement may be signed in any one or more counterparts, all of which taken together shall be deemed one and the same Agreement. Any signed copy of this Agreement or of any other document or agreement referred to herein, or copy or counterpart thereof, delivered by email as a .pdf attachment, or sent by facsimile transmission, shall for all purposes be treated as if it were delivered containing an original manual signature of the Party whose signature appears in the attachment/facsimile and shall be binding upon such Party in the same manner as though an original signed copy had been delivered.

14.6. Waiver. The waiver of any breach of a specific provision of this Agreement does not constitute a waiver of any other breach of that term or any other term of this Agreement. No waiver of any provision of this Agreement shall be effective unless in writing and signed by a duly authorized representative of the Party against whom enforcement of a waiver is sought.

14.7. Independent Legal Counsel. Each of the Parties acknowledges that she/it has been represented by independent legal counsel of her/its own choosing, or if not, has been advised to obtain independent legal counsel and has freely and voluntarily waived and relinquished the right to legal counsel. Further, each Party who has not obtained independent legal counsel acknowledges that the failure to have independent legal counsel will not excuse such Party's failure to perform under this Agreement or any agreement referred to in this Agreement.

14.8. Governing Law; Venue. This Agreement shall be interpreted and construed according to the laws of the State of California, and venue shall be in the County of Los Angeles.

14.9. Notices. All notices shall be personally delivered or mailed to the addresses listed below:

EMPLOYEE: Paulina Morales
At most recent address on file in Employee's personnel file

CITY: Mayor
City of West Covina
1444 West Garvey Ave. South
West Covina, CA 91790

With a copy to: West Covina City Attorney
Jones Mayer
3777 N. Harbor Blvd.
Fullerton, CA 92835

IN WITNESS WHEREOF, the Parties hereto have hereunto affixed their signatures as of the date and year first above written.

CITY OF WEST COVINA

_____
Brian Calderón Tabatabai

EMPLOYEE

_____
Paulina Morales

ATTEST:

_____
Lisa Sherrick, Assistant City Clerk

APPROVED AS TO FORM:

_____
Thomas P. Duarte, City Attorney