CITY OF WEST COVINA

CITY COUNCIL/SUCCESSOR AGENCY

Updated Agenda 5.4.2026 Added Attachment No. 1 to Item #7

MAY 5, 2026, 7:00 PM
REGULAR MEETING

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

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

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 a Council meeting, please call (626) 939-8433 (voice) or (626) 960-4422 (TTY) from 8am to 5pm Monday through Thursday. Please 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

Any person wishing to address the City Council on any matter listed on the agenda, excluding any matter set for a public hearing, or on any other matter within their jurisdiction must complete a speaker card that is provided at the entrance to the Council Chambers and submit the card to the City Clerk prior to the commencement of Oral Communications. No speaker cards will be accepted after the commencement of Oral Communications, except at the discretion of the Presiding Officer.

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. Comments are limited to three (3) minutes per speaker, unless modified by the Presiding Officer or the City Council.

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

While members of the public are free to level criticism of City policies and the action(s) or proposed action(s) of the City Council or its members, members of the public may not engage in behavior that is disruptive to the orderly conduct of the meeting, including, but not limited to, speaking off topic, speaking beyond the speaker's allotted time limit, making slanderous or profane remarks or using loud, threatening, or abusive language which disrupts, disturbs, impedes, or renders infeasible the orderly conduct of the meeting. Members of the public may not threaten any person with physical harm or act in a manner that may reasonably be interpreted as an imminent threat of physical harm. The City of West Covina will not tolerate harassment based upon a person's race, religious creed, color, national origin, ancestry, disability, medical condition, marital status, gender, sexual orientation, or age.

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 5, 2026, 7:00 PM
REGULAR MEETING

INVOCATION
Led by Pastor Mason Okubo from Immanuel First Lutheran Church

PLEDGE OF ALLEGIANCE
Led by Councilwoman Diaz

ROLL CALL

REPORTING OUT FROM CLOSED SESSION

PRESENTATIONS

- Proclamation Recognizing National Corrections Officers and Employees Week
- Proclamation Recognizing National Police Week
- Certificate Recognizing Baker2Vegas 1st Place
- Proclamation Recognizing the 57th Annual Professional Municipal Clerks Week
- Proclamation Recognizing National Small Business Week
- Taste of West Covina Presentation Recognizing El Pescador West Covina
- Taste of West Covina Presentation Recognizing Mr. Menudo West Covina
- Presentation by Vaccine Vet Clinic

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

ORAL COMMUNICATIONS - Three (3) 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 21, 2026, CITY COUNCIL/SUCCESSOR AGENCY REGULAR SESSION MEETING MINUTES AND THE APRIL 21, 2026, CITY COUNCIL/SUCCESSOR AGENCY CLOSED SESSION MEETING MINUTES.

That the Council approve the April 21, 2026, City Council/Successor Agency Regular Session Meeting Minutes and the April 21, 2026, City Council/Successor Agency Closed Session Meeting Minutes.

COMMISSION SUMMARY OF ACTIONS

2) CONSIDERATION OF APPROVAL OF TRAFFIC RECOMMENDATIONS FROM THE TRAFFIC COMMITTEE MEETINGS BETWEEN DECEMBER 2025 AND MARCH 2026

It is recommended that the City Council approve the Traffic Committee recommendations detailed in the staff report for traffic engineering improvements citywide from the meetings held between December 2025 and March 2026.

CITY MANAGER'S OFFICE

3) CONSIDERATION OF EXCLUSIVE NEGOTIATION AGREEMENT FOR THE CITY YARD PROJECT SITE IN THE CITY OF WEST COVINA

It is recommended the City Council authorize the Acting City Manager to negotiate and execute all necessary documents to effectuate an Exclusive Negotiation Agreement (ENA) with Brandywine Acquisition Group, LLC (Brandywine) for the sale of the City Yard property (811 South Sunset Avenue).

FIRE DEPARTMENT

4) CONSIDERATION OF SECOND AMENDMENT TO THE AGREEMENT WITH THE REGENTS OF THE UNIVERSITY OF CALIFORNIA FOR EMS EDUCATOR SERVICES FOR THE FIRE DEPARTMENT

It is recommended that the City Council authorize the Acting City Manager to execute the Second Amendment to EMS Educator Services Agreement with the Regents of the University of California on behalf of the UCLA Center for Prehospital Care.

PUBLIC WORKS

5) CONSIDERATION OF NEED TO CONTINUE EMERGENCY REPAIRS AT FIRE STATION 3

It is recommended that the City Council review the emergency action for the emergency conditions at Fire Station 3 and adopt the following resolution:

RESOLUTION NO. 2026-35 – A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WEST COVINA, CALIFORNIA, DETERMINING, BY A FOUR-FIFTHS VOTE OF THE CITY COUNCIL, THAT THERE IS A NEED TO CONTINUE THE EMERGENCY ACTION AT FIRE STATION 3

END OF CONSENT CALENDAR

DEPARTMENTAL REGULAR MATTERS

FINANCE DEPARTMENT

6) PROPOSED FISCAL YEAR 2026-27 OPERATING AND CAPITAL IMPROVEMENT PROGRAM (CIP) BUDGET

It is recommended that City Council:

1. Receive and file the Proposed Fiscal Year 2026-27 Operating and Capital Improvement Program Budget; and
2. Schedule the budget for consideration at the June 16, 2026 City Council meeting.

7) LONG-RANGE FINANCIAL FORECAST FOR FY 2027-2031

It is recommended that City Council receive and file the Long-Range Financial Forecast for fiscal years ending 2027-2031.

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

The following are excerpts from the West Covina Municipal Code:

Section 2-47. - Addressing the council.

Pursuant to the California Government Code, any person wishing to address the city council on any matter on the agenda or on any other matter within their jurisdiction, excluding any matter set for a public hearing, may do so upon first securing the recognition of the presiding officer during the time designated as "Oral Communications" on the agenda. The city council may not act on any item unless it is listed on the agenda.

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

(a) Each person wishing to address the city council shall submit a speaker card to the city clerk prior to the commencement of the time designated for oral communications. No speaker cards will be accepted after the commencement of oral communications, except at the discretion of the presiding officer.
(b) When called forward by the presiding officer or the city clerk, each person addressing the city council shall step up to the podium and give his or her name and city of residence in an audible tone of voice for the record.
(c) Each person addressing the city council during oral communications shall limit his or her comments to three (3) minutes, unless the time limit is modified by the presiding officer or the city council. In order to provide all speakers the opportunity to participate in oral communications, the presiding officer or the city council may reduce the time limit to allow reasonable time for all speakers to address the city council.
(d) All remarks shall be addressed to the city council as a body and not to any member thereof. No person, other than the city council and the person having the floor, shall be permitted to enter into any discussion, either directly or through a member of the city council, without the permission of the presiding officer. No question shall be asked of a council member except through the presiding officer.
(e) The presiding officer may require any person to be sworn as a witness before addressing the city 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 California Penal Code.

Section 2-50. - Decorum—Required.
(a) While the city council is in session, council members shall preserve order and decorum, and a council member shall neither, by conversation or otherwise, delay or disrupt the proceedings or the peace of the council nor interrupt any council 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 disrupts, disturbs, impedes, impairs, or renders infeasible 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 presiding officer that the behavior is disrupting the meeting and failure to cease the behavior may result in removal from the meeting:
(1) Addressing the mayor or city council without first being recognized.
(2) Persisting in addressing a subject or subjects, other than that before the mayor and city council.
(3) Repetitiously addressing the same subject.
(4) Failing to relinquish the podium when directed to do so.
(5) From the audience, interrupting or attempting to interrupt, a speaker, the presiding officer, a council member, or a staff member, or shouting or attempting to shout over a speaker, the presiding officer, a council member or a staff member.
(6) From the audience, engaging in disorderly, disruptive, or boisterous conduct, including, but not limited to, handclapping, stomping of feet, whistling, making noise, use of abusive, threatening or profane language or obscene gestures, yelling, obstructing the view of other audience members, or similar conduct which disrupts, disturbs, impedes, or renders infeasible the orderly conduct of the meeting.

(7) As a speaker, making slanderous or profane remarks or using loud, threatening, or abusive language which disrupts, disturbs, impedes, or renders infeasible the orderly conduct of the meeting; interrupting or attempting to interrupt the presiding officer, a council member, or a staff member; shouting over or attempting to shout over the presiding officer, a council member, or a staff member; or engaging in any other disorderly conduct which disrupts, disturbs, impedes, or renders infeasible the orderly conduct of the meeting. Nothing in this section or any rules of the city 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.
(8) Engaging in behavior that constitutes use of force or a true threat of force.
(c) It shall be unlawful to violate the provisions of this section. A person violating this section may be removed and barred from further participation at the meeting at which the violation occurs.
(d) 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.

Section 2-51. - Enforcement of decorum.

The chief of police or any member or members of the police department or other members of the city staff may be designated by the council to be sergeant-at-arms when, in the opinion of the presiding officer, the services of a sergeant-at-arms is necessary, and the sergeant-at-arms shall carry out all orders and instructions given by the presiding officer for the purpose of maintaining order and decorum in accordance with section 2-50 at the council meeting, including, but not limited to, removing and barring from further participation at the meeting any person who is willfully disrupting the orderly conduct of the meeting.

Section 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:

Section 148. Resisting public or peace officers or emergency medical technicians in discharge of their duties; Removal of weapon from person or presence of public or peace officer.

(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.

Section 403. Disturbance of assembly or meeting other than religious or political.

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 302 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 5, 2026

TO: Mayor and City Council

FROM: Milan Mrakich, Acting City Manager

SUBJECT: **CONSIDERATION OF APPROVAL OF THE APRIL 21, 2026, CITY COUNCIL/SUCCESSOR AGENCY REGULAR SESSION MEETING MINUTES AND THE APRIL 21, 2026, CITY COUNCIL/SUCCESSOR AGENCY CLOSED SESSION MEETING MINUTES.**

RECOMMENDATION:

That the Council approve the April 21, 2026, City Council/Successor Agency Regular Session Meeting Minutes and the April 21, 2026, City Council/Successor Agency Closed Session Meeting Minutes.

BACKGROUND:

DISCUSSION:

That the City Council adopt the attached minutes.

LEGAL REVIEW:

OPTIONS:

ENVIRONMENTAL REVIEW:

Prepared by: Lisa Sherrick, Assistant City Clerk

Attachments

Attachment No. 1 - 4/21/2026 Closed Session Minutes Draft

Attachment No. 2 - 4/21/2026 Regular Session Minutes Draft

CITY COUNCIL GOALS & OBJECTIVES: Enhance City Image and Effectiveness

CITY OF WEST COVINA

CITY COUNCIL/SUCCESSOR AGENCY

APRIL 21, 2026, 6:00 PM
REGULAR MEETING - CLOSED SESSION

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

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

AGENDA

CALL TO ORDER
A Regular Session Meeting was called to order by Mayor Lopez-Viado on Tuesday, April 21, 2026, 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, Tony Wu, Brian Gutierrez, Mayor Pro Tem Ollie Cantos (arrived at 6:14pm), Mayor Letty Lopez-Viado

City Staff: Milan Mrakich, Acting City Manager, Nilesh Mehta, Assistant City Manager. Thomas Duarte, City Attorney, Thomas O'Connell Buchalter, Roger Scott, Buchalter, Jennifer Misetich, Buchalter

PUBLIC COMMENTS ON ITEMS ON THE AGENDA
None

CLOSED SESSION

1. CONFERENCE WITH LEGAL COUNSEL - EXISTING LITIGATION - Pursuant to Government Code § 54956.9(d)(1)

1. John Doe v. City of West Covina (LA Superior Court Case No. 26STCP00957)
2. City of West Covina v. Brian Gutierrez (LA Superior Court Case No 26STCP00678)
3. Vincent A. Capelle v.City of West Covina, et all (LA Superior Court Case No. 26STCV06790)

2. CONFERENCE WITH LABOR NEGOTIATORS
Pursuant to Government Code § 54957.6
City Negotiators: Mrakich, 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
- Mid-Management Employees
- W.C. Police Management Association

Unrepresented Employee Group

- Department Heads

REPORTING OUT
None

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ADJOURNMENT

A motion to adjourn the Regular Closed Meeting was made by Mayor Letty Lopez-Viado, and the meeting was adjourned at 7:08 p.m. The next regularly scheduled Regular Closed City Council Meeting will be held on Tuesday, May 5, 2026, at 6:00 p.m. in the Management Resource Center 3rd Floor, 1444 West Garvey Avenue South, West Covina, California.

Submitted By:

_____
Lisa Sherrick
Assistant City Clerk

_____
Letty Lopez-Viado
Mayor

CITY OF WEST COVINA

CITY COUNCIL/SUCCESSOR AGENCY

APRIL 21, 2026, 7:00 PM
REGULAR MEETING

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

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

MINUTES

DRAFT

INVOCATION
Led by Pastor Alex Hong from Christian Fellowship Bible Church of West Covina

PLEDGE OF ALLEGIANCE
Led by Roman Rivera from Sierra Vista Middle School

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

REPORTING OUT FROM CLOSED SESSION
None

PRESENTATIONS

- Certificate Honoring the 40th Anniversary of Christian Fellowship Bible Church
- Certificates Honoring Sierra Vista Middle School Students Who Participated in the Lone Hill Math Competition
- Taste of West Covina Presentation Recognizing BJ's Restaurant
- Certificate Recognizing National Public Safety Telecommunicators Week 2026
- Certificate Recognizing Assistant Fire Chief Mike Browne
- Proclamation and Presentation Recognizing April as Donate Life Month
- Presentation by San Gabriel Valley Mosquito and Vector Control District

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

ORAL COMMUNICATIONS - Three (3) minutes per speaker
John Shewmaker
Pamela Farley
Jerri Potras
Veronica Menjivar
Kimberly Duke
Tom Kiesche
Linda Locklear
Ana Montane-Munuz
Alexander Battisti
Josh Murry
Jesus Gomez
Patricia Mendoza

CONSENT CALENDAR
ACTION: Motion by Councilman Wu and Second by Councilwoman Diaz, 5-0 to: *Approve Consent Calendar Items 1-7. (Item No.1 was not pulled however Councilmember Gutierrez voted NO on Item No.1)*

APPROVAL OF MEETING MINUTES

1) **CONSIDERATION OF APPROVAL OF THE APRIL 7, 2026, CITY COUNCIL/SUCCESSOR AGENCY REGULAR SESSION MEETING MINUTES.**

Carried 4-1 (No: Gutierrez) to: approve the April 7, 2026, City Council/Successor Agency Regular Session Meeting Minutes.

DRAFT

FINANCE DEPARTMENT

2) **CONSIDERATION OF A MEMORANDUM OF UNDERSTANDING (MOU) BETWEEN THE CITY AND THE WEST COVINA FIRE MANAGEMENT ASSOCIATION (WCFMA)**

Carried 5-0 to: adopt the following resolutions:

RESOLUTION NO. 2026-05 - A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WEST COVINA, CALIFORNIA, APPROVING THE MEMORANDUM OF UNDERSTANDING BETWEEN THE CITY OF WEST COVINA AND THE WEST COVINA FIRE MANAGEMENT ASSOCIATION FOR THE PERIOD OF JULY 1, 2024 THROUGH JUNE 30, 2028

RESOLUTION NO. 2026-19 - A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WEST COVINA, CALIFORNIA ADOPTING A BUDGET AMENDMENT FOR THE FISCAL YEAR COMMENCING JULY 1, 2025 AND ENDING JUNE 30, 2026 (FMA MOU)

3) **CONSIDERATION OF THE SECOND QUARTER FINANCIAL REPORT FOR FISCAL YEAR 2025-26**

Carried 5-0 to: take the following actions:

1. Receive and file the Second Quarter Financial Report for Fiscal Year 2025-26.

FIRE DEPARTMENT

4) **REVIEW OF THE DRAFT REQUEST FOR PROPOSALS (RFP) FOR FIRE FLEET MAINTENANCE AND REPAIR SERVICES**

Carried 5-0 to: authorize the Fire Department to issue a Request for Proposals (RFP) to obtain competitive proposals for fleet maintenance and repair services for fire apparatuses.

POLICE DEPARTMENT

5) **CONSIDERATION OF APPLICATION FOR FEDERAL FISCAL YEAR 2025 JUSTICE ASSISTANCE GRANT (JAG) FROM U.S. DEPARTMENT OF JUSTICE**

Carried 5-0 to: that the City Council:

1. Review the proposed federal fiscal year 2025 Edward Byrne Memorial Justice Assistance Grant (JAG) Program application items;

DRAFT

2. Authorize staff to submit the application and accept the award totaling $23,940;
3. Authorize the Mayor to execute the Certifications and Assurances by the Chief Executive of the Applicant Government 30 days after this Council meeting in accordance with JAG requirements;
4. Designate the Mayor, Acting City Manager, and Acting City Manager's designee to certify and execute all grant related documents.

PUBLIC WORKS

6) **CONSIDERATION OF BUDGET AMENDMENT TO PROCURE AND INSTALL SPORTSPLEX PLAYGROUND RUBBERIZED SAFETY SURFACING (PIP) REMOVAL & REPLACEMENT - PROJECT NO. C26023**

Carried 5-0 to: adopt the following resolution:

RESOLUTION NO. 2026-29 – A RESOLUTION OF THE CITY OF WEST COVINA, CALIFORNIA, ADOPTING A BUDGET AMENDMENT FOR THE FISCAL YEAR COMMENCING JULY 1, 2025 AND ENDING JUNE 30, 2026 (SPORTSPLEX PLAYGROUND RUBBERTIZED SAFETY SURFACING)

7) **CONSIDERATION OF NEED TO CONTINUE EMERGENCY REPAIRS AT FIRE STATION 3**

Carried 5-0 to: review the emergency action for the emergency conditions at Fire Station 3 and adopt the following resolution:

RESOLUTION NO. 2026-34 – A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WEST COVINA, CALIFORNIA, DETERMINING, BY A FOUR-FIFTHS VOTE OF THE CITY COUNCIL, THAT THERE IS A NEED TO CONTINUE THE EMERGENCY ACTION AT FIRE STATION 3

END OF CONSENT CALENDAR

DEPARTMENTAL REGULAR MATTERS

CITY MANAGER'S OFFICE

8) **CONSIDERATION OF INTRODUCTION OF ORDINANCE NO. 2539 - AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF WEST COVINA, CALIFORNIA, ADOPTING BY REFERENCE PORTIONS OF TITLE 10 (ANIMALS) OF THE LOS ANGELES COUNTY CODE OF ORDINANCES RELATING TO SPAY AND NEUTER AND MICROCHIPPING REQUIREMENTS AND AMENDING CHAPTER 6 (ANIMALS AND FOWL) OF THE WEST COVINA MUNICIPAL CODE**

DRAFT

ACTION: Motion by Councilwoman Diaz and a second by Mayor Pro Tem Cantos, 4-0-1 (Abstain: Gutierrez) to: Place signage at dog parks, place information about low cost vaccinations on the City's website, and introduce for first reading, by title only, the following ordinance, and schedule a public hearing for May 19, 2026 regarding the adoption thereof:

ORDINANCE NO. 2539 - AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF WEST COVINA, CALIFORNIA, ADOPTING BY REFERENCE PORTIONS OF TITLE 10 (ANIMALS) OF THE LOS ANGELES COUNTY CODE OF ORDINANCES RELATING TO SPAY AND NEUTER AND MICROCHIPPING REQUIREMENTS AND AMENDING CHAPTER 6 (ANIMALS AND FOWL) OF THE WEST COVINA MUNICIPAL CODE

MAYOR/COUNCILMEMBERS REPORTS
None

CITY COUNCIL REQUESTS FOR REPORTS, STUDIES OR INVESTIGATION

- *Councilmember Gutierrez asked to create a Preservation Committee with residents to reopen the Taylor House, second by Mayor Pro Tem Cantos. Mayor Lopez-Viado requested to bring this to the Senior and Community Services Commission and then bring it back to the Council. There was no objection*
- *Councilmember Gutierrez would like to discuss the educational requirements for the City Manager position; there was no second.*
- *Mayor Lopez-Viado would like staff to look into IT protocols by next council meeting to protect staff from "all staff emails" by Councilmembers, second Councilwoman Diaz. Mayor Pro Tem Cantos called for the question, second by Mayor Lopez-Viado (4-1 Gutierrez: No) Roll for Mother May I for Mother May I request: 4-1 (Gutierrez: No)*

CITY COUNCIL COMMENTS

- Councilwoman Diaz recognized the West Covina PD team for their win at Baker2Vegas.
- Mayor Lopez-Viado thanked West Covina Beautiful and staff for an amazing job on the clean-up at Galster Park for Arbor Day.
- Mayor Lopez Viado promoted the Night Market at Hurst Ranch.
- Mayor Pro Tem Cantos spoke about the Arbor day event and the planting of trees at Galster Park.
- Councilmember Gutierrez commented that free speech is being restricted by the Council.

DRAFT

ADJOURNMENT

A motion to adjourn the Regular Meeting was made, and the meeting was adjourned at 9:31 p.m. The next regularly scheduled Regular Closed City Council Meeting will be held on Tuesday, May 5, 2026, at 7:00 p.m. in the Council Chamber, 1444 West Garvey Avenue South, West Covina, California.

Submitted By:

_____
Lisa Sherrick, CMC
Assistant City Clerk

_____
Letty Lopez Viado
Mayor

DRAFT

AGENDA ITEM NO. 2

AGENDA STAFF REPORT

City of West Covina | Office of the City Manager

DATE: May 5, 2026

TO: Mayor and City Council

FROM: Milan Mrakich, Acting City Manager

SUBJECT: **CONSIDERATION OF APPROVAL OF TRAFFIC RECOMMENDATIONS FROM THE TRAFFIC COMMITTEE MEETINGS BETWEEN DECEMBER 2025 AND MARCH 2026**

RECOMMENDATION:

It is recommended that the City Council approve the Traffic Committee recommendations detailed in the staff report for traffic engineering improvements citywide from the meetings held between December 2025 and March 2026.

BACKGROUND:

The West Covina Traffic Committee regularly meets and holds public meetings on the 3rd Wednesday of each month. The Traffic Committee consists of the Public Works Director or designee, Community Development Director or designee, Capital Improvement Program Project Manager, Finance Director or designee, and the Maintenance Supervisor or designee. The Traffic Committee reviews resident, community, and City requests pertaining to any traffic-related items. These items are presented with recommendations to the Traffic Committee for discussion and approval, and then are later presented to City Council for final approval.

DISCUSSION:

All the recommended items were presented and discussed at duly noticed and publicly held West Covina Traffic Committee meetings. The items presented were unanimously approved by the Traffic Committee for City Council consideration and approval. All recommendations meet standard engineering practice and guidelines as found in the California Manual on Uniform Traffic Control Devices (CAMUTCD) and California Vehicle Code (CVC), with engineering judgment. Each item presented was submitted by either a resident, business, community member, or the City for review.

The Traffic Committee (TC) unanimously approved the following recommendations, which are being presented to the City Council for consideration and approval:

December 2025 Traffic Committee Meeting

- **Traffic Review of N Orange Avenue and W Eldred Avenue:**
  - Request: Request is for All-Way Stop control at the intersection of Orange Avenue and Eldred Avenue. And upgraded signage at Conlon Avenue and Eldred Avenue.
  - Approved TC Recommendation:

1. Install new Stop Signs (R1-1) at northwest and southeast corners of the intersection at Eldred Avenue and Orange Avenue. Remove existing signage on signposts at the intersection corners and use existing posts for new stop signage.
2. Remove existing School Crossing Signage at the northwest and northeast corners of the intersection of Orange Avenue and Eldred Avenue.
3. Move existing School Speed Limit 25 MPH Sign from the southeast corner of the intersection to 125-feet south of the intersection, for northbound traffic along Orange Avenue. Install signage on new Unistrut 2” SQ Galvanized Steel post with breakaway anchor.
4. Install new “Stop Sign Ahead” signage (W3-1) along Orange Avenue. Install sign for NB traffic 220-ft south of Eldred Avenue, and sign for SB traffic 145-ft north of Eldred Avenue. Install new signs on Unistrut 2” SQ Galvanized Steel post with breakaway anchor.
5. Install new ADA Ramp with Truncated Dome on the west side of Orange Avenue, on the west side of the crosswalk posted at the intersection with Eldred Avenue.
6. Refresh yellow crosswalk at the north leg of the intersection along Orange Avenue at Eldred Avenue.
7. Remove and replace non-conforming pedestrian crossing signage with new Pedestrian Crossing Signage (SW24-2) at the intersection of Eldred Avenue and Conlon Avenue. Install signage on existing poles.
8. Install new Pedestrian Crossing Ahead Signage (SW24-3) approaching the intersection of Eldred Avenue and Conlon Avenue. Install EB signage 200-ft west of the intersection, and WB signage 70-feet east of the intersection. Install new signs on Unistrut 2” SQ Galvanized Steel post with breakaway anchor.
9. Refresh existing yellow crosswalk on west leg of the intersection of Eldred Avenue and Conlon Avenue.
10. Remove and replace non-conforming pedestrian crossing signage with new Flashing Rectangular Rapid Flashing Beacon (RRFB) Pedestrian Crossing Signage (SW24-2) at the intersection of Eldred Avenue and Nora Avenue. Install signage on existing poles.
11. Install new Pedestrian Crossing Ahead Signage (SW24-3) approaching the intersection of Eldred
12. Avenue and Nora Avenue. Install NB signage 145-ft south of the intersection, and SB signage 155-ft north of the intersection. Install new signs on Unistrut 2” SQ Galvanized Steel post with breakaway anchor.

- **Traffic Review of S Lark Ellen Avenue and E Herring Avenue:**
  - Request: Request is to review line of sight conditions at the intersection of Lark Ellen Avenue and Herring Avenue.
  - Approved TC Recommendation:

1. Replace missing Stop Sign (R1 – 1) and Unistrut 2” SQ Galvanized Steel post with breakaway anchor, for the westbound direction of East Herring Avenue at the intersection with South Lark Ellen Avenue.
2. Replace faded Stop Sign (R1 – 1) on existing post for the eastbound direction of East Herring Avenue at the intersection with South Lark Ellen Avenue.
3. Install 60-ft of red curb on the east side of South Lark Ellen Avenue, south of East Herring Avenue to improve view of incoming traffic. The additional red curb will start at the curb return and connect to the existing red curb located south of the intersection, for a total red curb of approximately 102-ft long.
4. Install 20-ft of red curb on the east side of South Lark Ellen Avenue, north of East Herring Avenue.
5. Install 20-ft of red curb on the west side of South Lark Ellen Avenue, north of East Herring Avenue.
6. Install “Cross Traffic Does Not Stop” (W4 – 4P) underneath the two Stop Signs located along Herring Avenue, at the intersection with Lark Ellen Avenue, for

eastbound and westbound traffic.

- **Traffic Review of E Vine Avenue and S Glendora Avenue:**
  - Request: Request is to review the intersection conditions of Vine Avenue and Glendora Avenue to see feasibility of installing a right turn only lane.
  - Approved TC Recommendation:

    1. Install right lane along the westbound direction of Vine Avenue. Restripe the westbound direction of Vine Avenue to include a right-turn-only lane and a left turn/thru lane along WB Vine Avenue approaching the intersection. Install pavement marking symbol for both lanes.
    2. Install “Right Lane Must Turn Right” (R3 – 7) Sign and Unistrut 2” SQ Galvanized Steel post with breakaway anchor, on the north side of E Vine Avenue, approximately 110-ft east of S Glendora Avenue, for the westbound direction.
    3. Install directional signage (R61 – 7 (CA)) for vehicles traveling westbound along E Vine Avenue, at the following locations:
       a. Install sign on a new Unistrut 2” SQ Galvanized Steel post with breakaway anchor, on the north side of E Vine Avenue, approximately 80-ft east of S Glendora Avenue, for the westbound direction.
       b. Install sign on the mast arm of the traffic signal located at the west leg of the intersection.
    4. Remove old vehicle detection sensors and replace with new sensors to match the new lane striping pattern for the left turn lane, thru lane and right turn lane on Vine Avenue approaching Glendora Avenue.

- **Traffic Review of 824 W Cameron Avenue:**
  - Request: Request is to review the midblock crosswalk located in front of 824 W Cameron Avenue.
  - Approved TC Recommendation:

    1. Remove and replace Pedestrian Warning Sign (W11 – 2) and Signal Ahead Warning Sign on the south and north sides of West Cameron Avenue, at the following locations:
       a. On the north side of W Cameron Avenue, approximately 135-ft west of South Glendora Avenue, on existing street light pole.
       b. On the south side of W Cameron Avenue, approximately 400-ft west of South Glendora Avenue, on existing street light pole.
    2. Install double-sided “Crosswalk; Stop on Red” (R10 – 23) on HAWK signal pole located on the north and south sides of W Cameron Avenue. Install signs on each side of the mast arm facing westbound and eastbound directions.
    3. Refresh the existing midblock crosswalk markings on W Cameron Avenue.
    4. Install truncated domes on both ADA ramps that are located on each side of the midblock crosswalk.
    5. Remove and replace faded double-sided “PED XING” sign that is located on top of the overhead signal that is located on top of the overhead signal at the midblock crosswalk along W Cameron Avenue. Replace signage on both mast arms.
    6. Remove and replace the damaged Pedestrian Signal Head that is mounted on the signal pole, located on the north side of the crosswalk.

January 2026 Traffic Committee Meeting

- **Traffic Review of 712 South Fernwood Street:**
  - Request: Request is to review parking near the Fernwood Garden Apartments located on 712 South Fernwood Street.

- Approved TC Recommendation:

    1. Remove and replace faded “No Parking; 7AM – 4PM; School Days,” parking signs with new “No Parking; 7AM-8AM & 3PM-4PM; School Days” signage on existing posts located along both sides of South Fernwood Street.
    2. Install 20-ft of red curb on the north side of Mobeck Street at the northeast corner of the intersection with S Fernwood Street.
    3. Install 20-ft of red curb on the east side of S Fernwood Street at the northeast corner of the intersection with Mobeck Street.
    4. Remove signage and post for “No Parking 7AM-4PM on School Days” along Mobeck Street, to allow for additional parking along the north side of the street adjacent to Fernwood Apartments.
    5. Trim vegetation along the north side of Mobeck Street between Fernwood Street and Azusa Avenue, so the hedges are not crowding over the sidewalk area along the street segment.

- **Traffic Review of Heritage Drive between Hillside Drive and East Hills Drive:**
    - Request: Request is for review of existing conditions and the installation of traffic calming measures along Heritage Drive between Hillside Drive and East Hills Drive.
    - Approved TC Recommendation:

        1. Install solid double yellow centerline along Heritage Drive, between Hillside Drive and East Hills Drive.
        2. Remove and replace deteriorated Curve Warning Sign (W1 – 1) and 15 MPH Advisory Speed Sign (W13 – 1P) that are located along Heritage Drive, at the following locations:
            a. Replace signage on the east side of Heritage Drive, approximately 230-ft north of Hillside Drive.
            b. Replace signage on the east side of Heritage Drive, approximately 740-ft south of East Hills Drive.
            c. Replace signage on the west side of Heritage Drive, approximately 460-ft south of East Hills Drive.
            d. Replace signage on the west side of Heritage Drive, approximately 75-ft south of East Hills Drive.
        3. Remove and replace faded Stop Signs (R1 – 1) that are located along Heritage Drive at the following locations:
            a. Remove and replace the Stop Sign located on the northwest corner at the intersection of Hillside Drive and Heritage Drive, for southbound traffic.
            b. Remove and replace the Stop Sign located on the northeast corner at the intersection of East Hills Drive and Heritage Drive, for north-westbound traffic.
        4. Maintain a regular trimming schedule along the south side of Heritage Drive to prevent overgrown vegetation from obstructing the view of incoming traffic.

- **Traffic Review of S Broadmoor Avenue and W Ituni Street:**
    - Request: Request is to review the existing conditions and line of sight at the intersection of S Broadmoor Avenue and W Ituni Street.
    - Approved TC Recommendation:

        1. Remove and replace faded Stop Sign (R1 – 1) located along the eastbound direction of W Ituni Street, at the intersection with S Broadmoor Avenue.
        2. Install “Cross Traffic Does Not Stop” Sign (W4 – 4P) underneath the existing Stop Sign (R1 – 1) located along the eastbound direction of W Ituni Street, at the intersection with S Broadmoor Avenue.
        3. Adjust and angle Stop Bar pavement legends approximately 12-ft forward to allow

vehicles to stop closer to the intersection. Angle the east end of the Stop Bar to connect with the ADA ramp to allow a clear path of travel between the east and the north corners of the intersection.

4. Relocate the existing “STOP” Bar pavement legend along the eastbound direction of W Ituni Street at S Broadmoor Avenue, to be closer to the intersection. Relocate the pavement markings to be approximately 12-ft east, closer to the intersection.
5. Install 25-ft of double yellow centerline on the west leg of the intersection, starting from the Stop Bar.
6. Install 20-ft of red curb approaching W Ituni Street and S Broadmoor Avenue to be compliant with AB 413.
    a. Install red curb on the west side of S Broadmoor Avenue, north of W Ituni Street.
    b. Install red curb on the west side of S Broadmoor Avenue, south of W Ituni Street.
    c. Install red curb on the north side of W Ituni Street, west of S Broadmoor Avenue.

- **Traffic Review of 1842 East Workman Avenue:**
    - Request: Request is to review the existing parking conditions along the frontage of the residence located on E Workman Avenue.
    - Approved TC Recommendation:

1. Remove and replace red curb, on the west side of the driveway exit located at 1842 E Workman Avenue, as follows:
    a. Leave 10-ft of red curb from the driveway exit west.
    b. Remove and replace 40-ft of red curb for yellow curb, between the bus stop pad and the 10-ft of red curb.
2. Install “Passenger Loading Only; 15 Minutes” Sign (R25C (CA)) on the south side of Workman Avenue, approximately 25-ft west of the driveway located at 1842 E Workman Avenue.

- **Traffic Review of Amar Road and Paseo Merida:**
    - Request: Request is to review the existing conditions and line of sight at the intersection of Amar Road and Paseo Merida.
    - Approved TC Recommendation:

1. Install New Stop Sign (R1 – 1) and “Traffic Does Not Stop” Plaque (W4 – 4P) with new Unistrut 2” SQ Galvanized Steel post with breakaway anchor, for the northbound direction of Paseo Merida (Private Property) at the intersection with Amar Road.
2. Install T-Intersection Warning Sign (W2 – 2) with new Unistrut 2” SQ Galvanized Steel post with breakaway anchor on the south side of Amar Road, approximately 210-ft west of Paseo Merida.
3. Remove, replace, and relocate existing faded Signal Ahead Sign (W3 – 3) that is currently located on the south side of Amar Rd, approximately 300-ft west of Nogales Street. Install new sign with new Unistrut 2” SQ Galvanized Steel post with breakaway anchor and place it on the south side of Amar Rd, approximately 470-ft west of Nogales St.
4. Install new Signal Ahead Sign (W3 – 3) with new Unistrut 2” SQ Galvanized Steel post with breakaway anchor for eastbound traffic along Amar Rd, on the raised median, approximately 430-ft of Nogales Street.
5. Maintain a regular trimming schedule along Amar Road, specially along the center median, to prevent vehicles from obstructing the view of incoming traffic.
6. Install “KEEP CLEAR” Pavement Legends and “Do Not Block Intersection” Signage (R10-7) at the intersection of Amar Road and Paseo Merida. Install new signage with new Unistrut 2” SQ Galvanized Steel post with breakaway anchor, on the southeast corner of the intersection for eastbound traffic approaching the intersection at Amar

Road and Nogales Street.

February 2026 Traffic Committee Meeting

- **Curb Marking Review of 1541 W Harbert Street:**
  - Request: Request is to review existing parking conditions near the residence located at 1541 W Harbert Street, Apartment 20 for Blue Curb.
  - Approved TC Recommendation:

    1. The Traffic Committee recommended denial of this request.

- **School Circulation Review of Cameron Elementary School:**
  - Request: Request is to review the traffic circulation for student drop-off and pickup at Cameron Elementary School, along Mobeck Street and Avington Avenue.
  - Approved TC Recommendation:

    1. Install new “School Zone” Signage (SW24-1 (CA)) along Avington Street/Mobeck Avenue for eastbound/westbound traffic, north of Cameron Elementary School. Install new signs on Unistrut 2” SQ Galvanized Steel post with breakaway anchor.
       a. Install eastbound sign approximately 285-feet east of Mobeck Street at Dawley Avenue.
       b. Install westbound sign approximately 70-feet west of Mobeck Street at Avington Avenue.
    2. Install new “RIGHT TURN ONLY” Signage (R3-5) at the northwest corner of the driveway exit for the circulation route at Cameron Elementary School. Install new sign on Unistrut 2” SQ Galvanized Steel post with breakaway anchor. Remove existing “Right Turn” sign at northeast corner of exit driveway.
    3. Install approximately 65-feet of red curb along the north side of Cameron Avenue, east of the exit driveway for student drop off/pickup circulation. Install new red curb adjacent to existing red curb along Cameron Avenue. It was observed that some vehicles park along the curb area, and effect line of sight for vehicles exiting right out of the driveway area.

- **Traffic Review of N Lark Ellen Avenue and W Badillo Street:**
  - Request: Request is for the removal of the U-turn restriction at the intersection of N Lark Ellen Avenue and W Badillo Street, for the eastbound direction.
  - Approved TC Recommendation:

    1. The Traffic Committee recommended denial of this request.

- **Review of LA County’s Memo for Francisquito Avenue between Hacienda Boulevard & Walnut Avenue (Shared Jurisdiction):**
  - Request: The City received a request from LA County Public Works to install edge line striping and continental crosswalks along Francisquito Avenue Between Hacienda Boulevard & Walnut Avenue. As these segments of streets fall under the jurisdiction of LA County and the City of West Covina, LA County Public Works is proposing to enter a cooperative project with the City to improve traffic safety. The cooperative agreement will be presented to the Council at a future date.
  - Approved TC Recommendation:

    1. Install edge line striping along Francisquito Avenue Between Hacienda Boulevard & Walnut Avenue.

2. Install continental crosswalks on the north leg and the west leg of the intersection of Walnut Avenue and Francisquito Avenue.

March 2026 Traffic Committee Meeting

- **ATP 6 Stop Justification for Badillo Street and David Court:**
  - Request: The City received a request for the Active Transportation Program (ATP) 6 Grant Stop Justification of the intersection of Badillo Street and David Court. The City would like to investigate if the intersection qualifies Stop control. Currently, there is no Stop Control in either direction.
  - Approved TC Recommendation:

    1. Install Stop Sign (R1 – 1) on new Unistrut 2” SQ Galvanized Steel post with breakaway anchor, along the southbound direction David Court, at the intersection with Badillo Street.
    2. Install “STOP” and stop bar pavement markings along the southbound direction of David Court, at the intersection with Badillo Street.

LEGAL REVIEW:

The City Attorney's Office has reviewed the staff report.

ENVIRONMENTAL REVIEW:

Prepared by: Jana Robbins, PTP,RSP, Project Manager (Traffic Division)

Fiscal Impact

FISCAL IMPACT:

The proposed improvements will be included either as part of an existing project, or under the Annual Citywide Traffic Signage, Stripping, Pavement Markers Program (Project No. C23016). This program allocates $100,000 annually to enhance vehicle mobility and safety. Minor improvements and/or signage replacement may be done in-house by maintenance staff.

CITY COUNCIL GOALS & OBJECTIVES: Enhance City Image and Effectiveness

AGENDA STAFF REPORT

City of West Covina | Office of the City Manager

DATE: May 5, 2026

TO: Mayor and City Council

FROM: Milan Mrakich, Acting City Manager

SUBJECT: **CONSIDERATION OF EXCLUSIVE NEGOTIATION AGREEMENT FOR THE CITY YARD PROJECT SITE IN THE CITY OF WEST COVINA**

RECOMMENDATION:

It is recommended the City Council authorize the Acting City Manager to negotiate and execute all necessary documents to effectuate an Exclusive Negotiation Agreement (ENA) with Brandywine Acquisition Group, LLC (Brandywine) for the sale of the City Yard property (811 South Sunset Avenue).

BACKGROUND:

The City of West Covina owns the 8.27 acre property located at 811 South Sunset Avenue in West Covina (the “Development Site”) (Attachment No. 1). The Development Site includes the City Yard building and facilities, the "shop" with automotive bays, Fire Station 1, two (2) compressed natural gas (CNG) facilities, and a vacant former chamber of commerce building. Currently, there are two operational facilities on the Development Site; Fire Station 1, which was temporarily relocated to the City Yard site and operates out of portable buildings, and the City Yard.

Over the years, City staff has received multiple inquiries for the Development Site, from prospective housing developers to potential tenants inquiring the about the chamber building. In March 2021, the City decided to list the property as surplus, which would allow the City to consider disposition of the site. Pursuant to the Surplus Land Act (California Government Code Sections 54220-54233) and California Government Code Section 54221(b), the City declared the Development Site as surplus property on September 21, 2021. While the City listed the property as surplus, it does not obligate the City to dispose of the property.

On June 6, 2025, in compliance with the Surplus Land Act, the City put out to open, competitive bid a Request for Qualifications/Proposal (RFQ/P) and provided all entities identified in subdivision (a) of Section 54222 of the California Government Code an invitation to participate in the competitive RFQ/P process, for the purpose of proposing a highest and best use, high quality development project.

The City received development proposals for the Development Site from three development teams; Brandywine Homes, City Ventures, and Pulte Homes. The City ultimately came to agreement on price and terms with Brandywine Homes ("Brandywine").

DISCUSSION:

Brandywine desires to negotiate a Purchase and Sale Agreement (“PSA”) and a Development Agreement (“DA”) (referred to collectively as the “Project Agreements”) with the City, to develop the Development Site as a residential use project including market-rate residential, affordable residential, and community uses (the “Project” hereinafter). The Project includes the following:

- 150 Residential Units (Single Family Dwellings/Townhomes).
- 15% Affordable Units (50 units) affordable to seniors.
- Total of 200 Market-Rate and Rental Units.
- Recreation Area.

The proposed ENA (Attachment No. 3) for the sale of the Development Site will include the following terms:

- Purchase by Brandywine of 8.27-acres of City-owned property.
- Purchase Price: $21,300,000.
- Term of ENA: 120-days plus two potential ninety-day (90) extensions.
- ENA Deposit: $15,000 - a portion will cover the City’s legal and other expenses to negotiate the ENA.
- Deposit increases to $300,000 during the Purchase and Sale Period.
- Brandywine is responsible for all pre-development expenses, legal and permitting fees, and demolition and building costs.
- Exclusive Right to Negotiate. City shall not negotiate with any other party; City and Brandywine shall negotiate in good faith.

In addition, any future development of the Development Site is contingent on the relocation of Fire Station 1 and the City Yard facilities.

Brandywine will pay for expenses that are necessary to prepare reports, plans, financial projections, California Environmental Quality Act (CEQA), and other documents that will be utilized to negotiate the final terms of the Project Agreements.

Staff recommend authorizing the Acting City Manager to negotiate with Brandywine towards execution of any and all documents necessary to effectuate the ENA. If the ENA is approved, the City can further pursue negotiations of the Project Agreements.

LEGAL REVIEW:

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

Prepared by: Gerardo Rojas, Economic Development Project Coordinator
Additional Approval: Donyea Adams, Economic Development & Housing Manager

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Attachments

Attachment No. 1 - Development Site

Attachment No. 2 - Brandywine Homes Proposal

Attachment No. 3 - ENA - Developer Executed

CITY COUNCIL GOALS & OBJECTIVES: A Well-Planned Community
Expand Economic Development Opportunities
Enhance City Image and Effectiveness

City-Owned Property - City Yard



Address: 811 S. Sunset Ave.

APN: 8468016904
Parcel Acreage: 8.27 Acres

City Yard Facilities

Office	10,275 SF
Streets Warehouse	7,006 SF
Workshop	3,158 SF
Paint Shed	1,395 SF
Parks Equipment Warehouse	2,590 SF
CNG Fueling Station	
CNG & Propane Fueling Station	

Other Buildings

The "Shop" Automotive Bays	9,090 SF
Vacant Former Chamber Building	5,169 SF
Active Fire Station #1	6,657 SF

Building square footage is approximated.

Response to RFP No. 2025-20 West Covina, City Yard Property

Presented to City of West Covina

BRANDYWINE HOMES

COVER LETTER

Dear City of West Covina Selection Committee,

Thank you for considering Brandywine Homes as a potential development partner for the City Yard Site.

We are pleased to present our proposal for the redevelopment of this 8.29-acre property in West Covina, of which 7.41 acres are developable as indicated by the Tax Map, accounting for easement constraints. As a vertically integrated homebuilder and developer, we place a strong emphasis on collaborative relationships with cities and their communities. Should we be selected as the buyer, Brandywine Homes is prepared to advance a thoughtfully designed townhome community that aligns with the City's goals and the vision of the Downtown Specific Plan.

For over 30 years, Brandywine Homes has remained a family-owned business focused exclusively on residential infill development across Southern California. We have successfully delivered more than 100 residential communities in cities such as Long Beach, Carson, Norwalk, Santa Ana, and Garden Grove, demonstrating our ability to navigate entitlement complexities and deliver high-quality for-sale housing in urban contexts.

Our proposal includes 141 residential units—64 two-story townhomes and 77 three-story townhomes—designed to complement the character of the surrounding area while delivering much-needed homeownership opportunities. All development and construction will be self-performed by Brandywine, ensuring consistency and accountability from start to finish.

To support this effort, our team includes seasoned professionals with extensive entitlement, planning, and infrastructure experience throughout Los Angeles County. We are confident in our ability to coordinate with City staff, address technical challenges, and advance a project that supports West Covina's long-term downtown revitalization efforts.

We take pride in our reputation for transparency, responsiveness, and results. We appreciate the opportunity to submit this proposal and look forward to working with the City of West Covina on a development that brings lasting value to the community.



Brett Whitehead
CEO



Alex Hernandez
President

BRANDYWINE HOMES

Building Together for the Next Generation

Rebuilding Older Cities

Partnering with public agencies to build the next generation of Southern California's infill neighborhoods

Providing a New Home Option

Creating places for the next generation of homeowners to live close to jobs and extended families.

Integrity in Partnerships

Fostering the next generation of financial relationships where integrity earns trust and confidence

Valuing Resources

Being resourceful with land, energy and design for the benefit of the next generation

Brandywine Homes Address

2355 Main Street, Suite 220
Irvine, CA 92614

BRANDYWINE
HOMES

FIRM OVERVIEW

Since opening its doors in 1994 as a family-owned and operated homebuilder and regional developer, Brandywine Homes is proud to celebrate over 30 years of developing new residential communities and providing quality residences for Southern Californians. The Company prides itself on attracting and retaining the industry's most talented and dedicated team of building industry professionals whose expertise and commitment to quality housing reflects that of the principals. The Principals and Senior Management have a collective 200 years of broad-based experience in the acquisition, financing, construction, management and sales of residential communities. Company focus has been on creating these communities in cities across the South Land with special emphasis on those located in the more mature portions of Orange and Los Angeles Counties where repurposing of land uses encourages a commitment to creating vibrant and safe new lifestyle opportunities.

With our team of 45 on staff professionals, all critical components of the home building craft are closely managed and monitored. From land acquisition, through design, financing, purchasing, construction, sales and customer service, each step in the process of creating new lifestyle environments in which to live, work, raise families and relax in comfort and safety is coordinated and overseen to insure timely and exacting completion at each stage of the buildingprocess.

Our broad capabilities can be seen in the wide variety of housing we have successfully developed — from inspired townhome collections of varying densities and modest pricing to luxurious, single-family homes to semi-custom, estate-sized homes on expansive lots. We offer the diversity necessary to build homes in communities throughout Southern California, from suburbandevelopments to urban infilllocations.

BRANDYWINE HOMES

FIRM OVERVIEW (CONT.)

We pride ourselves on establishing relationships with local governments by meeting with them in exploring what land use directions the City believes may be best for their citizens. From there, a member of our land acquisition team seeks out and works closely with local real estate professionals to locate potential acquisition sites which are then reviewed with the city to determine the community's interest in seeing if and how that property may be developed for the mutual benefit of all parties. This is the beginning of how we work on creating an informal public/private partnership wherein the goal is a venture from which allparties experience a positiveoutcome.

This meticulous approach to conducting business is followed through to the selling and servicing of all homes that Brandywine constructs. Our stable of highly trained and experienced sales representatives consider all potential buyers of our homes to be an extension of our family and they are treated as such.

Our long-term financial commitments have been established by both national and regional lenders of substantial means and presence in the marketplace. Included among them are US Bank, Wells Fargo and California Bank & Trust, whom together have provided financing for much of the almost $2 Billion dollars in market value of the residenceswe have constructed and/or are now constructing.

In summary, at the foundation of every Brandywine Home is our utmost dedication to excellence and to being a valued part of each community in which we build our homes. A recognized leader in challenging infill projects, Brandywine continues to revitalize a number of Southern California's oldest and most established towns, rich in history. We build homes that respect and complement the heritage, values and architectural integrity of existing neighborhoods and the people who live there — while also making a positive contribution to the community. With over 100 communities delivered to tenants and home buyers in over 58 new neighborhoods located in 39 Cities, we have worked hard and believe we have established Brandywine Homes as a valued and reliable partner worthy of selection in developing solutions for the housing needs throughout Southern California.

KEY PERSONNEL



Jim Barisic
Chairman

Jim is a true industry veteran, bringing almost 50 years of experience in the building and development industry. Jim is responsible for the overall direction of Brandywine Homes, primarily working with cities and agencies, securing long-term relationships with construction lenders and other financial partners, and ensuring that Brandywine moves forward while keeping true to its core principles and values.

Prior to founding Brandywine in 1994, Jim had been an owner/partner of various private companies developing both in-fill and planned residential neighborhoods, including multifamily attached homes and single family detached subdivisions. These developments ranged from entry level housing to detached one half acre customhomes. During Jim's career in the development industry, he has overseen the construction of over 3000 residences and multiple retail/industrial properties. In his capacity as the Vice President/Assistant Division Manager of the 4,800-acre planned community of AnaheimHills, he managed the development and construction of a community containing over 8,500 residential units, three commercial centers and an 18-hole golf course in the City of Anaheim, California.

Jim started his career working in the City of Cerritos and has over five years prior experience in municipal government, with a focus in planning and general city management.



Brett Whitehead
Principal/CEO
Negotiation Lead
Brett@brandywine-homes.com
(949) 296-2400 x101

Brett has been with Brandywine Homes for 23 years and as CEO, oversees all aspects of the company including land acquisition, forward planning and finance. During his tenure with the company, Brett has been an integral part of the acquisition and planning of over 60 developments and almost 3000 units. Brett's efforts at maintaining strong banking relationships has led to an impressive network of construction lenders and equity partners. Even during the depths of the great recession, these relationships proved their value as Brandywine continued to build and sell homes with very few roadblocks.

Brett frequently serves as the point of contact for municipalities and lead the company's effort to assist the City of Stanton in developing the Stanton Plaza Specific Plan. The specific plan is used as a guide for future development of the city's new "main street". He also has a hand in developing community land plans and product types in coordination with city staff. This hands-on approach allows Brandywine to create unique and innovative communities that complement surrounding neighborhoods and help complete the vision in cities where the company develops.



Dave Barisic
Principal

David has overseen Sales and Marketing, Legal and DRE processing since his joining in 2001. During his tenure at Brandywine he has overseen the sale of homes and leasing of apartment units in over 60 communities across southern California and driven revenues of over $1 billion. His detailed knowledge of the Southern California real estate market is bolstered by monthly analyses of existing and new home sales data, inventory, and pricing trends.

David's understanding of the marketplace is further reinforced by in-depth, community-based research gathered through interviews with residents, local publications and historical analysis of previous developments. This market analysis allows Brandywine to continually innovate its residential products to keep pace with a constantly changing marketplace.

Prior to coming to Brandywine, David worked as a Research Analyst at SanliPastore & Hill, California's preeminent firm for business and goodwill valuations and as a securities broker with both Quick & Reilly and TD Waterhouse Securities. David has been a licensed real estate broker in the state of California since 2003.



Alex Hernandez
President

With over 30 years of experience with Infill real estate development and land planning in Southern California, Alex has personally been associated with the acquisition, entitlement and development of 80 communities, which represents 3,000 units. Prior to joining Brandywine Homes in November 2013, Alex held numerous positions with The Olson Company including Managing Director of their Orange County Division and Senior Vice President of Acquisition and Forward Planning. Alex also formed and managed TELACU Development's non-profit for sale housing division for six years. Mr. Hernandez started his career as a city planner for major cities including Long Beach, Hermosa Beach and Los Alamitos.



Mario Urzua
Chief Financial Officer

A seasoned finance executive with over 25 years of experience in real estate, Mario has worked for real estate companies that have primarily invested, owned, managed and operated real estate portfolios encompassing raw land to new for-sale communities but also has experience in the other real estate asset classes. He has worked with some of the biggest debt and equity providers in the nation and can call on many capital sources for that next great Brandywine community.

Mario previously held a similar role at another privately held in-fill developer in Southern California and prior to that worked for a private equity firm and later a private equity backed land entitlement company. He has been fortunate to call Southern California home all these years and has no plans of leaving this great part of the country. Mario began his career as a CPA (license inactive today) and has the unique ability to call himself a Bruin and a Trojan having graduated from UCLA and later getting an MBA from rival USC.



Lesley Pennington
Vice President, Sales and Marketing

Newly installed as Vice-President of Sales & Marketing at Brandywine Homes, Lesley's homebuilding career spans more than thirty years. Lesley has a passion for people and a love of this business. Her primary role is achieving sales and effectively reaching and connecting with prospective new customers while creating a better homebuying experience for the homebuyers. Her knowledge of the Southern California real estate market is second to none and this expertise has quickly become integral to Brandywine's product development and placement.

Prior to joining Brandywine Homes, Lesley served as Vice-President of Sales with WilliamLy on Homes from 2000-2020. In 2009-2014, she took on a more global role serving as Regional Vice-President of Sales, overseeing all sales efforts for all of California.

Early into her career Lesley was recognized by her peers as "Sales Director of The Year" by the Southern California Sales & Marketing Council. Lesley is involved with Greater Sales & Marketing Council and BIA.

BRANDYWINE HOMES:
FINANCIAL CAPACITY

BRANDYWINE
HOMES

BRANDYWINE
HOMES

FINANCING

Brandywine is one of Southern California's most experienced and well capitalized in-fill developers. The company has an impressive track record spanning over 30 years resulting in the successful development of over 100 housing communities and 1,820 residentialunits.

Brandywine consistently secures the necessary debt and equity from a large pool of investors, private equity institutions and traditional banks.

Early in Brandywine's history, the company relied on raising equity capital from high net-worth individuals but has transitioned to a more sophisticated and institutional source of capital. In recent years Brandywine has been securing project level equity from several high-net-worth large family offices in Southern California and most recently partnering on two multi- family developments with a large Institutional Private Equity Group actively pursuing other development opportunities with Brandywine.

Brandywine has also been very successful obtaining construction financing from some of America's premier banking institutions including Banner Bank, Housing Capital (a subsidiary of US Bank), Wells Fargo and California Bank & Trust, to name a few. The construction lenders typically will fund between 80-85% of the costs. Brandywine and its equity partners cover the balance of the remaining costs. In a separate venture, Brandywine has partnered with a large public home builder to build a community of 175 homes without providing equity capital or obtaining any construction financing.

Each new development opportunity is quietly marketed to Brandywine's funding sources and Brandywine can be selective in finding the right combination of debt and equity.

BRANDYWINE HOMES:
FINANCIAL REFERENCES

Inquiries regarding references are welcomed and will be promptly accommodated upon request.

HEARTHSTONE

CARLYLE

CITY NATIONAL BANK
The way up.®

BORSTEIN ENTERPRISES

C B TRUST
CALIFORNIA BANK TRUST

BANNER BANK

BRANDYWINE HOMES:
FINANCIAL REFERENCE

July 25, 2025

Via Email

City of West Covina

Re: City of West Covina

Dear City of West Covina,

I am writing to you on behalf of our clients Brandywine Residential ("Brandywine"). I have been in the banking construction lending industry for over thirty years and have worked with Brandywine and the Barisic family during my professional career. Brandywine and its family ownership is of the highest integrity and as individuals among the best in the industry. Each of their past projects have been handled as agreed with no deterioration in financing capabilities.

Banner Bank is presently the construction lender on two of Brandywine's currently active new home communities. Over the past six years, Banner has financed 7 construction projects (9 separate loan transactions) for the company. All prior loans have been paid in full and in a timely manner. Banner Bank has high regard for the Brandywine relationship and is committed to continue to grow the lending relationship with the company.

Based on our history with the company, we believe Brandywine has the financial ability to acquire the 10-acre Hamilton Adult Center Property.

Very Truly Yours,
BANNER BANK

William Wells

William Wells
Senior Vice President

cc: Brett Whitehead – Brandywine Residential

BRANDYWINE HOMES:
BUYER REFERENCE LETTER

RE: Buyer Reference Letter for Brandywine

To Whom it May Concern:

My firm Positive Investments, Inc. is an active real estate investment company having been in business for 40+ years, and I personally have been working here for 15+ years and been involved in many real estate transactions. My firm has sold two land sites to Brandywine, one in the city of El Monte, CA and one in the city of Glendora, CA and had an excellent experience working with them on both. Both sites were unentitled land sites that they entitled in escrow. They closed in the timeframe agreed upon, communicated well, seemed to have good working releationships with the respective cities while working on the projects and were pleasant to deal with. They seem to be highly qualified real estate developers. I highly recommend them as a buyer.

Feel free to reach out to me if you have any other questions.

Sincerely,

Srinivas Yalamanchili

Srinivas Yalamanchili

Principal

Positive Investments, Inc.

BRANDYWINE HOMES:
PROOF OF INSURANCE, BONDING, & COVERAGE

intact INSURANCE specialty solutions

To Whom It May Concern:

Atlantic Specialty Insurance Company is pleased to support our valued client known as Brandywine Homes. Atlantic Specialty Insurance Company is rated A+ Superior with a financial strength of XV by A.M. Best Company. Atlantic Specialty Insurance Company may be found on the U.S. Department of Treasury's List of Certified Sureties (Department Circular 570) with a Treasury Listing of $86,061,000.

We consider our client to be a strong entity with aggregate surety capacity of $25,000,000.00. We believe that these limits are sufficient for our client to enter into a contract with you and are prepared to support our client as expressed herein.

Our support is contingent upon the underwriting of our client at the time that bonds are requested, including our favorable review of the contract documents, the acceptance of the form of the bonds requested, and the adequacy of the financing for the project. Atlantic Specialty Insurance Company reserves the absolute right to approve or decline the bonds without incurring any liability to you or any third party in the event that surety credit is not extended.

Sincerely,

Atlantic Specialty Insurance Company

By: _____
Brook T. Smith , Attorney-in-Fact

BRANDYWINE HOMES:
SIGNATORY STATUS

Brandywine Acquisition Group, LLC
A California Limited Liability Company

Address:
2355 Main Street, Suite 220
Irvine, CA 92614

BRANDYWINE
HOMES

The undersigned, Brett Whitehead, in his capacity as Chief Executive Officer of Brandywine Acquisition Group, LLC, is duly authorized to execute this Agreement on behalf of the Company and to bind the Company to its terms.

DEVELOPMENT PROGRAM:
CITY YARD PROPERTY, WEST COVINA

BRANDYWINE
HOMES

BRANDYWINE HOMES' SITE ANALYSIS: CITY YARD PROPERTY, WEST COVINA

The West Covina City Yard site is located just south of the I-10 freeway, at the edge of the City's evolving downtown core. This 8.29-acre property—of which 7.41 acres are considered developable due to easement limitations—is situated in a mixed-use, civic-oriented area anchored by the West Covina Civic Center, police headquarters, and other public services.

The neighborhood features a blend of public uses, low- to medium-density housing, and nearby commercial amenities. Within a 1-mile radius, residential stock includes a mix of single-family homes and older multifamily properties, with much of the surrounding housing built between the 1950s and 1970s. This presents a compelling opportunity for new residential development that supports West Covina's vision for revitalization and housing diversity.

The City of West Covina is known for its culturally rich and family-oriented community. According to recent census data, the city has a population of approximately 109,000, with a strong representation of Hispanic/Latino, Asian, and multiracial residents, reflecting the diversity of the greater San Gabriel Valley region. This diversity is reflected in local food, business corridors, and community programming.

The site is well-positioned in relation to the West Covina Downtown Specific Plan area, which aims to transform the area into a walkable, mixed-use district with residential, retail, and public realm enhancements. Our proposed townhome community aligns with this vision by introducing thoughtfully scaled for-sale housing with architectural character and pedestrian connectivity.

Educational access is another strength of this location. The property lies within the West Covina Unified School District, with nearby schools such as West Covina High School and Merced Elementary. Both schools are long-standing institutions that serve as cornerstones of the local community.

The surrounding area also benefits from a wide range of recreational and retail offerings. The nearby Cameron Park provides green space and active amenities, while the Plaza West Covina shopping center and local dining options offer residents convenient lifestyle services.

Transportation access is strong, with the I-10 freeway located immediately north of the site, enabling direct connectivity to the San Gabriel Valley, Downtown LA, and the Inland Empire. Multiple bus routes along Sunset Avenue and Garvey Avenue provide accessible public transit options as well.

Overall, the West Covina City Yard site presents a prime opportunity to deliver much-needed new housing that enhances the civic center environment, supports the Downtown Specific Plan, and meets the needs of a diverse and growing community.

CITY YARD PROPERTY, WEST COVINA
SITE PLAN



SITE SUMMARY

Site Area:	**8.29 Gross / 7.41 Net Acres**
Dwelling Units:	**141**
Net Density:	**19.03 du/ac**

Product Type:
3 Story Townhomes: 77 du
2-Story SFD: 64 du

DEVELOPMENT PROGRAM:
CITY YARD SITE, WEST COVINA

Development Proposal:

3-Story Townhome Attached & 2-Story Single Family Product Type

2-STORY TOWNHOMES				
PLAN TYPE	**BEDROOM**	**BATHROOM**	**TOTAL**	**# OF UNITS**
Plan 1	2	2	1,108	15
Plan 2	3	2.5	1,321	15
Plan 3	3	2.5	1,479	16
Plan 4	3	2.5	1,491	8

3-STORY TOWNHOMES				
PLAN TYPE	**BEDROOM**	**BATHROOM**	**TOTAL**	**# OF UNITS**
Plan 1 (SBS)	2	2.5	1,296	9
Plan 2A (TAN)	2	2.5	1,298	9
Plan 2C (SBS)	2	2.5	1,304	9
Plan 2B (TAN)	2	2.5	1,373	9
Plan 3 (TAN)	2	2.5	1,401	19
Plan 5 (TAN)	2	2.5	1,443	3
Plan 4 (SBS)	3	3.5	1,703	19

TOTAL UNIT COUNT	141

Public Community Benefits

- Flower gardens
- Dog parks
- Tot lots
- Transit-friendly greenways and green frames
- Urban gardens
- Natural seating areas and walkways
- Recreational activities such as bocci ball
- Trail

Parking

- On-grade parking for townhomes, mix of tandem and side by side garage parking
- On-grade parking for 2-Story Cluster and side by side garageparking
- On-grade guest parking throughout the project

Entitlements:

- Design Review
- Vesting Tract Map
- Construction Drawings
- Final Map

BRANDYWINE HOMES' VISION:
ELEVATIONS



Front Elevation



Rear Elevation



Front Elevation



Rear Elevation

BRANDYWINE HOMES:
RELEVANT EXPERINCE

BRANDYWINE
HOMES



RTHM

Long Beach

BRANDYWINE HOMES

Community Size:	3.20 Acres
Number of Homes:	84
Housing Type:	Townhomes
Density:	27 du/acre
Home Size Range:	1,224– 2,110 SF
Garage Configuration:	Side x Side / Tandem
Community Type:	Residential



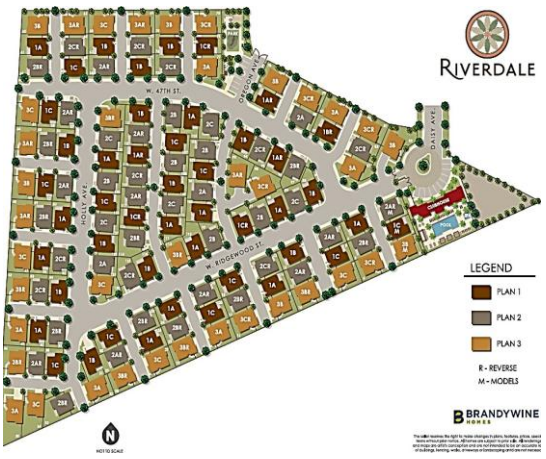


Riverdale

Long Beach

BRANDYWINE HOMES

Community Size:	10.06 Acres
Number of Homes:	131
Housing Type:	Detached Single-Family
Density:	13 du/acre
Home Size Range:	1,800– 2,000 SF
Garage Configuration:	Side x Side
Community Type:	Residential





C. David Molina Park
Long Beach

BRANDYWINE HOMES

This 3.3-acre park was developed as part of a development agreement associated with Brandywine Homes' Riverdale residential tract, previously detailed in this package. The park features a sports field, playground, restroom facility, walking path, parking, and landscaping. The sports field is constructed with synthetic turf, energy-efficient field lighting, and fencing, enhancing play opportunities for Long Beach sports organizations.

A decomposed granite walking path, along with a series of fitness stations, offers space for outdoor exercise. The playground, designed for children ages 2 to 12, includes engaging play structures, a climbing feature, safety surfacing, and vibrant shade structures. Additional amenities such as park benches, bike racks, picnic tables, and landscaping were thoughtfully integrated to complement the park's overall use.



Brighton

West Carson

BRANDYWINE HOMES

Community Size:	4.46 Acres
Number of Homes:	60
Housing Type:	Single-Family Cluster
Density:	13 du/acre
Home Size Range:	1,600– 2,000 SF
Garage Configuration:	Side x Side
Community Type:	Residential





Carson Landing

Carson

BRANDYWINE HOMES

Community Size:	8.07 Acres
Number of Homes:	175
Housing Type:	Townhomes
Density:	21 du/acre
Home Size Range:	1,400– 1,900 SF
Garage Configuration:	Side x Side & Tandem
Community Type:	Residential



BRANDYWINE HOMES
LETTER OF INTENT



BRANDYWINE HOMES

2355 Main Street, Suite 220
Irvine, CA 92614
949.296.2400

July 28, 2025

West Covina City
811 S Sunset Avenue
West Covina, CA 91790

Re: Offer for Approximately 8.29 acres of land located at 811 Sunset Avenue West Covina, CA 91790 (APN(s): 8468-016-904)

To Whom it May Concern,

Brandywine Acquisition Group, LLC (the "Buyer"), or assignees, is pleased to present this proposal to purchase the above referenced property. This proposal is an outline of terms and conditions under which the Buyer is prepared to purchase the property from West Covina City (Seller). It is not binding in any way until such time as a Purchase Agreement is fully executed. If this summary of the transaction is acceptable, please have the Seller execute this proposal in the appropriate space provided below and return it to my attention. Thereafter, Buyer will draft a Purchase Agreement and escrow instructions, and shall deliver to Seller within 10 business days.

Our offer is as follows:

1. **The Parties:**

Buyers: Brandywine Acquisition Group, LLC
2355 Main St, Suite 220
Irvine, CA 92614

Seller: West Covina City
811 S Sunset Avenue
West Covina, CA 91790

2. **The Property**

Approximately 8.29 acres of land located at 811 Sunset Avenue West Covina, CA 91790

3. **Purchase Price**

The purchase price for the Property shall be Twenty-One Million Three Hundred Thousand ($21,300,000) dollars paid in cash or immediately available funds.

4. **Terms**

A. Upon Opening of Escrow Buyer shall immediately deposit One Hundred Thousand ($100,000) Dollars as an option payment. Buyer to release this deposit upon expiration of Feasibility Period (see paragraph 5). This deposit shall become nonrefundable but applicable to the purchase price.

B. Buyer shall make an additional deposit after the expiration of feasibility in the amount of Two Hundred Thousand ($200,000) Dollars. This deposit shall be released to the Seller and shall become nonrefundable but applicable to the purchase price.

C. Close of Escrow shall occur 10 days after approval of Buyers TTM and expiration of all appeals periods but no later than Fifteen (15) months from Buyer's approval of feasibility.

D. Buyer has the option to extend Close of Escrow by Three (3) contiguous Sixty (60) day periods. To exercise the extension, the Buyer must deposit an additional Twenty-Five Thousand ($25,000) per extension. All amounts shall be applicable to the purchase price.

E. Buyer to deposit the balance of the Purchase Price to escrow upon the Close of Escrow as required by escrow holder or Title Company.

5. Feasibility Period

Buyer shall have Ninety (90) days (the "Feasibility Period") to conduct a Feasibility Analysis. The Feasibility Period shall commence on the final execution of the definitive Purchase Agreement and opening of escrow. Within five (5) business days after the start of the Feasibility Period, the Seller shall provide Buyer access to any and all documents and the real Property in the Seller's possession or control pertaining to the Property including, but not limited to, the following:

A) Current preliminary title report with 2 (two) copies of all exceptions within the Title Report including underlying documents.
B) Current property tax bill(s).
C) All surveys pertaining to the Property, including boundary, topographic and tree surveys.
D) Any proposed or contemplated maps pertaining to the Property, together with improvement designs, plans, agreements and bonds.
E) All current covenants, conditions and restrictions corresponding to the Property, including any subdivision public report.
F) Any soils and engineering reports pertaining to the Property.
G) Any EIR, specific plans and conditions of approval with respect to the Property.
H) Governmental zoning letters, will serve letters (e.g. utility and school availability) and development agreements with respect to the Property.
I) Any plans regarding grading, improvements and landscape with respect to the Property.
J) Any other existing contractual obligations regarding the Property and existing tenants, farmers adjoining owners, governmental bodies or quasi-governmental entities and/or leases or rents.
K) Any agreements between the Seller and community residents that may obligate the Buyer in any way.
L) All documents relating to faults or flood zones.

M) Any third-party Cost-To-Complete

Seller will permit Buyer's consultants to contact any governmental agency or quasi-governmental agency to investigate matters pertaining to the entitlement or development of the Property. Buyer will be fully responsible for payment of such person's and company(s') fees, costs and charges with respect to such activities. The Buyer will use diligent efforts to prior communicate to the Seller all information regarding prior communications with governmental entities, neighbors, homeowners associations and other parties regarding what may be developed on the Property.

A memorandum of understanding shall be recorded upon expiration of feasibility period should Buyer elect to move forward with this transaction.

6. Conditions of Property/Toxics

Seller(s) warrant that they have no knowledge of any toxic waste/product issues which would prevent Buyer from being able to construct upon the property. This does not apply to the possibility of asbestos related materials which might be found within the structure(s) currently located upon the property.

7. Leases

Seller shall cause termination of all existing leases or leasehold interest in the property, and tenants shall have vacated the Property, prior to Close of Escrow.

8. Cooperation of Seller

The Seller, at no cost to Seller, will reasonably cooperate with and assist the Buyers' efforts to obtain all necessary entitlements including, but not limited to, execution of governmental or quasi-governmental applications which may by required by the agency having jurisdiction over the property and attendance at a reasonable number of meetings with governmental agencies and consultants if needed. The Buyer will give the Seller reasonable notice of such meetings or signatures required. The foregoing notwithstanding, no documents shall be recorded prior to the close of escrow, except for the memorandum of understanding.

9. Right of Entry

Throughout the Escrow the Buyer will have the reasonable right to enter upon the Property for any reasonable purpose in connection with its desire to purchase the Property. The Buyer will keep the Property free and clear of any mechanic's or materialman's liens arising out of any such entry, and the Buyer will agree to have caused restoration of the Property in the event of any damage caused in the course of the entries on the Property by the Buyer or its consultants to as close to its original condition prior to buyers or buyers consultants entry as possible. Furthermore Buyer, its agents and employees, will indemnify and hold Seller harmless (including attorney's fees and related costs) arising from the actions of such persons. Buyer to provide Seller(s) with certificate of insurance with limits of One

Million ($1,000,000) dollars per occurrence and Two Million ($2,000,000) dollars aggregate, naming Seller(s) as additional insureds.

10. Title Insurance

Seller to pay for CLTA policy Buyer will pay for the cost of an extended ALTA Policy of Title Insurance or binder thereof in the amount of the purchase price. Buyer shall determine during the Feasibility Period whether desired endorsements are available to Buyer, the cost of which endorsements shall be borne by Buyer. The Escrow Company and Title Company shall be First American Title.

11. Real Property Taxes

Current property taxes and assessments will be prorated between the Seller and the Buyer at the close of escrow in accordance with customary escrow practices for Los Angeles County, California.

12. Costs

The Seller and the Buyer each shall pay one-half of the escrow fee, the Seller shall pay all documentary and other transfer taxes, the Buyer shall pay the cost of recording the grant deed, and the trustor under each deed of trust shall pay the cost of recording the deeds of trusts. All other costs shall be allocated as is customary in real estate transactions in Los Angeles County, California.

13. Seller and Buyer Warranties and Assignments

The Purchase and Sale Agreement will include typical and reasonable representations and warranties with respect to the authority and good standing of the parties, authorization to do business, absence of mechanic's liens, outstanding litigation, and the environmental condition of the Property that both buyer and seller will enter into that also include typical and customary representations and warranties concerning those matters addressed in option agreements of this type.

14. Nonbinding Letter

This letter shall not constitute a formal and binding agreement. This letter reflects our present understanding of the discussions we have had regarding the terms and conditions of the proposed transaction, and we expect that the definitive agreement to be negotiated between us with respect to this transaction will be generally consistent with the provisions outlined in this letter. This letter shall not, however, create any legal rights or obligations between us. It is intended that all legal rights and obligations between the persons who are signing this letter will come into existence only when a definitive agreement is executed and delivered by all of these persons. The legal rights and obligations of each of us shall then be only those which are set forth in such definitive agreement. The Seller does, however, grant to the Buyer an exclusive right to negotiate the purchase of the Property until both parties execute the formal Agreement.

15. 1031 Exchange

Buyer will cooperate with Seller(s) in a 1031 exchange so long as there are no costs to Buyer or delay in the close of escrow unless agreed to in writing by Buyer.

If the foregoing is acceptable, please sign and email a copy of this letter to jperri@brandywine-homes.com by 5:00 p.m. August 30, 2025. If not accepted prior to this date, this proposal may be subject to modification or withdrawal at Buyer's sole discretion. If you have any questions, please call me at (626) 905-5152. Thank you for your consideration of this proposal.

Sincerely,

Joseph M Perri
Vice President, Land Acquisition

Chris Lagomarsino
Land Acquisition, Manger

Accepted and Agreed to:

Seller Entity:

a: _____

By: _____

Its: _____

Date: _____

EXCLUSIVE NEGOTIATION AGREEMENT FOR THE CITY YARD PROJECT SITE IN THE CITY OF WEST COVINA

THIS EXCLUSIVE NEGOTIATION AGREEMENT (the "Agreement" or "ENA") is made as of this 13th of April, 2026, by and between the **CITY OF WEST COVINA**, a municipal corporation (the "City"), having its office at 1444 West Garvey Ave. South, West Covina, CA 91790, and Brandywine Acquisition Group, LLC ("Developer"), having its office at 2355 Main Street, Suite 220 Irvine, CA 92614.

RECITALS

1. City owns an 8.29 Acre parcel located at 811 South Sunset Avenue in West Covina shown on Exhibit "A" (the "Development Site").

2. By Resolution No. 2021-93 approved on September 21, 2021, the City declared the Development Site as surplus property under Government Code Section 54221(b).

3. On June 6, 2025, in compliance with the Surplus Land Act (Government Code Sections 54220-54233) the City put out to open, competitive bid a Request for Qualifications/Proposal (RFQ/P) and provided all entities identified in subdivision (a) of Section 54222 an invitation to participate in the competitive RFQ/P process, for the following purpose of proposing a highest and best use, high quality development project on the Development Site.

4. On July 28, 2025, the City received development proposals for the Development Site from three development teams. Following the evaluation of the proposals the City is proceeding with Brandywine Acquisition Group, LLC as the developer for the Development Site. The Developer's proposal is attached hereto as Exhibit "B".

5. Developer and the City desire to negotiate a purchase and sale agreement ("PSA") and a development agreement ("DA") (referred to collectively as the "Project Agreements"), pursuant to which Developer will develop the Development Site as a residential for sale market-rate and affordable housing development. (the "Project" hereinafter).

6. Developer will pay for expenses generally described by this Agreement that are necessary to prepare reports, plans, financial projections, California Environmental Quality Act (CEQA), and other documents that will be utilized to negotiate the final terms of the Project Agreements.

NOW, THEREFORE, CITY AND DEVELOPER HEREBY AGREE AS FOLLOWS:

I. Negotiation

A. Good Faith Negotiations

1. City and Developer agree, for the Negotiation Period set forth below, to negotiate in good faith the Project Agreements to be entered into between City and Developer concerning the development of the Development Site to establish the Project thereon and, in doing so, shall comply with the Schedule of Performance attached hereto as Exhibit "C."

2. During the term of this Agreement, or any extension thereof, other than in acting to comply with applicable law, City agrees that it shall not negotiate with any other person or entity for the sale and/or development of the Development Site. The term "negotiate" as used herein shall be deemed to preclude City from accepting purchase and/or development proposals from persons or entities other than Developer, or discussing with persons or entities other than Developer, development plans for the Development Site which might be acceptable to City. However, City shall not be precluded from furnishing to other persons or entities unrelated to Developer information in the possession of City related to development under the General Plan, West Covina Downtown Specific Plan the implementation of which is within City's purview to administer. City also may furnish any other information in the possession of City which City would normally furnish to persons requesting information from City concerning its activities, goals, and matters of a similar nature.

B. **Negotiation Period**

1. City and Developer hereby establish a negotiating period ("Negotiation Period") commencing on (a) the execution of this Agreement by both parties and (b) satisfaction of conditions pursuant to Section 2, below, relating to the Cell Tower Lease, and continuing for one hundred and twenty days (120) plus two potential ninety-day (90) extensions which may be agreed to by City's City Manager based upon Developer's good faith compliance with the Schedule of Performance attached hereto as Exhibit "C."

2. Cell Tower Lease. The Parties acknowledge and agree that there is an existing lease and associated easement for a Cell Tower that encumbers the Development Site. The Negotiation Period shall not commence until the City has provided to Developer a draft term sheet, letter of intent, or other plan with the lessee of the Cell Tower Lease for modification of the Cell Tower Lease acceptable to Developer in its sole discretion related to the future relocation of the Cell Tower and termination of the included easement. The City shall be solely obligated at its own expense to deliver the Development Site free and clear of the Cell Tower and the Cell Tower lease and included easement.

3. If, at the expiration of the Negotiation Period, Developer and City have not agreed on the final terms and language of the PSA, then this Agreement will terminate unless the agreement is extended as provided in this Agreement.

4. If, based on the final negotiations with City and an evaluation of proposed terms and conditions, Developer deems the PSA acceptable, Developer will sign and submit the PSA to City. If, on the submittal, less than sixty (60) days remain in the then agreed on Negotiation Period, this Agreement will automatically be extended to a date which is sixty (60) days immediately subsequent to the submittal to enable City (1) to take actions necessary to review and consider the PSA, and (2) if approved, to sign the PSA. If City and Developer are not willing to sign the PSA, this Agreement will automatically terminate upon the conclusion of the Negotiation Period.

5. A Schedule of Performance which sets forth the timing of parties' obligations under this Agreement is attached hereto as Exhibit "C" and incorporated herein.

6. Upon the occurrence of a Default by the Developer not cured within the time provided in Section IV.D below, City shall have the right, after providing Developer with ten (10) days' written notice, to terminate this Agreement.

C. **Deposit**

1. Upon the delivery of this Agreement executed by City, Developer shall submit to City a good faith deposit ("Deposit") in the amount of Fifteen Thousand and No/100 Dollars ($15,000.00) to cover the City's actual out-of-pocket legal and other expenses to negotiate and prepare this ENA ("Expenses"). The Deposit shall be in the form of cash or in a manner reasonably acceptable to the City. City shall deposit the Deposit in an interest-bearing account and such interest, when received by City, shall become part of the Deposit. The City may thereafter apply such Deposit against Expenses as they are incurred, which shall not exceed Three Thousand Five Hundred ($3500) without the prior consent of Developer.

2. In the event the parties do not reach terms of a DA and PSA, all unused funds submitted to the City in the form of a Deposit shall be returned to the Developer along with an accounting of the amounts of funds used by the City. Developer acknowledges that any and all expenditures made by it are not recoverable by Developer in the event that a PSA, DA, land use entitlement application, or permit application is not approved.

3. If Developer and the City execute a PSA, all unused funds submitted to the City in the form of a Deposit shall be applicable to the Purchase Price payable by Developer at the Closing thereunder, or at Developers option, may be refunded directly to Developer.

II. **Consideration**

The right to negotiate exclusively with the City, and the City forgoing their right to negotiate with any other party than Developer during the term of this Agreement, together with the obligations of Developer set forth herein (including, without limitation, with respect to the Deposit, plans, and studies) is consideration exchanged by Developer and City under this Agreement.

III. **Developer's Responsibilities**

A. **Disclosure and Approval**

1. Developer is a family-owned homebuilder and regional developer that has been in existence since 1994. The company focuses on creating communities in cities across the South Land with special emphasis on communities located in the more mature portions of Orange and Los Angeles Counties where repurposing of land uses encourages a commitment to creating vibrant and safe new lifestyle opportunities. Brandywine Acquisition Group LLC is a land acquisition entity of Brandywine Residential doing business as Brandywine Homes.

2. As more fully provided in, and upon and subject to the terms and conditions of, this Agreement, Developer agrees to hold City harmless from all costs, expenses, liability or claims of liability (including reasonable attorney fees) in connection with the Developer's activities upon the Development Site and other performance under this Agreement.

3. Developer shall discharge its obligations hereunder, as further described in Exhibit "C," at its sole cost and expense.

B. **Method of Financing**

1. If Developer elects to obtain construction financing for the Project, rather than using internal equity or affiliate debt, Developer shall make available and maintain full disclosure to City of such construction financing upon written request from City. Such financial information shall include the identification of the sources of construction and permanent financing for the Project.

2. City agrees to consider all financial information submitted as confidential and further agrees to retain from releasing information provided by Developer pursuant to this Agreement unless: (i) City's legal counsel determines, after reasonable consultation with the Developer's counsel, that the release of the information is required by the California Public Records Act or other applicable statutes, or (ii) a court orders the release of the information.

IV. Proposed Development

A. Comprehensive Development Plans

Developer shall provide preliminary development plans for implementation of development of the Development Site as specified in Developer's proposal (Exhibit "B"). Such development shall represent Developer's best efforts to comply with all applicable laws, rules and regulations of City and all other government entities having jurisdiction over the Development Site. Furthermore, such comprehensive development plans shall include, but not be limited to, the items listed in the Schedule of Performance attached hereto as Exhibit "C".

B. Developer's Studies and Reports

As requested by City, from time to time but not more often than once per calendar month, Developer agrees to make progress reports advising City on all matters and all studies being made. If the negotiations do not result in a PSA, City may request from Developer copies of all non-privileged studies and reports prepared by third parties for Developer specifically for this proposed Development, subject to Developer's covenants of confidentiality which may be contained in such studies and reports. In no event shall Developer be required to deliver copies of documents and information that is/are proprietary in nature, marketing studies, architectural renderings not submitted to the City, models, elevation, and plans for housing that have not been submitted to the City, and/or matters subject to attorney-client or similar privileges.

C. Cooperation and Additional Information

Developer shall generally cooperate with City and, subject to the immediately preceding paragraph B, shall supply such other documents and information pertaining to the Project as may be reasonably requested in writing by City.

D. **Event of Default**

The failure of Developer to reasonably and timely comply with the provisions of this Agreement, if not due to circumstances beyond the reasonable control of Developer, shall be considered a default hereunder. The failure of City to reasonably comply with its obligations hereunder, if not due to circumstances beyond the reasonable control of City, shall be considered a default hereunder. Prior to exercising any remedies hereunder for the default of this Agreement, the party asserting a default shall provide written notice to the other party describing the alleged default, and such party shall have thirty (30) days to cure such default.

V. City Responsibilities

A. Development Project Regulations

The Project Agreements to be negotiated are subject to the provisions of the Surplus Land Act, CEQA, and all applicable City plans, codes and regulations.

B. City Assistance and Cooperation

City shall cooperate fully in providing Developer with appropriate information and assistance.

C. City Approval

If negotiations culminate in a PSA signed by Developer, such an agreement becomes effective only after and if the agreement has been considered and approved by the City Council.

D. Fees

City shall not be liable for any real estate commission or brokerage fees which may arise from this transaction. The City warrants that it is not represented by any broker.

E. Hold Harmless

1. City agrees to hold Developer harmless from all costs, expenses, expenses, liability or claims of liability (including reasonable attorneys' fees) in connection with City's activities upon the Development Site and City's performance of its obligations under this Agreement.

2. Developer agrees to hold City harmless from all costs, expenses, liability or claims of liability (including reasonable attorneys' fees) in connection with Developer's activities upon the Development Site and Developer's performance of its obligations under this Agreement, or any challenge to this ENA, or the approval thereof by the City. Notwithstanding the foregoing, Developer shall have no responsibility or liability for any act or omission of the City and/or its employees or agents.

VI. Conceptual Terms of Project Agreements

A. Purpose

City and Developer agree to pursue negotiations of a PSA which result in the establishment of the Project.

B. Proposed Disposition Price

The parties anticipate that the PSA will provide a price to purchase the Development Site in the amount of $58.98/square foot ($21,300,000). All pre-development expenses, legal and permitting fees, demolition and building costs at the Development Site will be the responsibility of Developer, except any and all related costs associated with the demolition, decommission, relocation, or reconstruction of the Cell Tower, which shall solely be the responsibility of the City. The parties anticipate that the following deposits shall be made under the PSA: (i) an initial deposit in the amount of $100,000 upon execution of PSA and opening of Escrow; and (ii) a second deposit of $200,000 upon Developer's approval of feasibility. All such deposits shall become nonrefundable upon Developer's approval of feasibility and shall be applicable to the purchase price. The Closing is anticipated to occur on earlier of (1) 20 months after Developer's approval of feasibility or (ii) all of the following events having occurred (a) Entitlements are Final, (b) Grading Permit is ready to be issued, and (c) the Final Map is ready to be recorded.

The Entitlements shall be deemed "Final" upon the latest date upon which all of the Entitlements required for the Project have been prepared, approved and, if applicable, executed by all applicable governmental agencies, including, without limitation, the City plus the greater of (1) a period of ninety (90) days has passed after the date on which the last government body approving any Land Use Entitlements has voted in favor of the adoption of and has taken final action on all of the Entitlements (the "Approval Date") and (2) either (a) a period of thirty (30) days has passed after the filing and posting of a notice of determination or (b) a period of thirty-five (35) days has passed after the filing and posting of a notice of exemption, or, (c) if no such notice of determination or exemption has been filed, a period of one hundred eighty (180) days has passed after the Approval Date, all without an administrative appeal, referendum, and/or judicial challenge related to any of the Entitlements as they affect the Property or the Project having been filed (a "Challenge"), or, if such a Challenge has been filed, such Challenge has been finally resolved in a manner that is acceptable to Developer in its sole discretion.

C. CEQA

The City and Developer acknowledge that all applicable requirements of CEQA must be met in order for the City to approve Project entitlements and for the City to enter a PSA, and that this may require reports and/or analyses for CEQA purposes (collectively, the "CEQA Documents"). The Developer will, at its cost, fully cooperate with the City in the City's preparation of any CEQA Documents. The Parties acknowledge that CEQA Documents may include documentation of a CEQA exemption to the extent applicable and permitted by CEQA.

D. **Project Agreements Subject to Further Approval**

1. The parties understand and agree that no party is under any obligation whatsoever to approve or enter into the Project Agreements, and that notwithstanding its approval of this ENA, each party shall have the right to disapprove one or more, or all, of the proposed PSA or DA to which it is to be a party in its sole and absolute discretion, subject to the parties' obligation to negotiate in good faith as specifically provided in this Agreement.

2. In the event of the expiration or earlier termination of this ENA, the City shall be free to negotiate with any person or entities with respect to the sale or lease of the Development Site.

3. No consents, approvals, comments or discussions by staff (other than agreements within the scope of authority granted by the City's City Council) shall diminish, affect or waive: (i) rights of the City to later impose conditions and requirements under CEQA; (ii) the right of City not to approve the PSA or DA; or (iii) the City's other governmental rights, powers and obligations. The Developer understands and acknowledges that the City is not obligated to enter into a PSA or DA or sell the Development Site if, in good faith, the City Council determines that such development plan or sale is not in the public interest, not permitted by law, not consistent with the City of West Covina General Plan, or for any other valid reason permitted by applicable law.

VII. Right of Entry: Insurance

A. Upon providing to City reasonable evidence of the insurance required below (including the naming of City as an additional insured, and waiver of subrogation), such as a Certificate of Insurance, the Developer and its consultants that shall have been designated in writing to City ("Developer Designees") shall have the right to enter the Development Site during the term of this ENA to inspect the same and any improvements thereon, and to conduct soils tests, Phase I environmental assessments, and if recommended by the applicable Phase I report(s), Phase II tests. Developer shall, upon request from City, promptly provide City with copies of all reports and test results.

B. Developer shall obtain, maintain, and keep in full force and effect all of the following minimum scope of insurance coverages with an insurance company admitted doing business in California, rated "A," Class X, or better in the most recent Best's Key Insurance Rating Guide, and approved by the City Manager:

1. Broad-form commercial general liability, in a form at least as broad as ISO from #CG 00 01 11 88, 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 One Million Dollars ($1,000,000.00), combined single limits, 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.

2. 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 limits, per occurrence for bodily injury and property damage.

3. Workers' compensation insurance as required by the State of California and Employers Liability Insurance with a minimum limit of $1,000,000 per accident. Developer agrees to waive, and to obtain endorsements from its workers' compensation insurer waiving subrogation rights under its workers' compensation insurance policy against the City and their officers, agents, employees, and volunteers for losses arising from work performed by Developer and to require each of its subcontractors, if any, to do likewise under their workers' compensation insurance policies.

C. Before execution of this Agreement by the City, the Developer shall file with the Director of Human Resources and Risk Management of City the following signed certification:

> "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."

D. The Developer shall also comply with Section 3800 of the Labor Code by securing, paying for and maintaining in full force and effect Workers' Compensation Insurance as provided above. City, and City's officers and employees shall not be responsible for any claims in law or equity occasioned by failure of the Developer to comply with this section.

E. Neither City nor any of its elected or appointed officials, officers, agents, employees, or volunteers make any representation that the types of insurance and the limits specified to be carried by Developer under this Agreement are adequate to protect Developer. If Developer believes that any such insurance coverage is insufficient, Developer shall provide, at its own expense, such additional insurance as Developer deems adequate.

F. The commercial general liability insurance policy and business automobile liability policy shall contain or be endorsed to contain the following provision: "The City 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 Developer pursuant to its contract with the City; premises owned, occupied or used by the Developer; automobiles owned, leased, hired, or borrowed by the Developer." In addition, the following shall be applicable thereto:

1. Developer shall provide immediate written notice if (1) any of the required insurance policies are terminated; or (2) the limits of any of the required polices are reduced. In the event of any cancellation or reduction in coverage or limits of any insurance, Developer shall forthwith obtain and submit proof of substitute insurance. Should Developer fail to immediately procure other insurance, as specified, to substitute for any canceled policy, City may procure such insurance at Developer's sole cost and expense."

2. The Developer's insurance coverage shall be primary insurance as respects the City and its officers, officials, agents, employees, and volunteers. Any other insurance maintained by the City shall be excess and not contributing with the insurance provided by this policy."

3. Any failure to comply with the reporting provisions of the policies shall not affect coverage provided to City or its officers, officials, agents, employees, and volunteers.

4. The Developer'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.

G. No policy of insurance issued as to which City is an additional insured shall contain a provision which requires that no insured except the named insured can satisfy any such deductible or self-insured retention.

H. Nothing in this Section shall be construed as limiting in any way, the indemnification provision contained in this Agreement, or the extent to which Developer may be held responsible for payments of damages to persons or property.

I. Any deductibles or self-insured retention are the sole responsibility of Developer. The policy shall also provide that the self-insured retention may be satisfied by any named or additional insured.

VIII. Miscellaneous

A. Assignment

Neither this Agreement nor any interest herein may be assigned or transferred voluntarily or by operation of law to any other party without written approval of the City Manager. An attempt to transfer this Agreement by the Developer to another party, without first obtaining such written permission of City Manager, shall constitute grounds for the immediate termination of this Agreement by the City Manager. City and acknowledge that Developer may desire to create a limited partnership or limited liability company to be the Developer party to the Project Agreements, and the City shall not disapprove the new entity so long as Developer maintains control over the new entity.

B. **Notices**

Any notice pursuant to this Agreement shall be in writing and shall be deemed to be properly given if delivered in person, sent by FedEx or other reputable overnight delivery service, or mailed by certified mail, postage prepaid to the following persons:

To City: City Manager
City of West Covina
1444 West Garvey Ave. South, Room 305
West Covina, CA 91790

To Developer: Brandywine Acquisition Group, LLC
2355 Main Street, Suite 220
Irvine, CA 92614
Attn: Alex Hernandez & Joseph Perri

with a copy to: Cox, Castle & Nicholson LLP
2029 Century Park East, Suite 2100
Los Angeles, CA 90067
Attn: Andrew Fogg, Esq.

If sent by mail, any notice, delivery, or other communication shall be effective or deemed to have been given three (3) days after it has been deposited in the United States mail, certified, with postage prepaid, and addressed as set forth above. For purposes of calculating these time frames, weekends, and Federal, State, County and City holidays shall be excluded.

C. **Jurisdiction and Venue**

This Agreement and all questions relating to its validity, interpretation, and enforcement shall be governed and construed in accordance with the laws of the State of California. Both parties agree that courts in Los Angeles County, California, shall have jurisdiction and shall be the venue for any action or proceeding that may be brought or arise out of, in connection with or by reason of this Agreement.

D. **Attorneys' Fees**

In the event any judgment is ordered in any action upon this Agreement, the party hereto against whom such judgment is ordered agrees to pay to the other party ("prevailing party") hereto, and that there may be added to such judgment, an amount equal to, the attorneys' fees and costs incurred by such prevailing party.

E. **Severability**

The provisions of this Agreement are severable, and if any part of it is found to be unenforceable, the other paragraphs shall remain in full force and effect.

F. **Time of Essence**

Time is of the essence of every provision herein in which time is a factor.

G. **Entire Agreement**

This Agreement reflects the complete and total understanding between the parties hereto and all agreements or understandings between the parties hereto with respect to the subject matter hereof are contained herein. Any changes, modifications, amendments or addenda to this Agreement must be in writing and signed by all parties to be effective. If a DA and/or PSA have been executed by the City and the Developer, the DA and PSA shall supersede this Agreement and thereafter govern the rights and obligations of the parties with respect to the sale of the Development Site and the development of the Project.

Signature Page to Follow

IN WITNESS WHEREOF, the parties hereto have executed this Agreement as of the day and year first above written.

"CITY"

By:_____

_____, City Manager

ATTEST:

By:_____

_____, City Clerk

"DEVELOPER"

By:_____

Name: Alex Hernandez

Its: Vice-President

APPROVED AS TO FORM:

By:_____

_____, City Attorney

EXHIBIT "A"

DEVELOPMENT SITE MAP



EXHIBIT "B"

PROPOSAL

- **Approximately 200 new residential units**

- **Approximately 150 new market rate for sale residential units, consisting of:**

    - **Attached townhomes**
    - **Detached Single Family Homes**
- **Approximately 50 new affordable for lease residential units, however, in no event shall the total number of affordable units go below 15% of the total number of new residential units.**
    - **Senior restricted**
    - **Low Income**

EXHIBIT "C"

SCHEDULE OF PERFORMANCE

ACTION	TIMEFRAME	RESPONSIBLE ENTITY FOR OVERSIGHT AND COORDINATION	RESPONSIBLE ENTITY FOR COST
1. Prepare initial draft Purchase Agreement	Within 30 days of commencement of Negotiation Period	City	City
2. Developer submittal of Preliminary Development Plans to City.	Within 90 days of commencement of Negotiation Period City of approval of the ENA	Developer	Developer
3. Submittal of all necessary information and estimated costs needed to complete CEQA process for the Project and cooperate with selected CEQA consultant in preparing necessary documents.	Prior to approval of PSA	Developer	Developer
4. Processing of CEQA compliance, including review and final approval.	Prior to approval of PSA	City	Processing fees to be paid by Developer
5. Developer provision of progress reports to City	Within 5 days of receipt of request thereof by City staff (not to exceed 1 per calendar month)	Developer and City	Developer
6. Completion of a Draft Development Agreement	Within 120 days of City approval of PSA	City and Developer	City

AGENDA STAFF REPORT

City of West Covina | Office of the City Manager

DATE: May 5, 2026

TO: Mayor and City Council

FROM: Milan Mrakich, Acting City Manager

SUBJECT: **CONSIDERATION OF SECOND AMENDMENT TO THE AGREEMENT WITH THE REGENTS OF THE UNIVERSITY OF CALIFORNIA FOR EMS EDUCATOR SERVICES FOR THE FIRE DEPARTMENT**

RECOMMENDATION:

It is recommended that the City Council authorize the Acting City Manager to execute the Second Amendment to EMS Educator Services Agreement with the Regents of the University of California on behalf of the UCLA Center for Prehospital Care.

BACKGROUND:

The State of California and the County of Los Angeles Department of Health Services (DHS) mandate that all California licensed paramedics and Emergency Medical Technicians (EMTs) receive continuing education to maintain their medical knowledge and their skill level proficiency. Annually, each paramedic must receive a minimum of 24 hours and each EMT must receive a minimum of 12 hours of continuing education to maintain their State and County paramedic and EMT certifications. Since April 22, 2003, the University of California Los Angeles (UCLA) Center for Prehospital Care has provided this service, among others, to the West Covina Fire Department (Fire Department).

On June 15, 2021, the City Council authorized the City Manager to execute an EMS Educator Services Agreement ("Agreement") between the Regents of the University of California (the "Regents") and the City under which UCLA is to provide continuing education programs and quality improvement services. The City Council also authorized the City Manager to approve extensions to the Agreement, provided the overall term does not exceed five (5) years. The City and the Regents agreed to extend the term of the Agreement through June 30, 2026, under the First Amendment to the Agreement, effective as of July 1, 2023.

Fire Department staff and the Regents are proposing to extend the term of the Agreement for an additional five (5) years, through June 30, 2031.

DISCUSSION:

In addition to providing the Fire Department with outstanding continuing education services, the UCLA Center for Prehospital Care also provides the Fire Department with a State and County mandated quality improvement plan and critiques/audits of the paramedics' performance. The scope of services includes 100% review of paramedic documentation, a liaison to local hospitals, Fire Department representation at all required Department of Health Services (DHS) meetings, as well as the annual Fire Department DHS audit.

During the time that the UCLA Center for Prehospital Care has been under contract to provide the above mentioned services, the Fire Department's paramedics and EMTs have increased their knowledge and skill level, which provides value added services to the community. Further, the Fire Department's relationship with the local hospitals continues to be exceptional and the Fire Department's annual DHS audits have been impeccable.

Pursuant to the proposed Second Amendment to the Agreement, the City will pay the UCLA Center for Prehospital Care $73,772.64 annually, which will be paid in monthly payments of $6,147.72. The annual amount is subject to a 5% increase each year. Either party can terminate the Agreement without cause by providing the other party 60 days written notice of termination.

The UCLA Center for Prehospital Care is the only emergency and prehospital academic center on the West Coast. The UCLA Center for Prehospital Care designs, develops and offers medical education and quality improvement programs to meet the needs of the prehospital community and conducts research to advance the emergency medical services industry. For over 30 years, UCLA has delivered state-of-the-art education to firefighters, EMTs, paramedics, law enforcement, registered nurses, medical students, medical residents and physicians.

The UCLA Center for Prehospital Care's unique qualifications include:

- Reporting through the David Geffen School of Medicine at UCLA
- Over 20 years' experience in primary and refresher paramedic education
- Over 30 years' experience in primary and refresher education for EMTs
- Over 20 years' experience developing and delivering prehospital continuing education in Los Angeles County
- Over 20 years' experience delivering quality improvement programs and continuing education to fire departments and law enforcement agencies
- A cohesive management structure with physicians, nurses, paramedics and EMTs in key leadership positions who contribute to best practices, and participate with others to create knowledge and evidence that help guide the practice of prehospital medicine.

Pursuant to Section 2-330(a) of the West Covina Municipal Code, which was added through the adoption of Ordinance No. 2524 in November 2024, unless otherwise approved by the City Council, the maximum duration for any agreement for goods and/or services cannot exceed five (5) years. Pursuant to Section 2-330(b)(1) of the West Covina Municipal Code, notwithstanding subsection (a) of Section 2-330, the City may extend the term of an agreement beyond a five-year duration, provided that (a) no extension period shall exceed five (5) years, (b) the City documents the rationale for the extension and why such extension is in the best interests of the City, and (c) the City complies with all applicable procurement requirements.

Based on the information outlined in this report and the continued benefit to the Fire Department's paramedics and EMTs, the Fire Department believes the extension is in the best interests of the City and recommends continuing the partnership with the UCLA Center for Prehospital Care.

LEGAL REVIEW:

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

OPTIONS:

The City Council has the following options:

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

Prepared by: Mike Browne, Assistant Fire Chief
Additional Approval: Roxanne E. Lerma, Assistant City Manager

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Fiscal Impact

FISCAL IMPACT:

This item is included in the professional services budget (Account No. 110.502.32.10.00.00.61.61100) annually and will be budgeted accordingly in future budget cycles. In each fiscal year, the compensation for services may increase by 5% to cover cost of living increases and other unbudgeted program expenses to deliver services.

Attachments

Attachment No. 1 - UCLA EMS Educator Services Agreement_Fully Executed
Attachment No. 2 - UCLA First Amendment to EMS Educator Services Agreement_Fully Executed
Attachment No. 3 - Second Amendment to EMS Educator Services Agreement - Final

CITY COUNCIL GOALS & OBJECTIVES: Protect Public Safety
A Well-Planned Community
Maintain Good Intergovernmental Relations

UCLA Center for Prehospital Care

And

West Covina Fire Department

EMS Educator Services Agreement

This Agreement ("Agreement") is made and entered as of July 1, 2021 ("Effective Date") by and between The Regents of the University of California on behalf of the UCLA Center for Prehospital Care ("UCLA") and the City of West Covina ("City"), on behalf of the West Covina Fire Department ("Department").

RECITALS

A. The UCLA Center for Prehospital Care conducts continuing education in prehospital and emergency medicine for students to maintain licensure as an EMT-Basic and Paramedic (refened to as "CE Programs") and provides quality improvement services to maintain or enhance the quality of patient care (refened to as "QI Services").

B. Department desires to utilize the CE and related services to maintain the certifications of Department personnel and to continue to deliver quality patient care to their Department members and community.

NOW THEREFORE, the parties hereby agree as follows:

Article 1

Rights and Responsibilities of UCLA

1.1 **Provide an EMS Educator ("EMS Educator")**. UCLA shall provide an EMS Educator to Department to conduct CE Programs as described herein. The EMS Educator shall be subject to the mutual approval and selection of both Department and UCLA.

1.2 **Provide CE Programs**. The EMS Educator will provide continuing education on each of three shifts monthly for two hours in the morning and two hours in the afternoon at a location(s) approved by Department's Fire Chief. In consultation with the Fire Chief, UCLA shall develop a schedule and submit to the Department for approval. All Education Programs shall meet the criteria established by the County of Los Angeles and the State of California to fulfill EMT and Paramedic continuing education and recertification requirements. Content shall be developed in collaboration with the Department. A summary of CE services are detailed in Exhibit B.

1.3 **Provide QI Services.** The Educator shall develop, coordinate and maintain a quality improvement plan for Department. This shall include: developing a system to review Department's policies, patient care, and documentation, coordinating bi-annual quarterly quality improvement meetings, providing direct observation under field conditions, developing a plan to evaluate the competency of Department personnel, assisting in fact-finding regarding patient care delivered by Department personnel or questions about policy for specific incidents and attending the Los Angeles County EMS Agency Quality Improvement Committee meetings to gather information regarding updates and changes to policies and/or procedures and reporting to the Department. A summary of QI services are detailed in Exhibit B.

1.4 **Provide General/Administrative Support.** The EMS Educator will collaborate and coordinate activities with the quality improvement committee and Department leadership (as identified in Section 3.2) and monitor compliance with local and state regulations during the term of this Agreement and as set forth in Exhibit B, review and analyze hospital outcome data (as required), support the Department's infection control program, serve as a liaison between the Department and the emergency medical community and attend committee meetings as set forth in Exhibit B.

1.5 **Additional Services**. The EMS Educator may provide additional CE Program and administrative services beyond time or effort of the services described in Exhibit B to meet the needs of Department at additional fees, as agreed to by the parties.

Article 2

Confidentiality

2.1 **Definition.** For purposes of this Agreement, the term "Confidential Information" shall mean any information, including protected health information (PHI), disclosed in order to accomplish the work under this Agreement by one party ("Disclosing Party") to another party ("Receiving Party") that is considered confidential by the Disclosing Party, and is considered confidential or privileged under federal or state law, provided such information is in writing or other tangible form and clearly marked as confidential when disclosed, or is so designated in writing within thirty (30) days of such disclosure. The parties agree to disclose only information that is necessary to the work, and/or as required under federal or state law, and to send such information directly to the parties noticed in Section 9 of this Agreement.

2.2 **Obligations of the Parties**. The Receiving Party agrees, to the extent permitted by law, that Confidential Information shall remain the property of the Disclosing Party and that the Receiving Party shall only use, disclose or distribute Confidential Information within its own organization as is reasonably necessary to carry out the intent of this Agreement, and/or as required under federal or state law. For the period of the Agreement and following the expiration or termination of the Agreement, Confidential Information shall not be used or disclosed to others except in furtherance of this Agreement, provided, however, that the foregoing obligation of non-use and non-disclosure shall not apply to any portion of the Confidential Information that:

2.21 is or shall have been known to the Receiving Party before receipt thereof;

2.22 is or shall have been disclosed to the Receiving Party by a third party;

2.23 is or shall have become known to the public other than through the Receiving Party;

2.24 is independently created by the Receiving Party's personnel who have had no exposure to the Confidential Information; or

2.25 is required by state or federal law, regulation, a court of competent jurisdiction or any rules of civil procedure applicable to any court or administrative proceeding to be disclosed.

2.3 **Return of Confidential Information.** Upon the expiration or earlier termination of this Agreement and the written request of the Disclosing Party, to the extent permitted by law, the Receiving Party shall promptly return to the Disclosing Party or certify destruction of all Confidential Information of the Disclosing Party received by the Receiving Party and any copies made thereof, whether in written, electronic or any other form, except Receiving Party may maintain an archival copy of the Confidential Information on the Receiving

Party's servers as long as the confidentiality obligations in Section 2.2 continue to be complied with.

Article 3

Rights and Responsibilities of Department

3.1 **Provide Space and Equipment.** Department shall provide a classroom sufficient to provide quality instruction; audiovisual equipment; a desk with file space for use by the EMS Educator while at the Department; and access to Department training equipment and supplies for the purposes of instruction.

3.2 **Designate QI Person.** Department shall designate a person responsible for CE in Department and to receive the information under this Agreement ("Department Designee").

3.3 **Responsibility.** Department understands and accepts the responsibility for the clinical activities and care provided by its employees and agents and for the implementation of the services under this Agreement. Department agrees that UCLA shall not be responsible for these clinical activities or the implementation of quality improvement services.

Article 4

Term

4.1 The term of this Agreement shall be for two (2) years from July 1, 2021 through June 30, 2023 unless terminated earlier as set forth in this Agreement.

Article 5

Termination

5.1 **Termination without Cause**. Either party may terminate this Agreement at any time without cause by providing the other party with sixty (60) days written notice as set forth in Article 9 below.

5.2 **Termination for Cause**. Either party may terminate this Agreement for cause or a material breach by providing the other party with thirty (30) days written notice as set forth in Article 9 below. If the breaching party fails to cure the breach within thirty (30) days of receipt of the notice of breach, the termination shall be effective at the end of the thirty (30) day period.

Article 6

Payment

6.1 **Compensation for Services**. Department agrees to compensate UCLA for the services provided by the EMS Educator under this Agreement in the amount of $59,862.00 annually, which shall be billed in the amount of $ 4,988.50 monthly. Department shall mail payment to UCLA pursuant to Section 6.3 below within thirty (30) days of the date of each invoice sent to Department by UCLA. Following the first year of the initial term of the Agreement, on the anniversary of the Effective Date each year that this Agreement is in effect, UCLA may increase the cost of services by no more than 5% per year to cover increases in the cost of services. Department shall pay the amount due within thirty (30) days of receipt of the invoice from UCLA.

6.2 **Compensation for Additional Services**. Department agrees to compensate UCLA for additional services referred to in Section 1.5 requested by the Department and approved by UCLA at an approved billable rate. The approved rate will be shared with Department annually by March 31 for implementation July 1.

6.3 **Payment**. Any payment to UCLA made pursuant to this Agreement shall be made by check payable to the Regents of the University of California and mailed to:

UCLA Cashiering Department
Box 957448
757 Westwood Plaza, Ste. 1119
Los Angeles, CA 90095-7448

Article 7

Insurance

7.1 The parties agree to obtain and maintain the insurance set forth in **Exhibit A**.

Article 8

Indemnification

8.1 Department agrees to defend, indemnify, and hold harmless UCLA, its officers, employees and agents from and against any and all liability, loss, expense (including reasonable attorneys' fees) or claims for injury or damages arising out of the performance of this Agreement, but only in proportion to and to the extent such liability, loss, expense, attorneys' fees, or claims for injury or damages are caused by or result from the negligent or intentional acts or omissions of Department, its officers, employees or agents.

8.2 UCLA agrees to defend, indemnify, and hold harmless Department, its officers, employees and agents from and against any and all liability, loss, expense (including reasonable attorneys' fees) or claims for injury or damages arising out of the performance of this

Agreement, but only in proportion to and to the extent such liability, loss, expense, attorneys' fees, or claims for injury or damages are caused by or result from the negligent or intentional acts or omissions of UCLA, its officers, employees or agents.

Article 9

Notice

9.1 Any notice required to be given to any party is deemed to have been given and to be effective on the date of delivery if delivered in person or by nationally recognized overnight courier such as Federal Express, or five (5) days after mailing if mailed by first-class certified mail, postage paid, to the respective addresses given below or to any other address as designated in writing to the other party:

UCLA:

Todd LeGassick
Executive Director
UCLA Center for Prehospital Care
10990 Wilshire Blvd., Suite 1450
Los Angeles, CA 90024

With a copy to:
UCLA Health Sciences Office of Legal Affairs
924 Westwood Blvd., Suite 505
Los Angeles, CA 90024
Mail Code 163201 HW86

Department:

Vince Capelle
Fire Chief
City of West Covina Fire Department
1444 W. Garvey Ave. S., Room 218
West Covina, CA 91790

Article 10

Use of Name

10.1 Neither party may use the name of the other, including the name UCLA, the Regents of the University of California, or the University of California, in any advertising, publicity, or otherwise, without the prior written approval of the authorized representative of the other party. For UCLA, any such request shall be sent to the names and addresses in Article 9 above.

Article 11

General Terms

11.1 **Relationship.** This Agreement is not construed as creating a partnership, joint venture, or agency relationship among the parties. The relationship between the parties shall at all times be that of independent contractors.

11.2 **Governing Law.** This Agreement shall be interpreted and construed according to the laws of the State of California.

11.3 **Modifications.** Any amendments or modifications to this Agreement must be in writing and signed by authorized representatives of both parties.

11.4 **Assignment.** Neither party may assign its rights, duties, or obligations under this Agreement, either in whole or in part, without the prior written consent of the other party.

11.5 **Severability**. The provisions of this Agreement are severable. If any provision of this Agreement is determined to be invalid or unenforceable under any controlling body of law, the invalidity or enforceability does not in any way affect the validity or enforceability of the remaining provisions of this Agreement.

11.6 **Waiver.** Waiver by any party of any breach of any provision of this Agreement or warranty or representation shall not be construed as a waiver of any subsequent breach of the same or any other provision. The failure to exercise any right in this Agreement shall not operate as a waiver of such right.

11.7 **Entire Agreement.** This Agreement, and the Exhibits, contain the entire Agreement between the parties with respect to the subject matter of the Agreement and supersedes all prior written or oral agreements with respect to the subject matter in the Agreement.

11.8 **No Third Party Beneficiaries.** None of the provisions contained in this Agreement are intended by the parties, nor shall they be deemed, to confer any benefit on any person not a party to this Agreement.

11.9 **Non-solicitation**. Department agrees that it will not solicit UCLA EMS Educator(s) for employment at Department during the term of the Agreement and for twelve (12) months after the end of its term.

11.10 **Review of Electronic Files.** Department agrees that UCLA EMS Educator(s) will have access to review electronic patient care reports to review for audit purposes with respect to the services provided under this Agreement.

11.11 **No Excluded Parties.** Each party represents and warrants to the other party that: a) neither it nor any of its representatives who will provide services pursuant to this Agreement are

currently excluded, suspended, debarred or otherwise ineligible to participate in federal health care programs, including Medicare and Medicaid programs; and b) neither it nor any of its representatives who will provide services under this Agreement have been convicted of a criminal offense related to the provision of health care items or services that would lead to mandatory exclusion from federal health care programs, but have not yet been excluded.

11.12 **Compliance with Laws**. Both parties agree that each shall comply with all applicable state and federal laws, rules, and regulations now in effect or hereafter adopted regarding the services provided under this Agreement, including but not limited to, those laws regarding the retention and availability of books and records related to the performance of obligations under this Agreement. Such action shall include, without limitation, compliance with the appropriate provisions of the Social Security Act and any applicable regulations, as related to the retention of records.

IN WITNESS THEREOF, the parties hereto have executed this Agreement on the dates indicated.

DATE: 10/03/21

By: The REGENTS OF THE UNIVERSITY OF CALIFORNIA, on behalf of the UCLA Center for Prehospital Care

By: _____
On behalf of UCLA

Constance Her

Director, Special Projects & Dean's Commitments

DATE: 7.21.21

By: THE CITY OF WEST COVINA, on behalf of West Covina Fire Department

By: _____
Dave Carmany
City Manager

Exhibit A
Insurance

I. UCLA

UCLA at its sole cost and expense shall insure or self-insure its activities in connection with this Agreement by maintaining programs of self-insurance as follows:

1. General Liability Self-Insurance with a limit of one million dollars ($1,000,000) per occurrence and a general aggregate of five million dollars ($5,000,000).
2. Business Automobile Liability Self-Insurance Program for owned, non-owned, or hired automobiles with a combined single limit of not less than five million dollars ($2,000,000) per occurrence.
3. Professional Medical and Hospital Liability Self-Insurance Program with limits of five million dollars ($5,000,000) per occurrence and a general aggregate of five million dollars ($5,000,000).
4. Workers' Compensation and Employers Liability Self-Insurance Program covering University's full liability under the Workers' Compensation Insurance and Safety Act of the State of California as amended from time to time.
5. Such other insurance in such amounts which from time to time may be reasonably required by mutual consent of the parties against other insurable risks relating to performance.

It should be expressly understood, however, that the coverages required under Sections 1, 2, and 3 above shall not in any way limit the liability of UCLA. If such insurance is written on a claims-made form, it shall continue for three years following termination of this Agreement. The insurance shall have a retroactive date prior to or coinciding with the effective date of this Agreement.

The coverages referred to under Sections 1 and 2 above shall include Department as additional insured. UCLA, upon execution of this Agreement, shall furnish Department with Certificates of Self-Insurance evidencing compliance with all requirements.

II. Department

Department at its sole cost and expense shall insure or self-insure its activities in connection with this Agreement by maintaining programs of self-insurance as follows:

1. General Liability Insurance with a limit of two million dollars ($2,000,000) per occurrence a general aggregate of five million dollars ($5,000,000).
2. Business Automobile Liability Insurance Program for owned, non-owned, or hired automobiles with a combined single limit of not less than two million dollars ($2,000,000) per occurrence with additional coverage available.
3. Workers' Compensation and Employers Liability Self-Insurance Program covering Department's full liability under the Workers' Compensation Insurance and Safety Act of the State of California as amended from time to time.

4. Such other insurance in such amounts which from time to time may be reasonably required by mutual consent of the parties against other insurable risks relating to performance.

It should be expressly understood, however, that the coverages required under Sections 1, and 2 above shall not in any way limit the liability of Department. If such insurance is written on a claims-made form, it shall continue for three years following termination of this Agreement. The insurance shall have a retroactive date prior to or coinciding with the effective date of this Agreement.

The coverages referred to under Sections 1 and 2 above shall include UCLA as additional insured. Such a provision, however, shall apply only in proportion to and to the extent of the negligent acts or omissions of Department, its officers, employees and agents under this Agreement. Department, upon execution of this Agreement, shall furnish UCLA with Certificates of Insurance evidencing compliance with all requirements.

III. NOTICE

Each party shall provide the other with at least thirty (30) days advance written notice to the names set forth in Article 9 of this Agreement of any changes, modifications or cancellations of the above coverages.

Exhibit B

Summary of Services

Continuing Education	Frequency	Outcome Measure
Provide two (2) hours of CE morning and two hours in afternoon on each of three shifts	Monthly	A minimum of 48 hours of CE delivered annually on each shift.
Presentation of Mandatory CE (i.e., "EMS Update", Bloodborne Pathogens, SIDS, Abuse reporting, etc.)	Annually (or as required by DHS)	Required items presented each year. Verified on calendar of topics approved by department.
Competency assessment (i.e., quiz) of material presented.	Every month (at the end of each CE session)	100% of the department meets the 80% passing threshold or receives remediation to achieve competency.
Quality of presentation by EMS Educator.	Every month (at the end of the CE session)	80% of students rate the presentation 4 (out of 5). Completed evaluations reviewed bi-annually with department.
Overall quality of CE and QI program.	Anonymous survey annually	Results compiled and presented to Fire Chief.
Maintain all CE records.	Every month	Prepare a CE packet that includes all required material for the audit including but not limited to rosters, lessons, objectives, posttests and evaluations.
Prepare for the Los Angeles County Department of Health Services EMS Agency CE Audit.	As scheduled	Submit required annual survey information. Attend meeting and obtain re-approval of the department's ability to deliver CE and be in good standing with DHS.
Quality Improvement	**Frequency**	**Outcome Measure**
Ride-along to evaluate paramedics under field conditions.	Monthly on each shift as call volume and teaching allows	Completion of ride-along documentation form which includes a review with the EMS team. Documents reviewed with quality improvement committee and department leadership quarterly or more often if needed.
Skills practice, remediation, verification for Paramedics and EMTs.	Bi-annually and conducted during quarterly skills practice where possible	Skills sheets verifying competency of selected skills reviewed with department leadership.
Review an agreed upon percentage of all EMS calls against performance indicators.	Every month	Performance threshold on indicators is 90%.
Submission of performance indicators to DHS as required.	Quarterly (or as required)	Performance threshold on indicators is 90%.
Support the Medical Director with special QI projects.	As assigned	Track and report data as required.

Collect, review and analyze hospital outcome data as required by DHS.	Every month	Report completed and submitted as required by DHS.
Facilitate and attend the QI committee to review and discuss performance indicators.	Quarterly	Results presented to quality improvement committee and department leadership for discussion, recognition, areas for improvement, attention or continuing education.
General Administrative	**Frequency**	**Outcome**
Attend LACPQI, PAAC, PA, LACFA and other meetings as requested or required.	Quarterly or as scheduled	Department represented by the EMS Educator.
Prepare for the Los Angeles County Department of Health Services EMS Agency Provider QI Audit.	As scheduled	Attend meeting and obtain re-approval of the department's ability to deliver EMS and be in good standing with DHS.
Liaison with the Los Angeles County EMS Agency, local base hospitals and/or fire departments.	At committee meetings and or as incidents arise	Resolution of concerns and dialogue with department leadership about complaints and concerns.
Ensure compliance with local and state EMS regulations and protocols.	Ongoing	Attend UCLA EMS Educator Service department meetings. Attend Los Angeles County Department of Health Services EMS Agency Provider Quality Improvement Meetings. Attend train-the-trainer EMS Update courses (annually).
Overall quality of CE and QI program evaluation.	Anonymous survey annually	Results compiled and presented to quality improvement committee and department leadership.
Support the department's infection control program and Designated Infection Control Officer (DICO).	Annually or more often if needed	Review program annually, support DICO and make recommendations to department leadership.

Johnna Corbett

5774 Sycamore Avenue | Rialto, CA | (909) 286-1212 | jojoinrc@aol.com

Summary: Nurse Educator and RN with over 10 years' experience in the ER department. Highly motivated with proven ability to educate first responders from both fire and police departments. Currently holds RN and MICN licenses. Over 9 years' experience in critical care transport. Creative teaching methods have led to major accomplishments including the Organizational Excellence Award from the City of West Covina in 2016.

Education

University of California Riverside
Bachelor's Degree of Science-Neuroscience 2003
Chaffey Community College
Associates Degree in Nursing 2007

Professional Nursing Licensures and Certifications

Board Registered Nursing	Expiration June 30, 2021
California 709732	
Mobile Intensive Care Nurse	Expiration March 31, 2020
LA County N3985	
Basic Life Support	Expiration October 2019
Advanced Life Support	Expiration October 2019
Pediatric Advanced Life Support	Expiration October 2019
National Association of EMS Educators course	
Certified Emergency Nurse	Expiration January 24, 2021
Trauma Nurse Core Course	Expiration March 29, 2021
Tactical Combat Casualty Care	Audited Class March 26, 2016
Advanced Burn Life Support	Expiration September 10, 2020

Nursing Experience

Pomona Valley Hospital Medical Center- Pomona, CA.
Emergency Room- Staff and Charge Nurse 2007-Present
78 Bed Emergency Room
Emergency Room Approved for Pediatrics
STEMI Receiving Center
Stroke Receiving Center

Medic 1/RSI Ambulance-Irwindale, CA
Critical Care Transport Nurse 2008-Present
Transport of Critically ill Adults and Children

UCLA Center for Pre-hospital Care -Los Angeles, CA
Assistant Skills Instructor at Daniel Freedman Paramedic School 2012-2013

UCLA Center for Pre-hospital Care- Los Angeles, CA 2012-Present
Nurse Educator for West Covina Fire Department/ Alhambra Police Department/San Gabriel Fire Department

Teaching Experience

American Red Cross- Ontario, CA
First Aid and CPR Instructor-Lay Public and Professional 1999-2008

City of Rancho Cucamonga's learn to swim program
Water Safety and Lifeguard training- Rancho Cucamonga, CA 1995-1999

Arroyo High School- El Monte, CA
Biology and Chemistry High School Teacher 2003-2005

Chaffey College- Rancho Cucamonga, CA
Instructor Assistant/English Tutor

Pomona Valley Hospital Medical Center- Pomona, CA
Preceptor in the ED for New Graduate RN's 2010-Present

Mt. San Antonio College – Walnut, CA
Paramedic lecture instructor and field preceptor 2018-present

References upon request

ATTACHMENT NO. 2

FIRST AMENDMENT TO EMS EDUCATOR SERVICES AGREEMENT

THIS FIRST AMENDMENT TO EMS EDUCATOR SERVICES AGREEMENT ("Amendment") is made and entered into by and between The Regents of the University of California, on behalf of the UCLA Center for Prehospital Care ("UCLA") and the City of West Covina ("City"), on behalf of the West Covina Fire Department ("Department") with reference to the following:

A. On July 1, 2021, the parties entered into an EMS Educator Services Agreement ("Agreement") under which UCLA is to provide continuing education programs and quality improvement services as described in the Agreement.

B. The parties desire to extend the term of the Agreement and provide for certain other changes by this Amendment.

NOW, THEREFORE, it is mutually agreed to by and between the parties, as follows:

1. Section 4.1 of the Agreement is hereby deleted in its entirety and replaced with the following:

"The term of this Agreement shall commence on July 1, 2021 and be in effect through June 30, 2026."

2. Section 6.1 of the Agreement is hereby deleted in its entirety and replaced with the following:

> "6.1 **Compensation for Services.** Department agrees to compensate UCLA for the services provided by the Educator(s) under this Agreement. Department agrees to pay UCLA $65,970.00 per year for the services covered under this Agreement. UCLA shall bill the Department $5,497.50 monthly. Following the first year of the initial term of the Agreement, on the anniversary of the Effective Date each year that this Agreement is in effect, UCLA may increase the cost of services by no more than 5% per year to cover increases in the cost of services. Department shall pay the amount due within thirty (30) days of receipt of the invoice from UCLA."

3. Section 1.2. of Exhibit A is revised to read:

"Business Automotive Liability insurance with a combined single limit of not less than $2,000,000."

4. The first sentence of the last paragraph under Section I of Exhibit A is revised to read:

"The coverage referred to under Section 1 and 2 above shall include Department as an additional covered party."

5. Section 11.1. of Exhibit A is revised to read:

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"Commercial Form General Liability Insurance (contractual liability included) with a limit of one million dollars ($1,000,000) per occurrence and a general aggregate of five million dollars ($5,000,000)."

8. Section II.2. of Exhibit A is revised to read:

"Business Automotive Liability insurance with a combined single limit of not less than $2,000,000."

9. The first sentence of the last paragraph under Section II of Exhibit A is revised to read:

"The coverage referred to under Sections 1 and 2 above shall include UCLA as an additional covered party."

10. All other terms and conditions of the Agreement shall remain unchanged, and except as expressly modified by this Amendment, the Agreement shall remain in full force and effect.

11. This Amendment may be executed by the parties in any number of separate counterparts, taken together which shall constitute one and the same instrument.

IN WITNESS WHEREOF, the parties have executed this Amendment effective as of July 1, 2023.

By: The REGENTS OF THE UNIVERSITY OF CALIFORNIA,
on behalf of the UCLA Center for Prehospital Care

DocuSigned by:
By: Constance Her
D7D150CDC508457...
Constance Her
Director, Special Projects & Dean's Commitments

Date: 19-May-2023 | 14:56 PDT

By: THE CITY OF WEST COVINA,
on behalf of West Covina Fire Department

By: _____
David Carmany
City Manager

Date: 6/26/23

APPROVED AS TO FORM:

_____
Thomas P. Duarte
City Attorney

SECOND AMENDMENT TO EMS EDUCATOR SERVICES AGREEMENT

THIS SECOND AMENDMENT TO EMS EDUCATOR SERVICES AGREEMENT ("Amendment") is made and entered into by and between The Regents of the University of California, on behalf of the UCLA Center for Prehospital Care ("UCLA") and the City of West Covina ("City"), on behalf of the West Covina Fire Department ("Department") with reference to the following:

A. On July 1, 2021, the parties entered into an EMS Educator Services Agreement ("Agreement") under which UCLA is to provide Continuing Education programs and quality improvement services as described in the Agreement.

B. The parties extended the term of the Agreement through June 30, 2026 under the First Amendment to the Agreement, effective as of July 1, 2023.

C. The parties desire to extend the term of the Agreement and provide for certain other changes by this Amendment.

NOW, THEREFORE, it is mutually agreed to by and between the parties, as follows:

1. Section 4.1 of the Agreement is hereby deleted in its entirety and replaced with the following:

"The term of this Agreement shall commence on July 1, 2021 and be in effect through June 30, 2031."

2. Section 6.1 of the Agreement is hereby deleted in its entirety and replaced with the following:

> "6.1 **Compensation for Services.** Department agrees to compensate UCLA for the services provided by the Educator(s) under this Agreement. Commencing July 1, 2026, Department agrees to pay UCLA $73,772.64 per year for the services covered under this Agreement. UCLA shall bill the Department $6,147.72 monthly. On the anniversary of the Effective Date each year that this Agreement is in effect, UCLA may increase the cost of services by no more than 5% per year to cover increases in the cost of services. Department shall pay the amount due within thirty (30) days of receipt of the invoice from UCLA."

3. Under Section 9.1, regarding UCLA's addresses for notifications, the addresses for UCLA are deleted and replaced with the following:

"Contract Manager
UCLA Center for Prehospital Care
1100 Glendon Ave, Suite 1400
Los Angeles, CA 90024"

4. All other terms and conditions of the Agreement shall remain unchanged, and except as expressly modified by this Amendment, the Agreement shall remain in full force and effect.

5. This Amendment may be executed by the parties in any number of separate counterparts, taken together which shall constitute one and the same instrument, and may be executed by electronic signatures. Delivery of an executed counterpart of this Amendment by a .pdf data file or other scanned executed counterpart by email shall be equally as effective as delivery of a manually executed counterpart of this Amendment. Each duplicate and counterpart shall be equally admissible in evidence, and each shall fully bind each party who has executed it. The parties waive all right to challenge the admissibility or authenticity of this Amendment in a court of law based solely on the absence of an original signature.

IN WITNESS WHEREOF, the parties have executed this Amendment effective as of June 30, 2026.

By: THE REGENTS OF THE UNIVERSITY OF CALIFORNIA,
on behalf of the UCLA Center for Prehospital Care

By: _____
Brian McGarry
Executive Director of Finance and Associate CFO

Date: _____

By: CITY OF WEST COVINA,
on behalf of the West Covina Fire Department

By: _____
Milan Mrakich
Acting City Manager

Date: _____

APPROVED AS TO FORM:

_____
Thomas P. Duarte
City Attorney

ATTEST:

_____
Lisa Sherrick, CMC
Assistant City Clerk

AGENDA STAFF REPORT

City of West Covina | Office of the City Manager

DATE: May 5, 2026

TO: Mayor and City Council

FROM: Milan Mrakich, Acting City Manager

SUBJECT: **CONSIDERATION OF NEED TO CONTINUE EMERGENCY REPAIRS AT FIRE STATION 3**

RECOMMENDATION:

It is recommended that the City Council review the emergency action for the emergency conditions at Fire Station 3 and adopt the following resolution:

RESOLUTION NO. 2026-35 – A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WEST COVINA, CALIFORNIA, DETERMINING, BY A FOUR-FIFTHS VOTE OF THE CITY COUNCIL, THAT THERE IS A NEED TO CONTINUE THE EMERGENCY ACTION AT FIRE STATION 3

BACKGROUND:

On April 7, 2026, the City Council adopted Resolution No. 2026-32 determining that an emergency exists at Fire Station 3 due to a rodent infestation, that the emergency will not permit the competitive solicitation for bids, and directing and authorizing the Acting City Manager to cause emergency repairs to be performed and to take any directly related and immediate action required by the emergency.

Pursuant to Public Contract Code Section 22050(c), the City Council is required to review the emergency action at every regularly scheduled meeting until the action is terminated, to determine, by a four-fifths vote, that there is a need to continue that action. The City Council is also required to terminate the action at the earliest possible date that conditions warrant.

On April 21, 2026, the City Council adopted Resolution No. 2026-34, determining, by a four-fifths vote, that there was a need to continue the emergency action at Fire Station 3.

DISCUSSION:

The Acting City Manager authorized staff to proceed with all necessary work under the emergency action to safeguard the immediate health and safety of personnel at Fire Station 3. As detailed in the April 7, 2026 staff report, the rodent infestation presents serious health and sanitation hazards, exposing firefighters to unsafe living and working conditions.

The City has executed a Construction Services Agreement with Sunshine Pacific Group America, Inc.,

and repair work is now underway at Fire Station 3. Initial efforts include selective demolition and kitchen sanitation, utilizing negative air containment to support required remediation activities.

Public Works has coordinated closely with Fire Department Management and Fire Station 3 personnel to maintain safety during the remediation process, including the provision of temporary accommodations.

As the repair work is ongoing, staff recommends that the City Council determine there is a need to continue the emergency action.

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

Prepared by: Renee M. G. Chavez, Management Analyst I
Additional Approval: Roxanne E. Lerma, Assistant City Manager

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Fiscal Impact

FISCAL IMPACT:

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

Attachments

Attachment No. 1 - Resolution No. 2026-35

CITY COUNCIL GOALS & OBJECTIVES: Protect Public Safety
Achieve Fiscal Sustainability and Financial Stability
Enhance City Image and Effectiveness

ATTACHMENT NO. 1

RESOLUTION NO. 2026-35

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WEST COVINA, CALIFORNIA, DETERMINING, BY A FOUR-FIFTHS VOTE OF THE CITY COUNCIL, THAT THERE IS A NEED TO CONTINUE THE EMERGENCY ACTION AT FIRE STATION 3

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

WHEREAS, Public Contract Code section 1102 defines an "emergency" as "a sudden, unexpected occurrence that poses a clear and imminent danger, requiring immediate action to prevent or mitigate the loss or impairment of life, health, property, or essential public services"; and

WHEREAS, pursuant to Public Contract Code section 22050(a)(1), in the case of an emergency, the City, pursuant to a four-fifths vote of the City Council, may repair or replace a public facility, take any directly related and immediate action required by that emergency, and procure the necessary equipment, services, and supplies for those purposes, without giving notice for bids to let contracts; and

WHEREAS, pursuant to Public Contract Code section 22050(a)(2), before the City Council takes any action pursuant to paragraph (1), it shall make a finding, based on substantial evidence set forth in the minutes of its meeting, that the emergency will not permit a delay resulting from a competitive solicitation for bids, and that the action is necessary to respond to the emergency; and

WHEREAS, pursuant to Section 2-357(a) of the West Covina Municipal Code, in cases of an emergency, the City Council, after making a finding, based on substantial evidence set forth in the minutes of the meeting, that the emergency will not permit a delay resulting from a competitive solicitation for bids, and that the action is necessary to respond to the emergency, may, by a four-fifths (⅘) vote of the City Council, repair or replace a public facility, take any directly related and immediate action required by that emergency, and procure the necessary equipment, services, and supplies for those purposes, without giving notice for bids to let contracts; and

WHEREAS, City staff recently identified a significant rodent and rat infestation within Fire Station 3; and

WHEREAS, the infestation poses a clear and imminent danger requiring immediate action to avoid health and safety issues; and

WHEREAS, on April 7, 2026, the City Council adopted Resolution No. 2026-32, finding, by a four-fifths vote, that an emergency exists at Fire Station 3 which will not permit the competitive solicitation for bids and directing and authorizing the Acting City Manager to cause emergency repairs to be performed and to take any directly related

and immediate action required by the emergency; and

WHEREAS, pursuant to Public Contract Code section 22050(c), if the City Council orders emergency repairs, the City Council is required to review the emergency action at its next regularly scheduled meeting and at every regularly scheduled meeting thereafter until the action is terminated, to determine, by a four-fifths vote, that there is a need to continue the action, and to terminate the action at the earliest possible date that conditions warrant so that the remainder of the emergency action may be completed by a competitive solicitation for bids; and

WHEREAS, on April 21, 2026, the City Council adopted Resolution No. 2026-34, determining, by a four-fifths vote, that there was a need to continue the emergency action at Fire Station 3.

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

SECTION 1. Based upon the information provided in the staff report accompanying this resolution, the City Council determines that there is a need to continue the emergency action at Fire Station 3.

SECTION 2. The City Manager shall report to the City Council at every regularly scheduled meeting until this emergency action is terminated the reasons justifying why the emergency continues to exist and whether there is a need to continue the emergency action.

SECTION 3. In accordance with Public Contract Code section 22050(c)(3), the City Council will terminate the emergency action at the earliest possible date that conditions warrant so that the remainder of the emergency action may be completed by a competitive solicitation for bids.

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

APPROVED AND ADOPTED this 5th day of May, 2026.

_____
Letty Lopez-Viado
Mayor

APPROVED AS TO FORM

Thomas P. Duarte
City Attorney

ATTEST

Lisa Sherrick, CMC
Assistant City Clerk

I, LISA SHERRICK, CMC, ASSISTANT CITY CLERK of the City of West Covina, California, do hereby certify that the foregoing Resolution No. 2026-35 was duly adopted by the City Council of the City of West Covina, California, at a regular meeting thereof held on the 5th day of May, 2026, by the following vote of the City Council:

AYES:
NOES:
ABSENT:
ABSTAIN:

Lisa Sherrick, CMC
Assistant City Clerk

AGENDA STAFF REPORT

City of West Covina | Office of the City Manager

DATE: May 5, 2026

TO: Mayor and City Council

FROM: Milan Mrakich, Acting City Manager

SUBJECT: **PROPOSED FISCAL YEAR 2026-27 OPERATING AND CAPITAL IMPROVEMENT PROGRAM (CIP) BUDGET**

RECOMMENDATION:

It is recommended that City Council:

1. Receive and file the Proposed Fiscal Year 2026-27 Operating and Capital Improvement Program Budget; and
2. Schedule the budget for consideration at the June 16, 2026 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 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 approximately $148 million. Revenue for all fund types combined is approximately $162 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 (CIP) budget, totaling approximately $3 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 $39.2 million. Sales tax, the next largest revenue source, has increased in the past few years to $27.4 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 $11.5 million.

Total expenditures (excluding transfers) for all budgeted funds are estimated to be approximately $148 million, as shown in Table 1 in the Fiscal Impact section. Many funds make up the total budgeted amount, with the largest being the General Fund in the amount of $85.8 million, or 58% of the City's budget.

Salary and benefits are 42% of the City's total budget, which is up from last fiscal year due to the labor negotiations and Unfunded Accrued Liability (UAL) pension payment due to the California Public Employees' Retirement System (CalPERS) in FY 2026-27. 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 economic challenges. Staff continues to identify revenue sources and cost-cutting measures to offset these negative impacts.

The City's fiscal policy requires that the City's General Fund maintain an undesignated, unappropriated reserve amount equal to at least 18% of budgeted expenditures or over $15.4 million. The fund balance for the fiscal year ending June 30, 2026, is projected to be approximately $26.0 million. Of this, over $3.1 million is assigned, which leaves approximately $22.8 million in unassigned fund balance, which is approximately 28% of General Fund expenditures (not including transfers).

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

General Fund Revenues:
Total General Fund revenues are projected to exceed $99.7 million, representing an increase of

approximately 3% ($2.9 million) over the FY 2025-26 estimate. This growth is primarily driven by higher Property Tax and Sales Tax revenues. Property Tax to increase 3% ($1.2 million) and Sales Tax is expected to rise by 3% ($0.8 million). Other Taxes and Charges for Services are projected to increase based on prior year actual trends.

General Fund Expenditures:
General Fund expenditures (including transfers) for the FY 2026-27 are projected to exceed $99.7 million, which is an increase of approximately 6.0% ($5.0 million) over the FY 2025-26 estimate. The increase is primarily due to labor negotiations, rising benefits costs, which were offset by the reduction of approximately $3.5 million in overtime.

Most General Fund expenditures go towards salaries, benefits and overtime (75%). This fiscal year, the City has executed memorandums of understandings with all nine (9) bargaining groups. The negotiated terms are 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 UAL payment, increases in workers' compensation, general liability, and debt service.

Overtime continues to be an increasing burden on the City. The estimated General Fund overtime for FY 2025-26 is approximately $8.0 million not including Mutual Aide or FLSA overtime, which was primarily due to vacancies in both Police and Fire. FY 2026-27 overtime was reduced by $4.0 million since Police and Fire vacancies are anticipated to be filled by the end of FY 2025-26. Included in the proposed FY 2026-27 budget for overtime is $3.5 million of which Police accounts for $1.8 million (51%) and Fire is approximately $1.5 million (43%).

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 increase by 3.0% over the coming year (over the estimated actuals of the current year). This, in comparison to the rise in the Consumer Price Index (CPI), which increased by approximately 3.4% over the last year. It is important to note that many existing agreements call for an annual increase per CPI. The UAL 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 improvements, there are still outstanding infrastructure modifications that will need to be addressed in the near future.

Four (4) 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. Citywide Lighting and Maintenance District – Assessments collected and Citywide Maintenance District reserves do not cover the operations and maintenance of streetlights, trimming of street trees, and removal and replacement of diseased street trees. FY 2026-27 budget includes General Fund subsidy of $373,000.

Long-Term Factors:
The FY2026-27 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 UAL were expected to worsen each fiscal year. This fact prompted the City to issue Pension Obligation Bonds in July 2020 to address the UAL and attain more favorable interest rates to address the pension problem. This eliminated the City's UAL in FY 2023-24; however, the UAL is back and included in FY 2026-27 Budget is $4.9 million for this expenditure.

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 May 2026 and projected a General Fund budget deficits in the forecast. While the City's outlook has improved, the forecast did not include any increase in salaries in FYE 2029-2031, since it is outside the contracted period.

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.

West Covina Chamber:
The City established a Chamber as a pilot program at the end of Fiscal Year 2023-24. Staff will be evaluating how to best serve the business community with the programs and services being managed and administered. The FY 2026-27 budget does not include General Fund expenditures for the ongoing execution of the 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 and development; code enforcement; animal control; and environmental programs and services. Service levels are proposed to remain level across operations. Included in the FY 2026-27 budget are new and reclassification of positions. In addition, services that were added in recent years are proposed to be maintained:

- Reclassification of a Deputy Community Development Director to a Community Development Director. (Community Development Department)
- Reclassification of a Community Services Supervisor to Community Services Manager. (Community Services)

- Addition of Deputy City Clerk (City Clerk Department)
- Reclassification of a Part-time Cable Production Assistant to a Media Production Specialist. (Finance Department)
- Reclassification of two (2) Firefighters to two (2) Firefighters/Paramedics. (Fire Department)
- Reclassification of a Deputy Fire Marshal to Part-time Deputy Fire Marshall. (Fire Department)
- Addition of a Part-time Office Aide III. (Human Resources Department)
- Addition of a Code Enforcement Supervisor (Public Safety Department)
- Addition of five (5) Code Enforcement Officers (Public Safety Department)
- Reclassification of a Deputy Public Works Director to Public Works Director (Public Works)
- Reclassification of Administrative Assistant II to Management Analyst (Public Works)
- Reclassification of Management Analyst I to Management Analyst II (Public Works)
- Reclassification of Maintenance Services Coordinator to Maintenance Worker II (Public Works)
- Reclassification of Part-time Maintenance Assistant to Part-time Office Aide III (Public Works)
- Elimination of three (3) Part-time Office Aide I (Public Works)
- Elimination of a Street Maintenance Supervisor (Public Works)
- Recreation and community service programs, including Sportsplex operations.
- Special Events, such as Electric Boba Tea Fest and Night Market, 4th of July, Egg Hunt, Let It Snow and Annual Tree Lighting, Festival of Frights, and Kartoberfest.
- 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 Annual Budget is presented.

LEGAL REVIEW:

The City Attorney's Office did not review this report.

OPTIONS:

The City Council has the following options:

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

ENVIRONMENTAL REVIEW:

Prepared by: Karen Ogawa, Finance Director

Fiscal Impact

FISCAL IMPACT:

Table 1 - City-Wide Summary

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Original Budget	FY 2025-26 Estimate	FY 2026-27 Budget	Increase/ (Decrease)
Revenue						
Property Tax	39,476,334	41,872,995	42,623,244	43,405,984	44,786,344	2,163,100
Sales Tax	26,222,939	25,812,284	26,500,000	26,600,000	27,398,000	898,000
From Other Agencies	18,474,823	16,404,567	12,556,932	16,530,708	25,091,291	12,534,359
Other Taxes	20,242,784	20,321,402	21,228,640	20,229,591	20,806,338	(422,302)
Charges For Service	18,004,438	20,637,941	17,644,933	19,436,619	18,882,510	1,237,577
Interdept Charges	7,724,271	9,589,787	11,591,706	11,591,706	12,447,214	855,508
Use of Money & Property	7,027,824	6,796,863	5,415,686	5,110,041	5,509,806	94,120
Licenses & Permits	2,822,757	3,027,649	4,101,000	3,399,700	3,484,220	(616,780)
Other Revenues	1,267,022	2,387,817	295,500	2,296,557	1,626,080	1,330,580
Fines & Forfeitures	1,077,341	1,114,492	1,749,600	1,039,070	1,068,730	(680,870)
Sales	692,994	692,994	302,100	665,300	663,330	361,230
Capital Assets	-	-	171,400	171,400	171,400	-
Fees	90,151	94,272	96,500	96,500	106,600	10,100
Revenue Total	**143,123,676**	**148,753,062**	**144,277,241**	**150,573,176**	**162,041,862**	**17,764,622**
Expenditures						
Salaries & Benefits	58,047,095	62,836,982	71,897,765	66,862,471	72,801,007	901,630
Materials & Services	43,872,139	38,892,041	45,554,594	41,438,743	44,559,210	(995,384)
Debt Service	16,873,499	17,382,702	17,133,711	17,091,533	16,536,676	(597,035)
Allocated Costs	5,564,845	6,761,286	6,916,209	6,927,248	7,869,608	953,399
Capital Assets	9,047,179	14,258,491	16,463,300	16,715,248	6,666,000	(9,797,300)
Expenditures Total	**133,404,756**	**140,131,502**	**157,965,579**	**149,035,243**	**148,432,501**	**(9,534,690)**
Transfer Out	22,161,113	18,352,822	17,220,698	15,811,400	15,747,105	(1,473,593)
Transfer In	22,161,112	18,352,822	17,220,698	15,811,400	15,747,105	(1,473,593)
Transfers Total	**44,322,225**	**36,705,645**	**34,441,397**	**31,622,801**	**31,494,211**	**(2,947,186)**
Recurring Revenue	143,123,676	148,753,062	144,277,241	150,573,176	162,041,862	
Recurring Expenses	124,357,577	125,873,010	141,502,279	132,319,995	141,766,501	
Revenue Less Exp.	**18,766,099**	**22,880,051**	**2,774,962**	**18,253,181**	**20,275,362**	

Table 2 - General Fund Summary

	FY2023-24 Actual	FY2024-25 Actual	Original Budget FY2025-26	Estimated FY2025-26	Proposed Budget FY2026-27	Increase/ (Decrease)
Revenue						
Charges For Service	8,503,455	9,788,854	8,957,830	9,889,665	10,264,680	1,306,850
Property Tax	34,653,005	36,517,499	37,345,400	37,978,200	39,167,900	1,822,500
Sales Tax	26,222,939	25,812,284	26,500,000	26,600,000	27,398,000	898,000
Other Taxes	9,984,854	9,981,370	10,534,000	10,308,131	10,797,930	263,930
Fines & Forfeitures	1,077,341	1,114,492	1,749,600	1,039,070	1,068,730	(680,870)
Use of Money & Property	3,202,258	2,439,780	1,915,000	1,560,000	1,763,000	(152,000)
From Other Agencies	3,405,209	4,282,526	3,847,000	3,127,625	2,896,200	(950,800)
Interdept Charges	1,196,210	1,196,210	1,196,210	1,196,210	1,208,170	11,960
Other Revenues	169,835	194,409	137,400	1,634,900	1,624,730	1,487,330
Licenses & Permits	2,822,757	3,027,649	4,101,000	3,399,700	3,484,220	(616,780)
Revenue Total	**91,237,862**	**94,355,072**	**96,283,440**	**96,733,501**	**99,673,560**	**3,390,120**
Expenditures						
Allocated Costs	3,268,330	4,245,117	4,636,520	4,626,298	5,224,773	588,253
Benefits	17,860,675	18,813,565	21,595,716	19,655,054	22,123,844	528,128
Capital Assets	4,281	-	74,000	74,000	-	(74,000)
Fuel	738,510	674,856	772,758	781,751	759,938	(12,820)
Maintenance & Repairs	73,238	118,503	167,800	149,700	198,700	30,900
Materials & Services	11,909,154	12,161,369	11,556,530	13,017,378	13,731,486	2,174,956
Mutual Aid Overtime	386,569	1,534,249	288,900	600,000	450,000	161,100
Overtime	6,859,483	7,647,146	7,141,254	7,589,870	3,459,200	(3,682,054)
PERS UAL Payment	-	1,647,387	3,384,366	3,271,950	4,655,819	1,271,453
Salaries	27,781,349	27,686,341	32,548,645	29,439,260	33,497,003	948,358
Utilities	1,325,646	1,544,766	1,637,200	1,516,324	1,661,740	24,540
Expenditures Total	**70,207,234**	**76,073,300**	**83,803,689**	**80,721,585**	**85,762,503**	**1,958,814**
Revenues Less Expenditures	**21,030,627**	**18,281,772**	**12,479,751**	**16,011,917**	**13,911,057**	
Net Transfers	(20,200,545)	(16,447,343)	(12,429,120)	(13,747,098)	(13,803,161)	
Net Change in Fund Balance	830,082	1,834,429	50,631	2,264,818	107,896	
Beginning Fund Balance	21,028,741	21,858,823	23,693,253	23,693,253	25,958,071	
Ending Fund Balance	**21,858,823**	**23,693,253**	**23,743,884**	**25,958,071**	**26,065,967**	
Reserve Requirement (18%)	*11,935,230*	*12,637,302*	*15,084,664*	*14,529,885*	*15,437,251*	

Attachments

Attachment No. 1 - Budget In Brief

Attachment No. 2 - Proposed Budget Presentation

Attachment No. 3 FY 2026-2027 Proposed Budget

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

Proposed Budget FY2026-27

Structurally Balanced Budget

City-Wide

$162M | Recurring Revenue

$148M | Expenditures

General Fund

$99.8M | Revenue

$99.7M | Expenditures/Transfers

Funding Sources

General fund Revenue Primarily comes from:

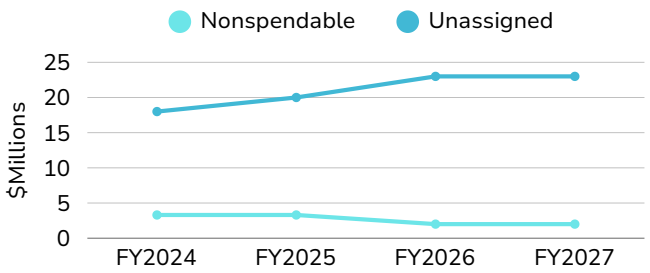
Property taxes ($39.2M)

Sales Tax ($27.4M)

Other Taxes ($10.8M)

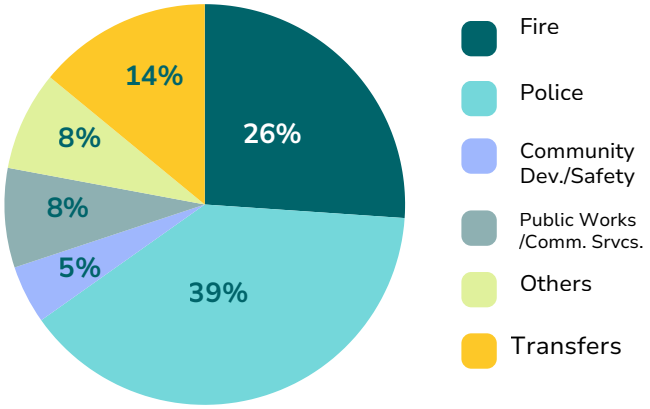
Charges for Services ($10.3M)

General Fund - Fund Balance



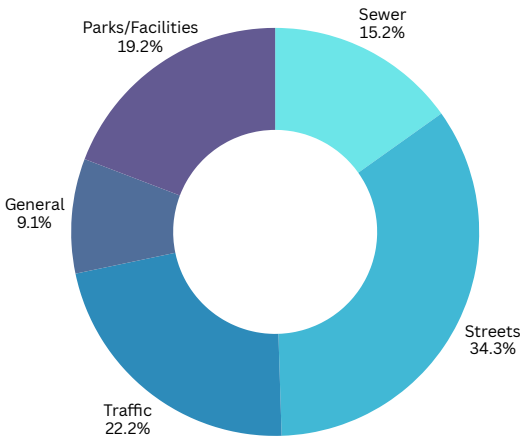
Fund Balance is estimated to be over $26M

Where does the General Fund money go?

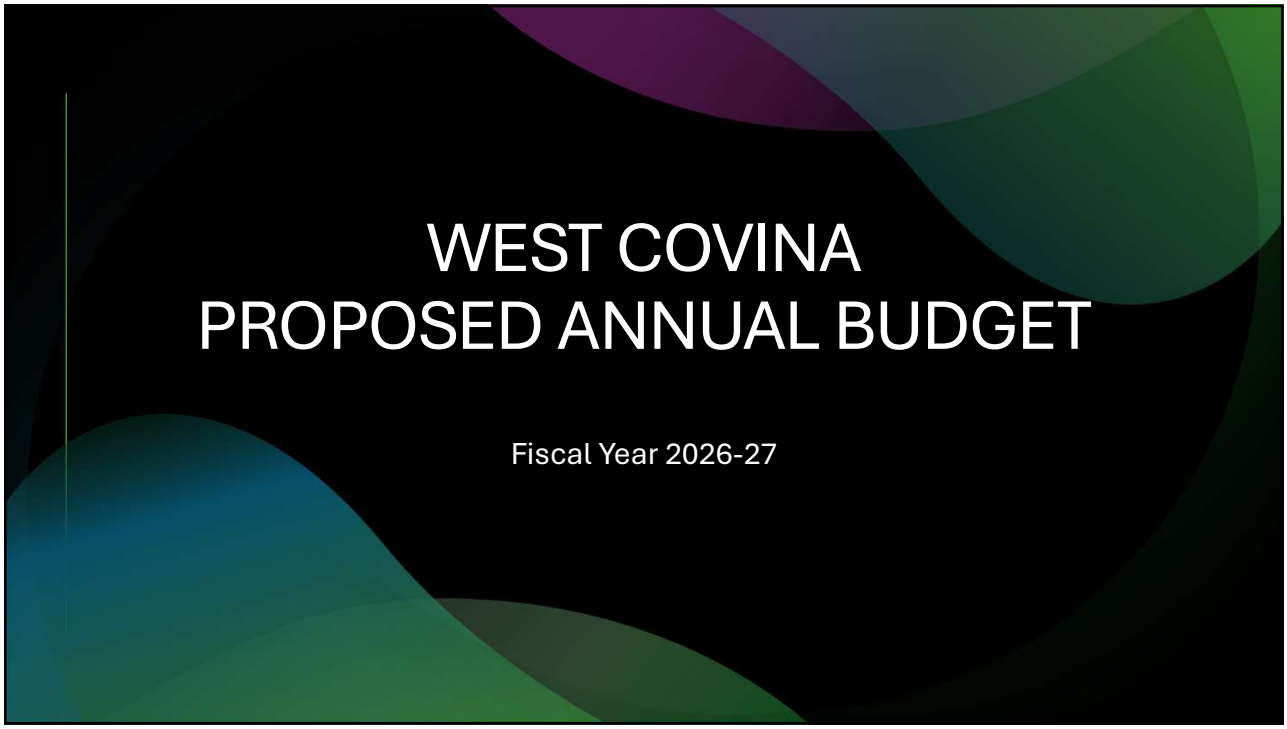


Service Levels Maintained

- Zero-based budgetting
- Recreation programs, including Sportsplex operations.
- Special Events, such as Electric Boba Tea Fest, 4th of July, ect.
- Tree trimming and landscaping maintenance



Capital Projects


WEST COVINA
PROPOSED ANNUAL BUDGET
Fiscal Year 2026-27

1

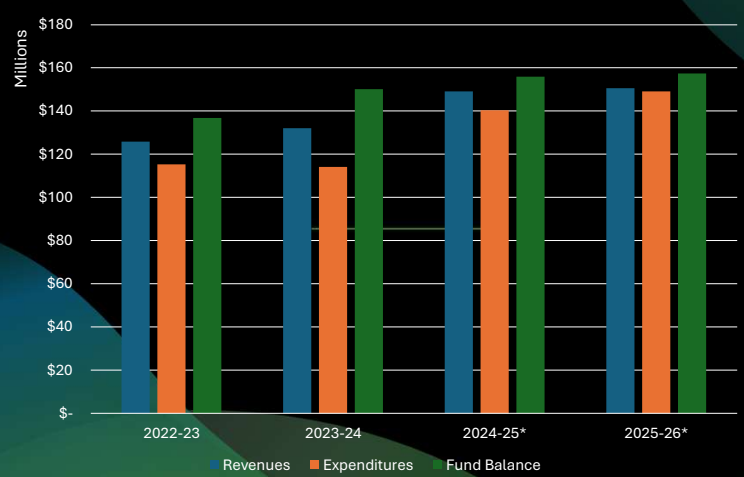

EXECUTIVE SUMMARY
Prior Year Summary
Budget Summary
Revenues
Expenditures
Fund Balance
Areas of Focus
Key Takeaways
Proposed Budget FY 2026-27
2

2

PRIOR YEAR SUMMARY

3

ALL FUNDS



*Estimate

4

NON-GENERAL FUND



*Estimate

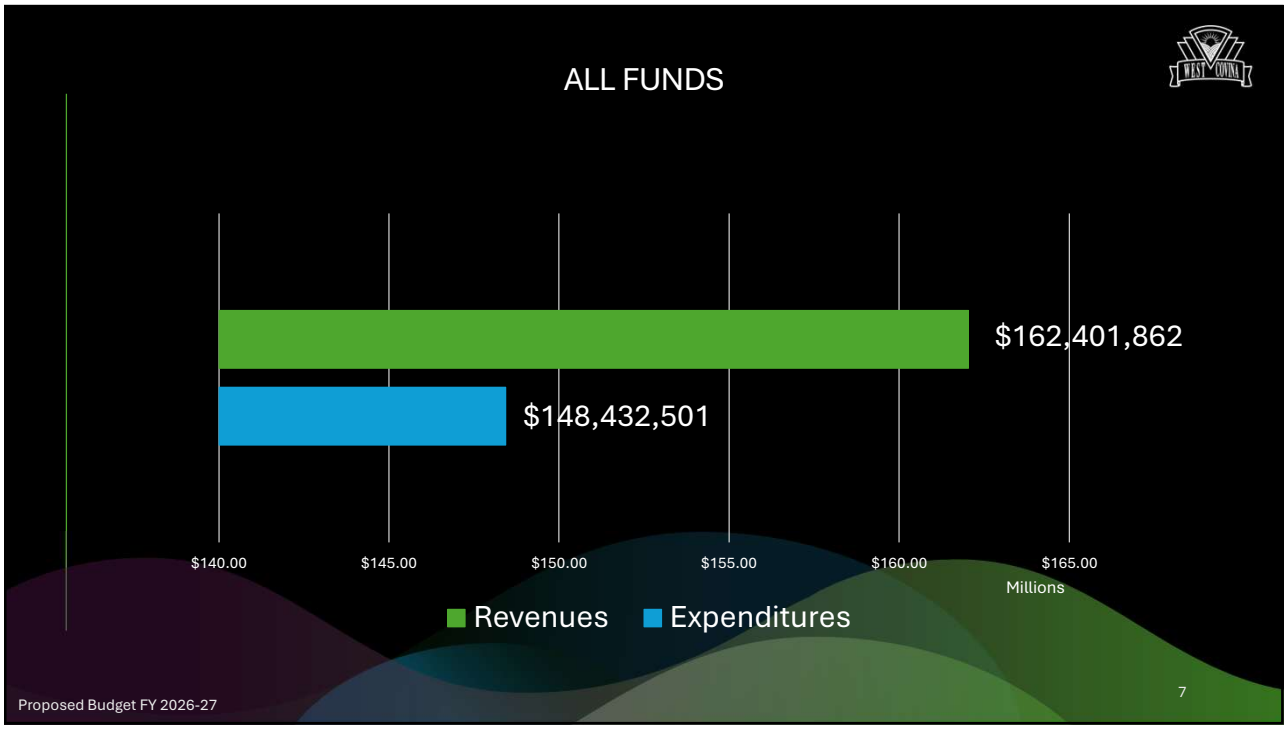
GENERAL FUND



5

BUDGET SUMMARY

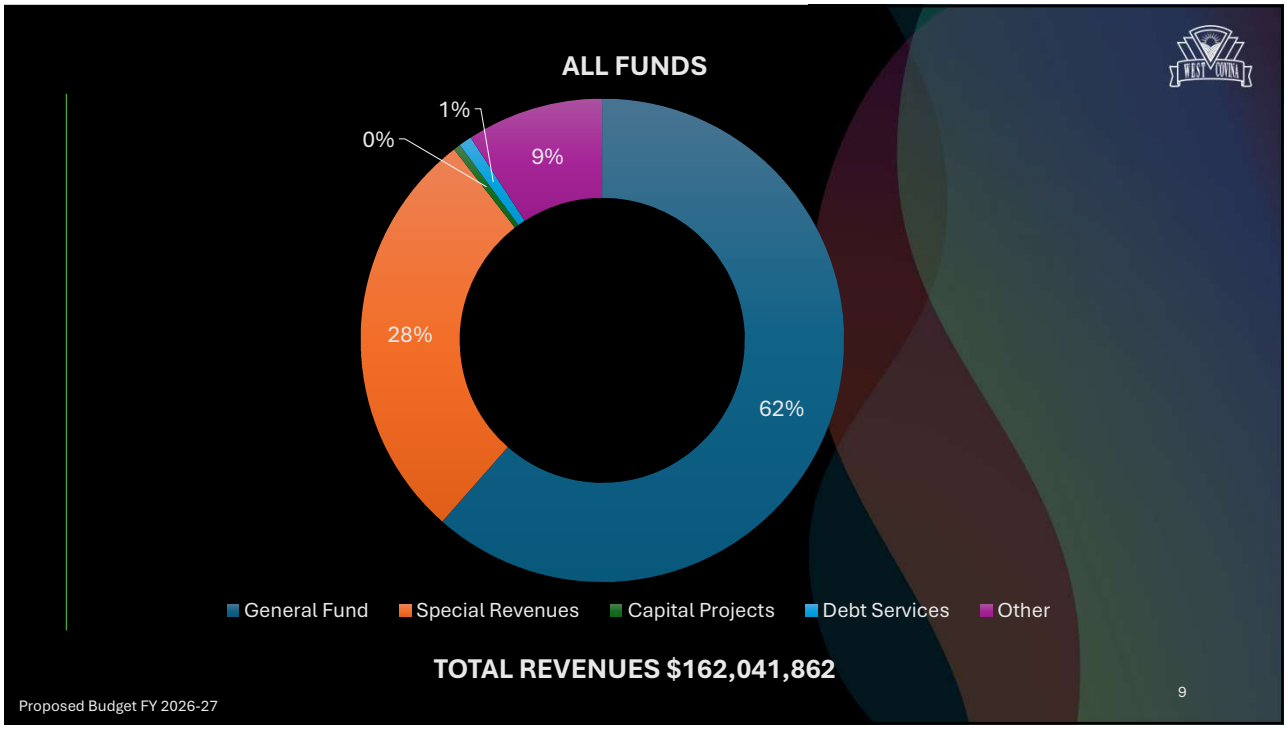
6


ALL FUNDS
$162,401,862
$148,432,501
$140.00
$145.00
$150.00
$155.00
$160.00
$165.00
Millions
Revenues
Expenditures
Proposed Budget FY 2026-27
7

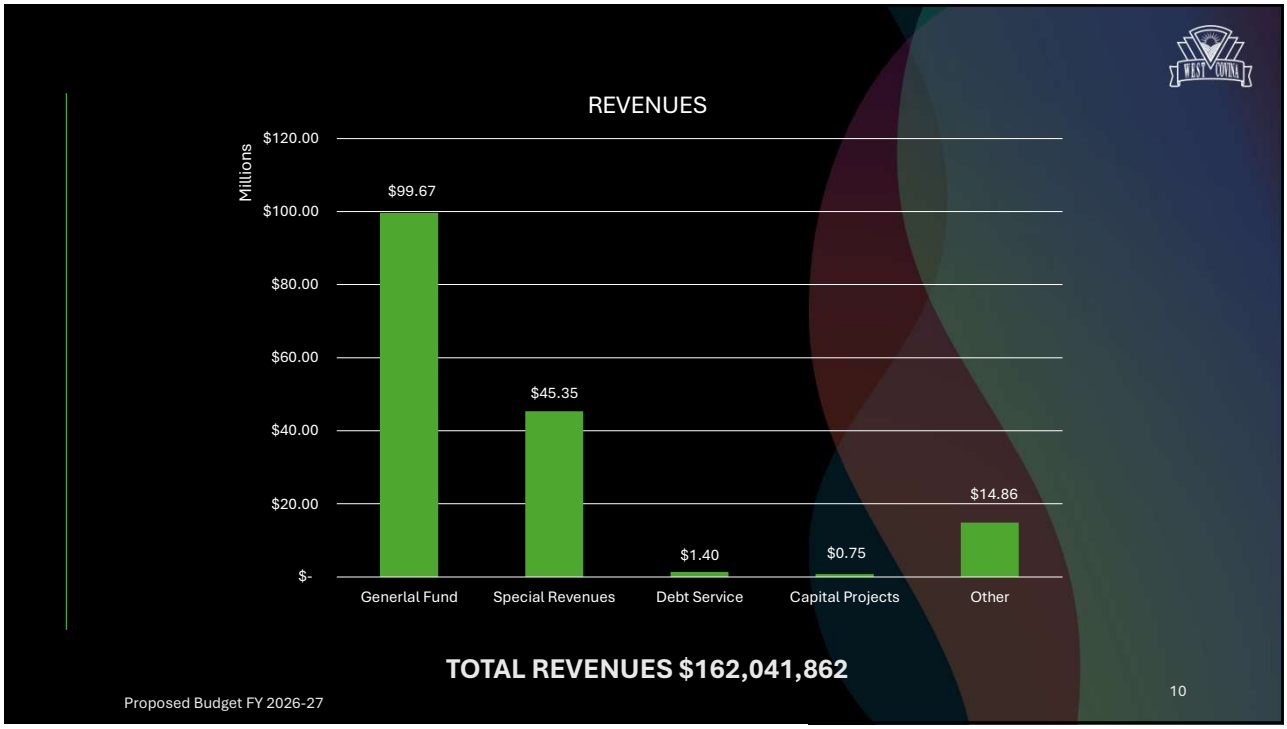
7


REVENUES
Proposed Budget FY 2026-27
8

8


ALL FUNDS
1%
0%
9%
28%
62%
General Fund
Special Revenues
Capital Projects
Debt Services
Other
TOTAL REVENUES $162,041,862
Proposed Budget FY 2026-27
9

9


REVENUES
Millions
$120.00
$100.00
$80.00
$60.00
$40.00
$20.00
$-
$99.67
$45.35
$1.40
$0.75
$14.86
Generlal Fund
Special Revenues
Debt Service
Capital Projects
Other
TOTAL REVENUES $162,041,862
Proposed Budget FY 2026-27
10

10

MAJOR REVENUES

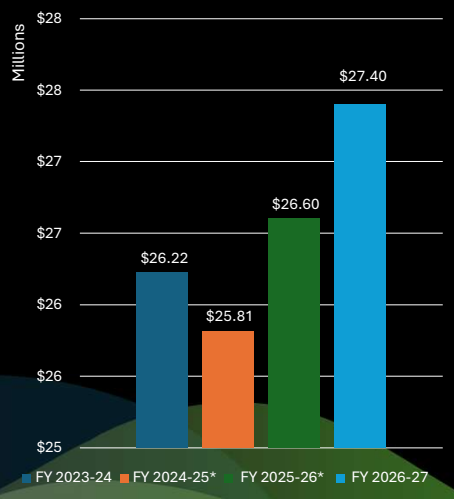
11

GENERAL FUNDS

Property Taxes

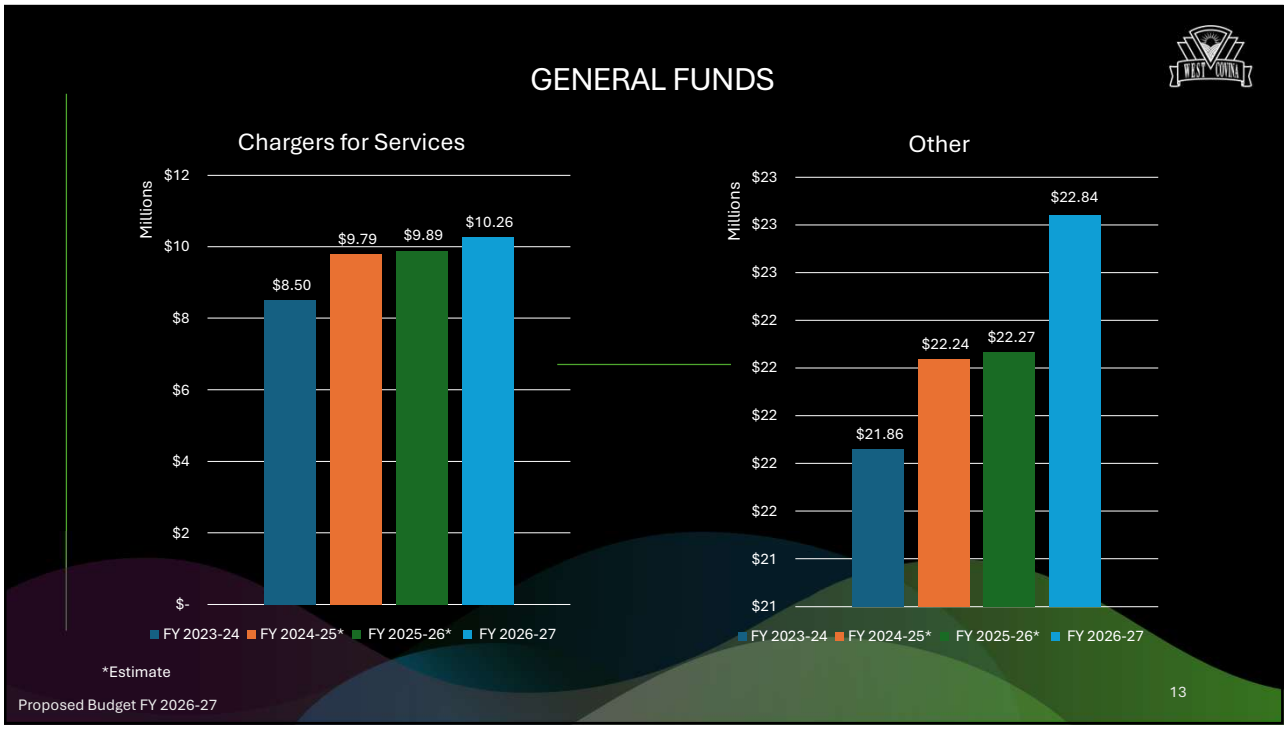


Sales Taxes

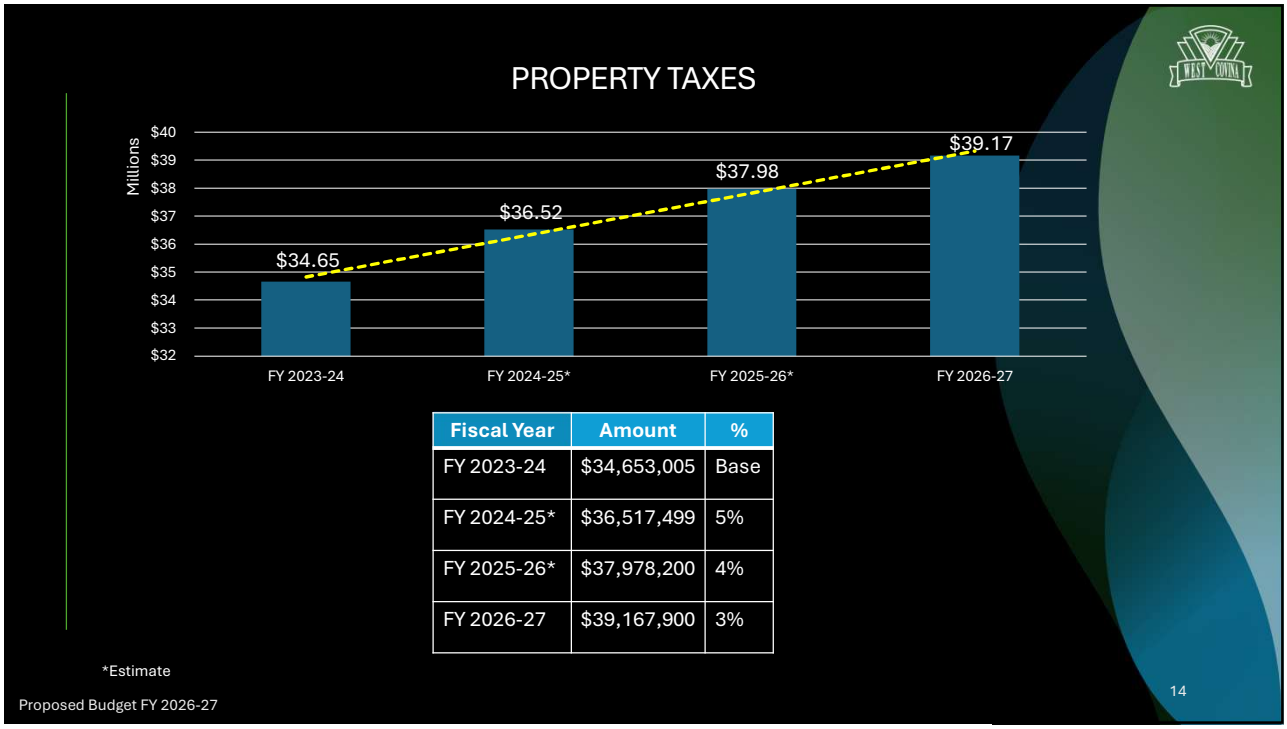


*Estimate

12



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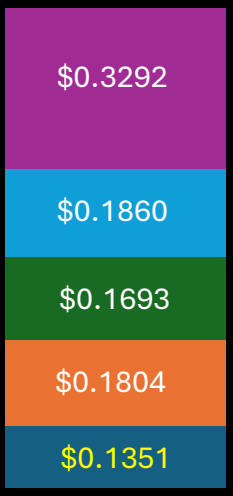


Fiscal Year	Amount	%
FY 2023-24	$34,653,005	Base
FY 2024-25*	$36,517,499	5%
FY 2025-26*	$37,978,200	4%
FY 2026-27	$39,167,900	3%

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For every $ 1 Property Taxes

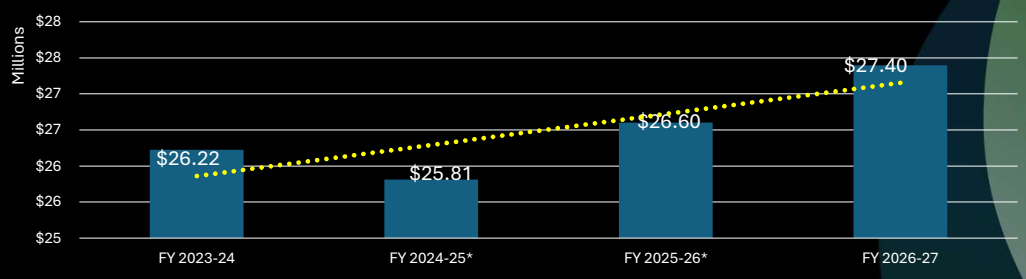
Where does your Property Tax monies go?



- LA County (33%)
- West Covina School District (18%)
- Educational Augmentation Fund Impound (17%)
- Other (18%)
- West Covina (14%)

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SALES TAXES

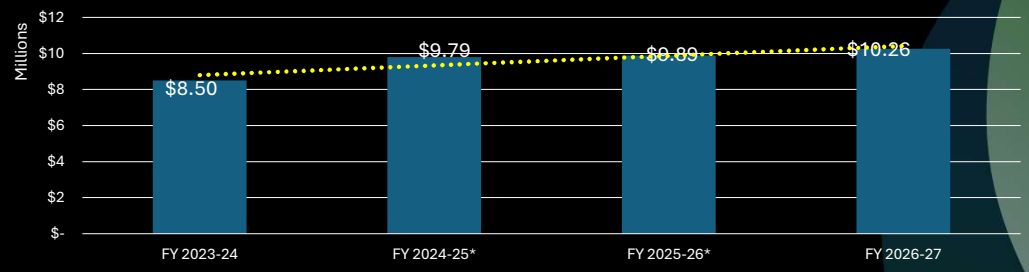


Fiscal Year	Amount	%
FY 2023-24	$26,222,939	Base
FY 2024-25*	$25,812,284	(2)%
FY 2025-26*	$26,600,000	3%
FY 2026-27	$27,398,000	3%

*Estimate

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CHARGERS FOR SERVICES



Fiscal Year	Amount	%
FY 2023-24	$8,503,455	Base
FY 2024-25*	$9,788,854	15%
FY 2025-26*	$9,889,665	1%
FY 2026-27	$10,264,680	4%

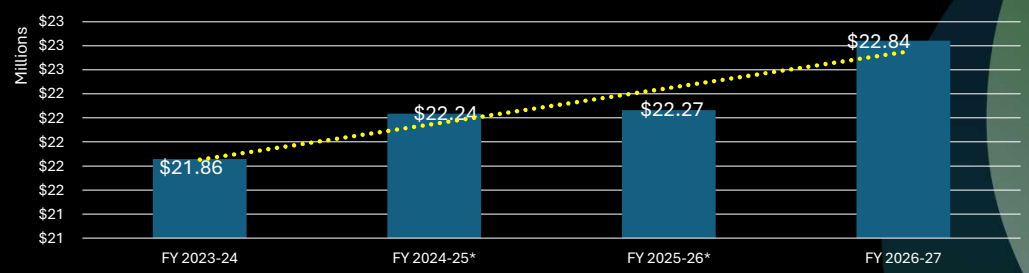
*Estimate

Proposed Budget FY 2026-27

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17

OTHER REVENUES



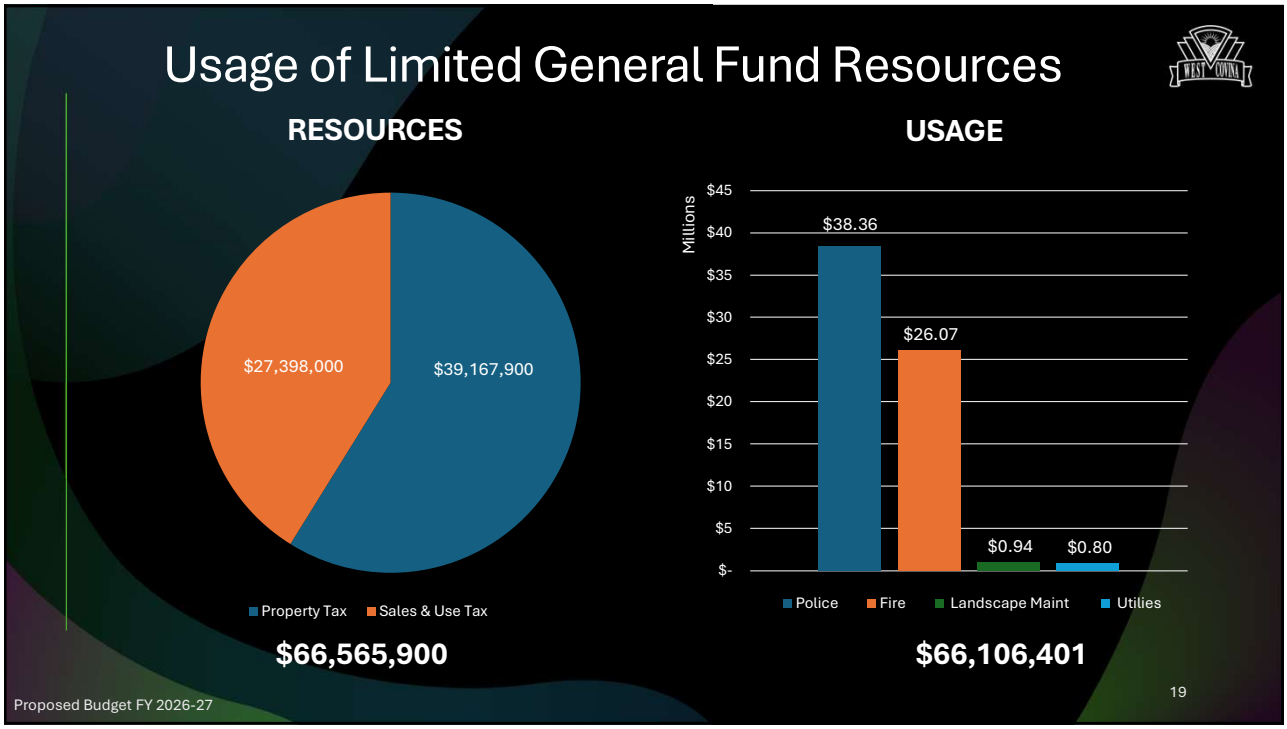
Fiscal Year	Amount	%
FY 2023-24	$21,858,463	Base
FY 2024-25*	$22,236,435	2%
FY 2025-26*	$22,265,636	0%
FY 2026-27	$22,842,980	3%

*Estimate

Proposed Budget FY 2026-27

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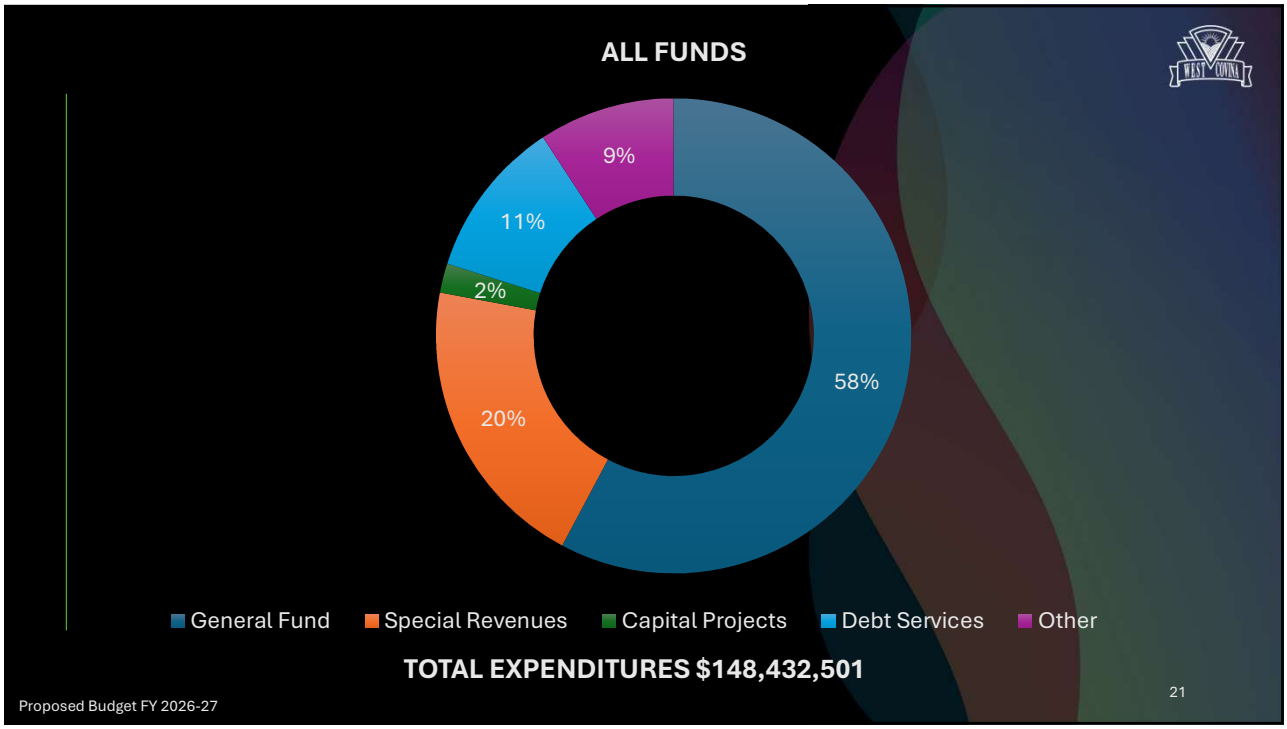
18


Usage of Limited General Fund Resources
RESOURCES
$27,398,000
$39,167,900
Property Tax
Sales & Use Tax
$66,565,900
USAGE
Millions
$45
$40
$35
$30
$25
$20
$15
$10
$5
$-
$38.36
$26.07
$0.94
$0.80
Police
Fire
Landscape Maint
Utilies
$66,106,401
Proposed Budget FY 2026-27
19

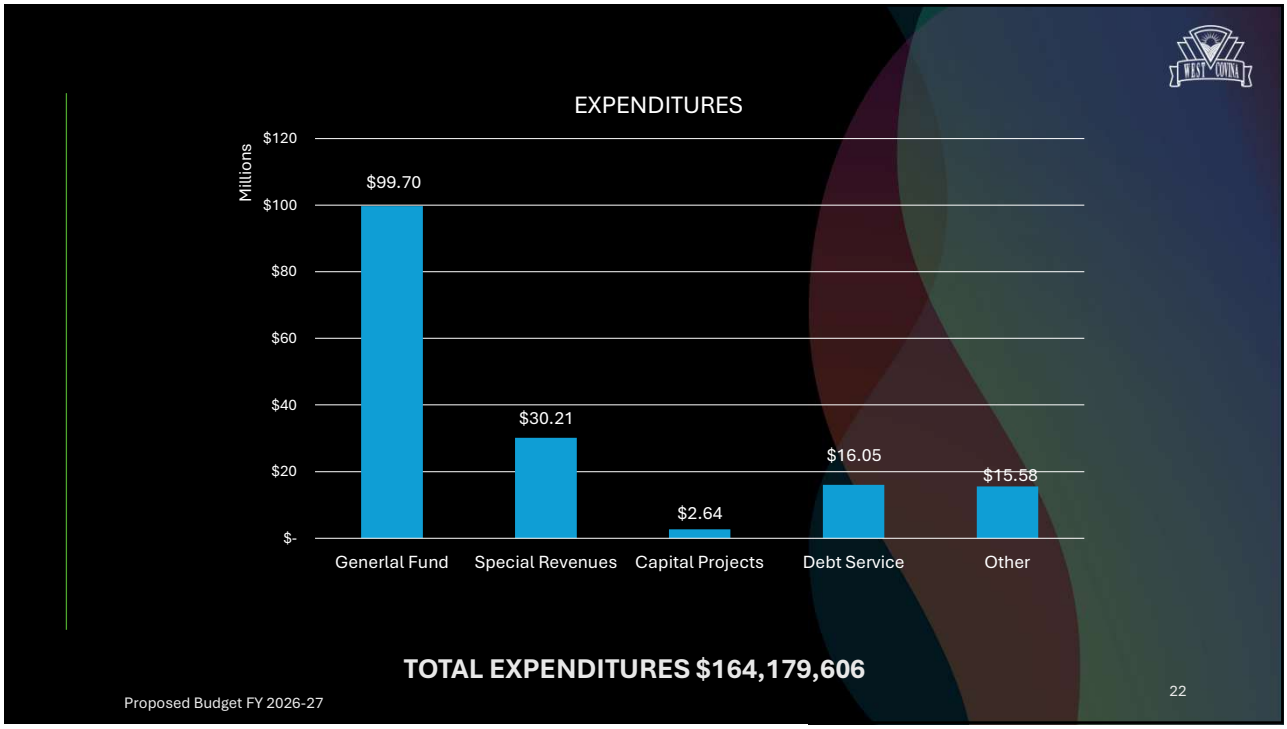
19


EXPENDITURES
Proposed Budget FY 2026-27
20

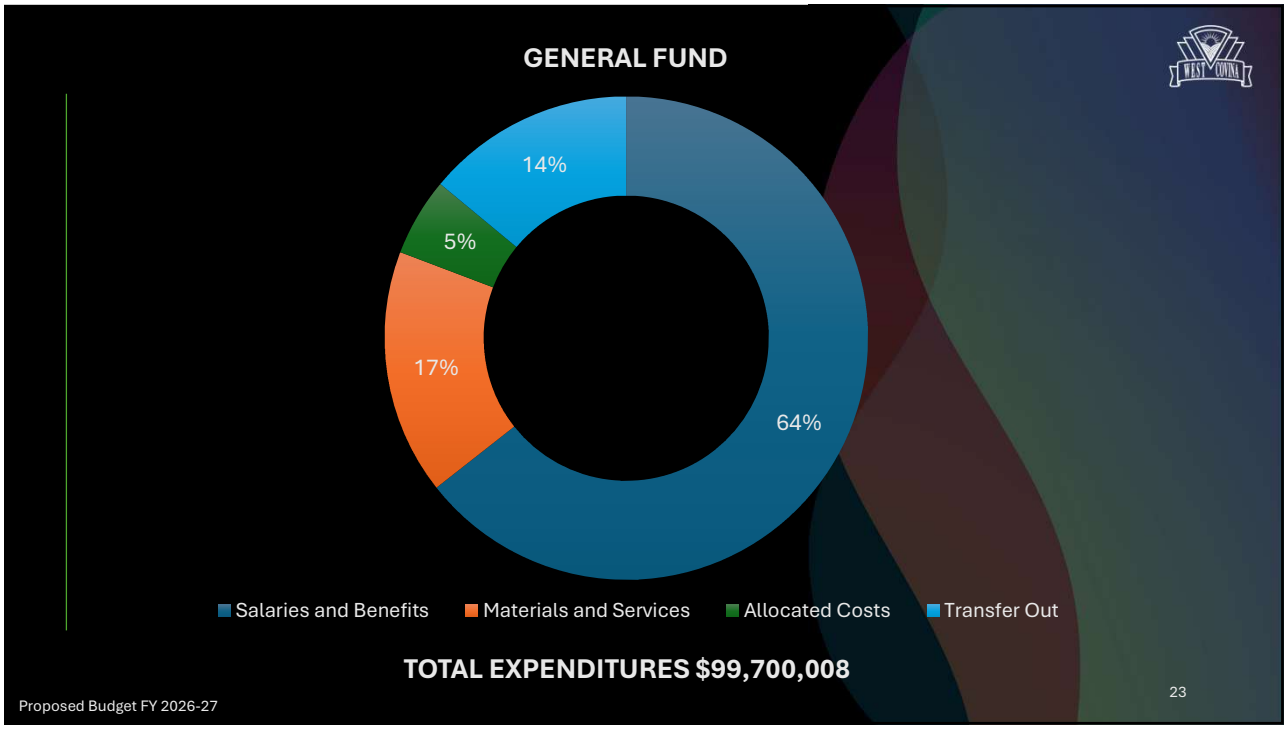
20


ALL FUNDS
9%
11%
2%
58%
20%
General Fund
Special Revenues
Capital Projects
Debt Services
Other
TOTAL EXPENDITURES $148,432,501
Proposed Budget FY 2026-27
21

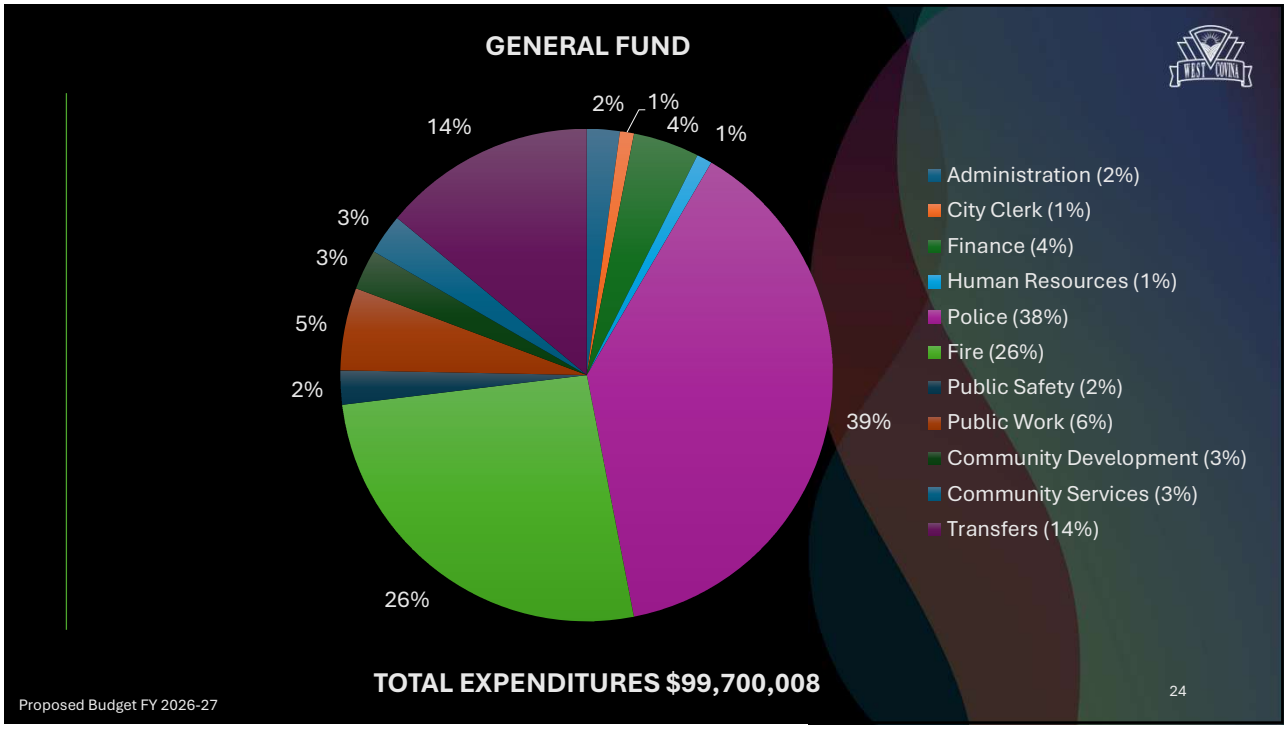
21


EXPENDITURES
Millions
$120
$100
$80
$60
$40
$20
$-
$99.70
$30.21
$2.64
$16.05
$15.58
Generlal Fund
Special Revenues
Capital Projects
Debt Service
Other
TOTAL EXPENDITURES $164,179,606
Proposed Budget FY 2026-27
22

22


GENERAL FUND
14%
5%
17%
64%
Salaries and Benefits
Materials and Services
Allocated Costs
Transfer Out
TOTAL EXPENDITURES $99,700,008
Proposed Budget FY 2026-27
23

23


GENERAL FUND
2%
1%
4%
1%
14%
3%
3%
5%
2%
39%
26%
Administration (2%)
City Clerk (1%)
Finance (4%)
Human Resources (1%)
Police (38%)
Fire (26%)
Public Safety (2%)
Public Work (6%)
Community Development (3%)
Community Services (3%)
Transfers (14%)
TOTAL EXPENDITURES $99,700,008
Proposed Budget FY 2026-27
24

24

GENERAL GOVERNMENT (GENERAL FUND)

	2024-25 Actual	2025-26 Estimate	2026-27 Proposed	Increase (Decrease)	% Change
Administration (2%)	$1,997,345	$2,669,885	$2,100,009	$(569,876)	(21%)
City Clerk (1%)	$460,842	$410,840	$902,083	$491,243	120%
Finance (4%)	$3,339,388	$3,903,293	$4,326,300	$423,007	11%
Human Resources (1%)	$808,664	$927,910	$1,019,489	$91,579	10%
Total	$6,606,239	$7,911,928	$8,347,881	$435,953	6%

Transfer not included

PUBLIC SAFETY (GENERAL FUND)

	2024-25 Actual	2025-26 Estimate	2026-27 Proposed	Increase (Decrease)	% Change
Police (38%)	$32,940,019	$34,072,698	$38,364,810	$4,292,112	13%
Fire (26%)	$24,764,411	$26,086,062	$26,074,602	$(11,460)	0%
Public Safety (2%)	$2,020,645	$2,191,930	$2,226,572	$34,642	(2%)
Total	$59,725,075	$62,350,690	$66,665,984	$4,315,294	7%

Transfer not included

PUBLIC WORKS /COMMUNITY DEVELOPMENT /COMMUNITY SERVICES (GENERAL FUND)

	2024-25 Actual	2025-26 Estimate	2026-27 Proposed	Increase (Decrease)	% Change
Public Works (6%)	$4,109,075	$4,918,853	$5,398,918	$480,065	10%
Community Development (3%)	$2,914,268	$2797,842	$2,682,422	$(115,420)	(4%)
Community Services (3%)	$2,635,659	$2,718,272	$2,642,449	$(75,823)	(3%)

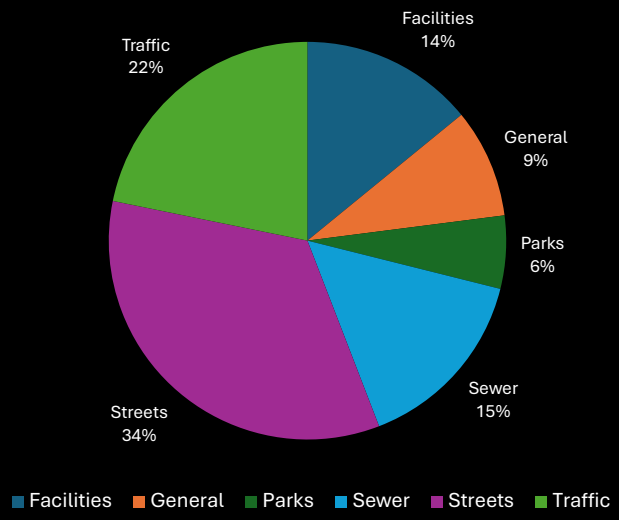
Transfer not included

Proposed Budget FY 2026-27

27

27

CAPITAL IMPROVEMENT PROGRAM (CIP) FUNDED PROJECTS*



*Includes prior year rollovers

TOTAL CIP $28,660,617

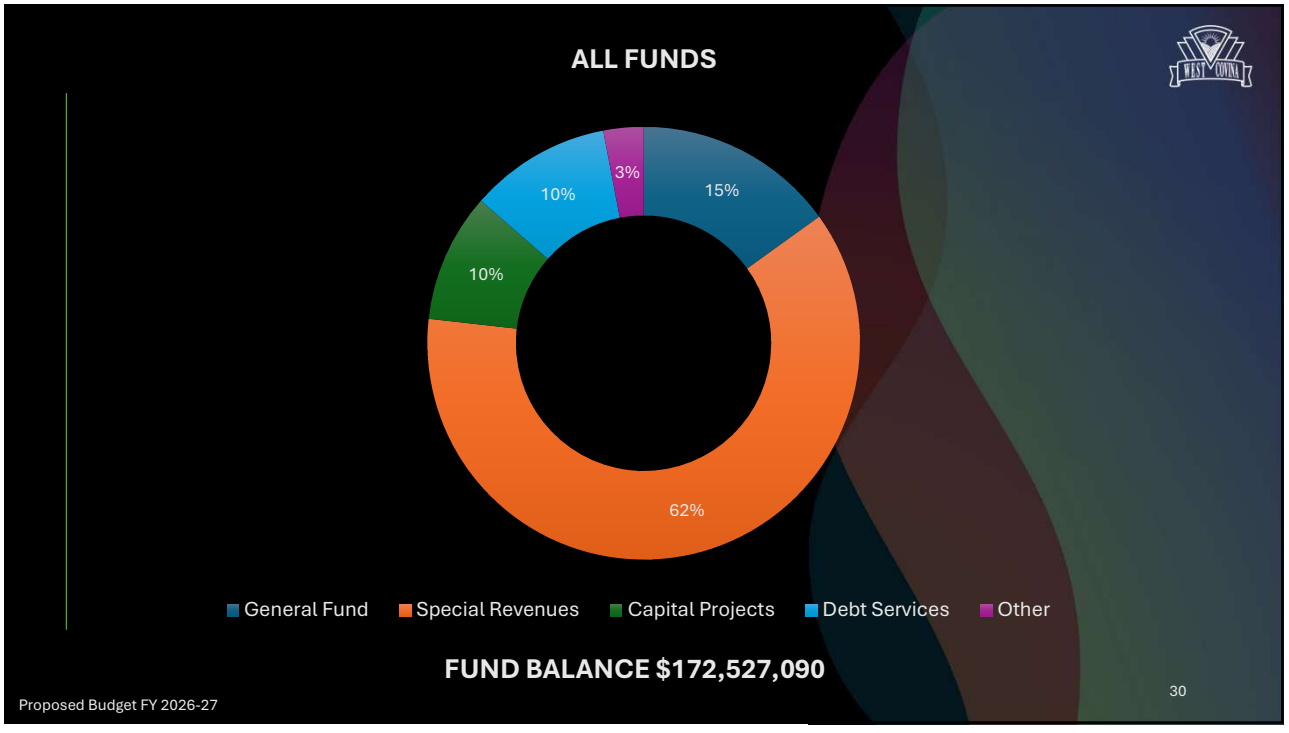
Proposed Budget FY 2026-27

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28

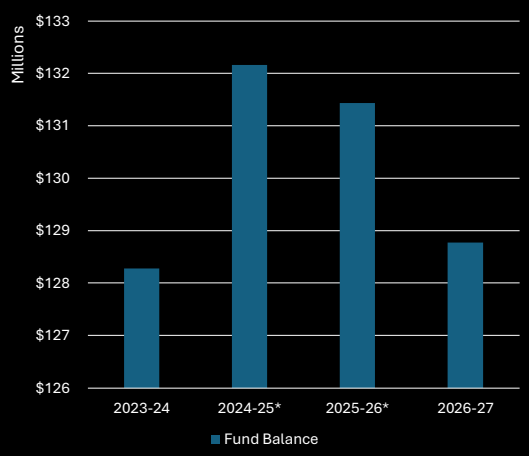
FUND BALANCE

29

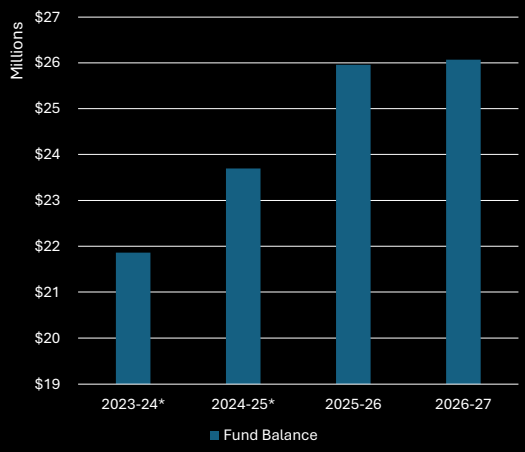


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NON-GENERAL FUND



GENERAL FUND



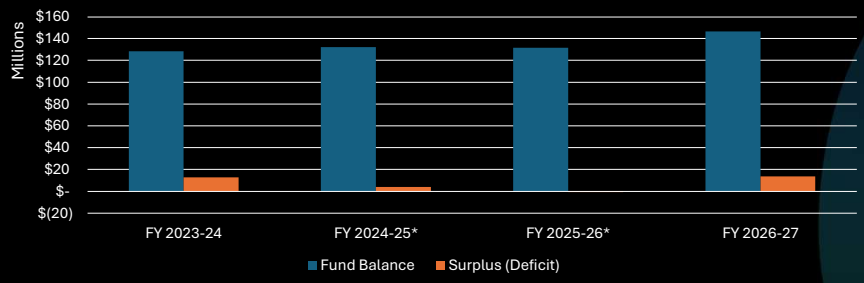
*Estimate

Proposed Budget FY 2026-27

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NON-GENERAL FUND



Fiscal Year	Fund Balance	Surplus (Deficit)
FY 2023-24	$ 128,274,913	$ 12,761,856
FY 2024-25*	$ 132,159,732	$ 3,884,819
FY 2025-26*	$ 131,432,847	$ (726,885)
FY 2026-27	$ 146,461,123	$ 13,501,466

*Estimate

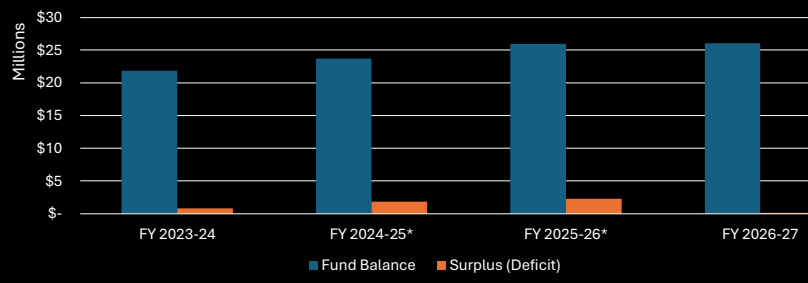
Proposed Budget FY 2026-27

Proposed Budget FY 2026-27

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GENERAL FUND



Fiscal Year	Fund Balance	Surplus (Deficit)
FY 2023-24	$ 21,858,937	$ 830,195
FY 2024-25*	$ 23,693,253	$ 1,834,316
FY 2025-26*	$ 25,958,071	$ 2,264,818
FY 2026-27	$ 26,065,967	$ 107,896

*Estimate

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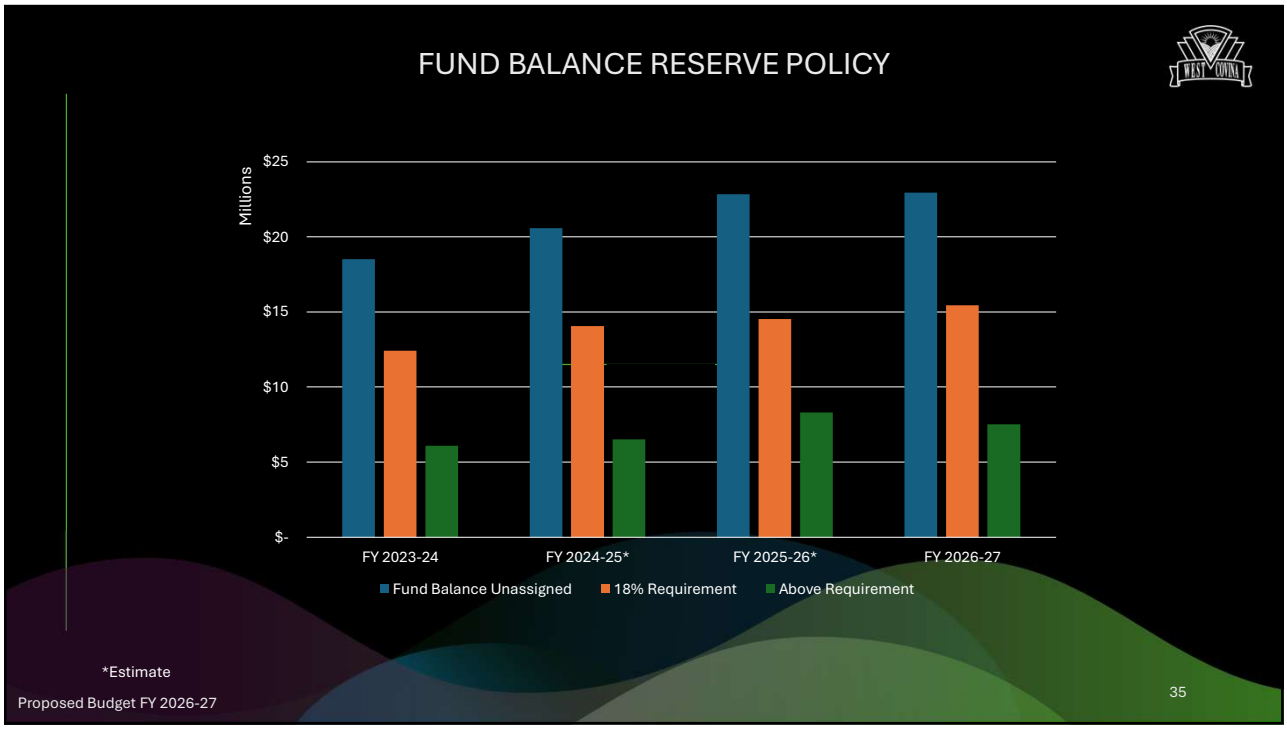
FUND BALANCE RESERVE POLICY

Policy: 18% unassigned fund balance of the General Fund operating expenditures

Fiscal Year	General Fund Operating Expenditures	General Fund Fund Balance (Unassigned)	18% Requirement	Fund Balance Ratio
FY 2023-24	$ 70,207,234	$ 18,502,848	$ 12,637,302	26%
FY 2024-25*	$ 76,073,300	$ 20,572,625	$ 13,693,194	27%
FY 2025-26*	$ 80,721,585	$ 22,837,443	$ 14,529,885	28%
FY 2026-27	$ 85,762,503	$ 22,945,339	$ 15,437,251	27%

*Estimate

34


FUND BALANCE RESERVE POLICY
Millions
$25
$20
$15
$10
$5
$-
FY 2023-24
FY 2024-25*
FY 2025-26*
FY 2026-27
Fund Balance Unassigned
18% Requirement
Above Requirement
*Estimate
Proposed Budget FY 2026-27
35

35


AREAS OF FOCUS
Proposed Budget FY 2026-27
36

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AMERICAN RESCUE PLAN ACT OF 2021 (ARPA)

PROJECT	COMPLETED
Microwave System	$ 1,017,589
Park Sports Field Lighting	$ 732,932
ADA Transition Plan	$ 480,751
Self-Contained Breathing Apparatus SCBA	$ 1,049,241
Electrocardiograms EKG Heart Monitors	$ 255,757
Police Fire Portable Mobile Radios	$ 3,588,676

PROJECT	COMPLETED
Fire EMS Station Repairs	$ 499,406
Job training and creating	$ 1,000,000
Pumper Fire Trucks	$ 1,820,471
Ladder Truck Quint	$ 1,829,529
New Ambulances	$ 1,684,313
Public Safety Premium Pay	$ 801,453

PROJECT	PENDING
Fire EMS Station Fire Station 1 Replacement	960,665.18
Establishment of Local Health Department	598,190.00
Financial Accounting Software System	1,367,639.18
Homeless Assistance	704,166.58
Landscape Maintenance	1,175,247.41

ARPA FUNDS ALLOCATED $19,566,027

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AMERICAN RESCUE PLAN ACT OF 2021 (ARPA)

IN PROGRESS PROJECTS

PROJECT	BALANCE
Fire EMS Station Fire Station 1 Replacement	$ 836,575
Establishment of Local Health Department	$ 41,151
Financial Accounting Software System	$ 354,540
Homeless Assistance	$ 298,958
Landscape Maintenance	$ 373,395

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STATE CONTROLLER'S HIGH RISK

High Risk #1	High Risk #2	High Risk #3	High Risk #4	High Risk #5	High Risk #6
Continual Diminishing of Reserves	Questionable Use of City Resources	Financial Decision Based on Insufficient Analyses	Lack of Formal Financial Recovery Plan	Inadequate Management of Purchase Cards	Lack of Oversight to Ensure that Contracts Provide Best Value
Corrective Action Plan (as of 01.27.25):					
Partially Addressed	Partially Addressed	**Fully Addressed**	**Fully Addressed**	**Fully Addressed**	Partially Addressed
Update:					
Over 18% Reserves	MOUs for all nine (9) Bargaining Units				December 3, 2024, City adopted Ordinance No. 2524

Proposed Budget FY 2026-27

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SCHEDULE OF POSITIONS

	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Estimate	FY 2026-27 Budget
Administration	5	5	6	6
City Clerk	3	3	4	4
Community Development	13	13	13	12
Community Services	61	61	61	60
Finance	18	18	18	18
Fire	77	77	76	76
Human Resources	4	5	5	5
Police	169	169	179	177
Public Safety	12	12	18	24
Public Works	44	44	43	41
Total	**406**	**407**	**423**	**423**

*Estimate

Proposed Budget FY 2026-27

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SCHEDULE OF POSITIONS

	FY 2023-24 Actual	FY 2024-25 Actual	Estimated FY 2025-26	Proposed Budget FY2026-27
Administration				
Full-time				
ASSISTANT CITY MANAGER	2	1	2	2
ASSISTANT TO THE CITY MANAGER	0	1	1	1
CITY MANAGER	1	1	1	1
EXEC ASSISTANT TO CITY MANAGER	1	1	1	1
SR ADMINISTRATIVE ASSISTANT	1	1	1	1
Full-time Total	**5**	**5**	**6**	**6**
Administration Total	**5**	**5**	**6**	**6**

	FY 2023-24 Actual	FY 2024-25 Actual	Estimated FY 2025-26	Proposed Budget FY2026-27
City Clerk				
Full-time				
ASSISTANT CITY CLERK	1	1	1	1
DEPUTY CITY CLERK	1	1	2	2
Full-time Total	**2**	**2**	**3**	**3**
Part-time				
OFFICE ASSISTANT I	1	1	1	1
Part-time Total	**1**	**1**	**1**	**1**
City Clerk Total	**3**	**3**	**4**	**4**

*Estimate

SCHEDULE OF POSITIONS

	FY 2023-24 Actual	FY 2024-25 Actual	Estimated FY 2025-26	Proposed Budget FY2026-27
Community Development				
Full-time				
ADMINISTRATIVE ASSISTANT I	1	1	1	1
ADMINISTRATIVE ASSISTANT II	1	1	1	1
DEPUTY COMMUNITY DEVELOPMENT DIRECTOR	1	1	1	0
ECON DEV PROJECT COORDINATOR	2	2	1	1
ECON DEV/HOUSING MANAGER	1	1	1	1
PLANNING ASSISTANT	1	1	1	1
PLANNING ASSOCIATE	1	1	1	1
PROJECT MANAGER	1	1	1	1
SR ADMINISTRATIVE ASSISTANT	1	1	1	1
COMM DEVELOPMENT DIRECTOR	0	0	0	1
Full-time Total	**10**	**10**	**9**	**9**
Part-time				
INTERN	1	1	2	1
OFFICE AIDE III	1	1	1	1
PLANNING AIDE	1	1	1	1
Part-time Total	**3**	**3**	**4**	**3**
Community Development Total	**13**	**13**	**13**	**12**

*Estimate

SCHEDULE OF POSITIONS

	FY 2023-24 Actual	FY 2024-25 Actual	Estimated FY 2025-26	Proposed Budget FY2026-27
Community Services				
Full-time				
ADMINISTRATIVE ASSISTANT I	1	1	1	1
COMMUNITY SERVICES COORDINATOR	5	5	5	4
DEPUTY COMM SVS DIRECTOR	1	1	1	1
HEAD COOK	1	1	1	1
RECREATION SERVICES SUPERVISOR	1	1	1	0
COMMUNITY SERVICES MANAGER	0	0	0	1
Full-time Total	**9**	**9**	**9**	**8**
Part-time				
ASSISTANT COOK	1	1	1	1
DAY CARE DIRECTOR	3	3	3	3
DAY CARE TEACHER	3	3	3	3
OFFICE AIDE I	1	1	1	1
RECREATION LEADER	35	35	35	35
RECREATION SITE COORDINATOR	9	9	9	9
Part-time Total	**52**	**52**	**52**	**52**
Community Services Total	**61**	**61**	**61**	**60**

*Estimate

SCHEDULE OF POSITIONS

	FY 2023-24 Actual	FY 2024-25 Actual	Estimated FY 2025-26	Proposed Budget FY2026-27
Finance				
Full-time				
ACCOUNTANT I	0	0	1	1
ACCOUNTING TECHNICIAN II	2	2	2	2
ACCOUNTANT II	2	2	1	1
ACCOUNTING MANAGER	0	0	1	1
ASSISTANT FINANCE DIRECTOR	1	1	1	1
COMPUTER SERVICES TECHNICIAN	1	1	1	1
FINANCE DIRECTOR	1	1	1	1
GIS ANALYST	1	1	1	1
INFORMATION TECH ANALYST I	1	1	1	1
INFORMATION TECHNOLOGY MANAGER	1	1	1	1
PAYROLL SPECIALIST	2	2	0	0
PURCHASING MANAGER	1	1	1	1
SENIOR ACCOUNTANT	1	1	0	0
SR ADMINISTRATIVE ASSISTANT	1	1	1	1
PAYROLL ANALYST	0	0	1	1
PAYROLL SPECIALIST II	0	0	1	1
MEDIA PRODUCTION SPECIALIST	0	0	0	1
Full-time Total	**15**	**15**	**15**	**16**
Part-time				
CABLE PRODUCTION ASSISTANT	1	1	1	0
INTERN	1	1	1	1
USER SUPPORT SPECIALIST	1	1	1	1
Part-time Total	**3**	**3**	**3**	**2**
Finance Total	**18**	**18**	**18**	**18**

*Estimate

SCHEDULE OF POSITIONS

	FY 2023-24 Actual	FY 2024-25 Actual	Estimated FY 2025-26	Proposed Budget FY2026-27
Fire				
Full-time				
ADMINISTRATIVE AIDE	2	2	2	2
ASSISTANT FIRE CHIEF	3	3	3	3
FIRE CAPTAIN	15	15	15	15
FIRE CHIEF	1	1	1	1
FIRE ENGINEER	15	15	15	15
FIRE PROTECTION SPECIALIST	1	1	1	1
FIREFIGHTER	9	9	9	7
FIREFIGHTER/PARAMEDIC	27	27	27	29
MANAGEMENT ANALYST I	1	1	0	0
SR ADMINISTRATIVE ASSISTANT	1	1	0	0
DEPUTY FIRE MARSHAL	0	0	1	0
EXECUTIVE ASSISTANT TO THE FIRE CHIEF	0	0	1	1
Full-time Total	**75**	**75**	**75**	**74**
Part-time				
FIRE PROTECTION SPECIALIST	2	2	1	1
DEPUTY FIRE MARSHAL	0	0	0	1
Part-time Total	**2**	**2**	**1**	**2**
Fire Total	**77**	**77**	**76**	**76**

*Estimate

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SCHEDULE OF POSITIONS

	FY 2023-24 Actual	FY 2024-25 Actual	Estimated FY 2025-26	Proposed Budget FY2026-27
Human Resources				
Full-time				
HUMAN RESOURCES DIRECTOR	0	0	1	1
HUMAN RESOURCES MANAGER	1	1	1	1
HUMAN RESOURCES ANALYST I	1	1	1	1
SR HUMAN RESOURCES TECHNICIAN	1	1	1	1
HUMAN RESOURCES TECHNICIAN	0	1	0	0
Full-time Total	**3**	**4**	**4**	**4**
Part-time				
OFFICE AIDE III	1	1	1	1
Part-time Total	**1**	**1**	**1**	**1**
Human Resources Total	**4**	**5**	**5**	**5**

*Estimate

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SCHEDULE OF POSITIONS

	FY 2023-24 Actual	FY 2024-25 Actual	Estimated FY 2025-26	Proposed Budget FY2026-27
Police				
Full-time				
CODE ENFORCEMENT SUPERVISOR	1	1	1	1
COMMUNICATIONS MANAGER	1	1	1	1
COMMUNICATIONS SUPERVISOR	4	4	4	4
COMMUNITY SERVICES OFFICER	8	8	8	8
CRIMINAL JUSTICE RES ANALYST I	1	1	1	1
FORENSIC SPECIALIST SUPERVISOR	1	1	1	1
JAILER	6	6	6	6
LEAD JAILER	1	1	0	0
POLICE CAPTAIN	2	2	2	2
POLICE CHIEF	1	1	1	1
POLICE CORPORAL	17	17	17	17
POLICE LIEUTENANT	6	6	6	6
POLICE OFFICER	58	58	63	61
POLICE OFFICER RECRUIT	5	5	10	10
POLICE RECORDS MANAGER	1	1	1	1
POLICE RECORDS SPECIALIST I	5	5	3	3
POLICE RECORDS SPECIALIST II	2	2	4	4
POLICE RECORDS SUPERVISOR	1	1	1	1
POLICE SERGEANT	13	13	13	13
PUBLIC SAFETY DISPATCHER	8	8	8	6
SR ADMINISTRATIVE ASSISTANT	1	1	1	1
SR COMMUNICATIONS OPERATOR	4	4	4	4
VICTIM ADVOCATE	1	1	1	1
EXECUTIVE ASSISTANT TO THE POLICE CHIEF	0	0	1	1
POLICE EXECUTIVE ADMINISTRATOR	0	0	1	1
POLICE JAIL SUPERVISOR	0	0	1	1
SENIOR ADMINISTRATIVE ASSISTANT	1	1	0	0
POLICE ADMIN SERVICES MANAGER	1	1	0	0
Full-time Total	**150**	**150**	**160**	**156**

*Estimate

Proposed Budget FY 2026-27

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SCHEDULE OF POSITIONS

	FY 2023-24 Actual	FY 2024-25 Actual	Estimated FY 2025-26	Proposed Budget FY2026-27
Part-time				
OFFICE AIDE III	2	2	2	2
PD RESERVE COMMANDER	1	1	1	1
PD RESERVE OFFICER - LEVEL 1	1	1	1	2
PD RESERVE OFFICER - LEVEL 3	1	1	1	1
PD RESERVE SERGEANT - LEVEL 1	1	1	0	0
POLICE BACKGROUND INVESTIGATOR	3	3	3	3
POLICE CADET	9	9	9	9
PD RESERVE OFFICER - LEVEL II	1	1	2	2
PD RESERVE LIEUTENANT - LEVEL 1	0	0	0	1
Part-time Total	**19**	**19**	**19**	**21**
Police Total	**169**	**169**	**179**	**177**

*Estimate

Proposed Budget FY 2026-27

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SCHEDULE OF POSITIONS

	FY 2023-24 Actual	FY 2024-25 Actual	Estimated FY 2025-26	Proposed Budget FY2026-27
Public Safety				
Full-time				
CODE ENFORCEMENT DIRECTOR	1	1	1	1
CODE ENFORCEMENT MANAGER	0	0	1	1
CODE ENFORCEMENT SUPERVISOR	1	0	0	1
CODE ENFORCEMENT OFFICER	4	4	4	9
Full-time Total	**6**	**5**	**6**	**12**
Part-time				
CODE ENFORCEMENT OFFICER	6	7	12	12
Part-time Total	**6**	**7**	**12**	**12**
Public Safety Total	**12**	**12**	**18**	**24**

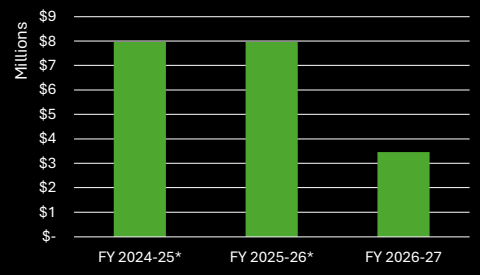
*Estimate

SCHEDULE OF POSITIONS

	FY 2023-24 Actual	FY 2024-25 Actual	Estimated FY 2025-26	Proposed Budget FY2026-27
Public Works				
Full-time				
ADMINISTRATIVE ASSISTANT II	1	1	1	0
BUILDING MAINT LEAD WORKER	1	1	1	1
ELECTRICIAN I	1	1	1	1
ELECTRICIAN II	1	1	1	1
EQUIPMENT OPERATOR	1	1	1	1
FLEET SERVICES COORDINATOR	0	1	0	1
MAINTENANCE LEAD WORKER	2	2	2	2
MAINTENANCE SVCS COORDINATOR	3	2	3	1
MAINTENANCE WORKER II	22	22	22	23
MAINTENANCE WORKER III	4	4	4	4
MANAGEMENT ANALYST I	1	1	1	1
OFFICE ASSISTANT I	0	0	0	1
PUBLIC WORKS SUPERINTENDENT	1	1	1	1
STREET MAINTENANCE SUPERVISOR	0	1	1	0
PUBLIC WORKS DIRECTOR	0	0	0	1
PUBLIC WORKS DEPUTY DIRECTOR	1	1	1	0
SENIOR MAINTENANCE SUPERVISOR	1	0	0	0
MANAGEMENT ANALYST II	0	0	0	1
Full-time Total	**40**	**40**	**40**	**40**
Part-time				
MAINTENANCE ASSISTANT	1	1	1	0
OFFICE AIDE I	3	3	0	0
OFFICE AIDE III	0	0	2	1
Part-time Total	**4**	**4**	**3**	**1**
Public Works Total	**44**	**44**	**43**	**41**

*Estimate

OVERTIME (GENERAL FUND)



	FY 2024-25*	FY 2025-26*	FY 2026-27
Police	$ 4,242,099	$ 3,994,978	$ 1,784,674
Fire	$ 3,572,434	$ 3,823,720	$ 1,510,205
Other	$ 147,735	$ 141,170	$ 164,321
Total	$ 7,962,268	$ 7,959,868	$ 3,459,200

*Estimate

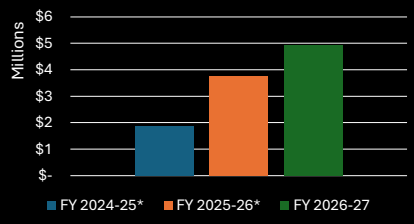
Proposed Budget FY 2026-27

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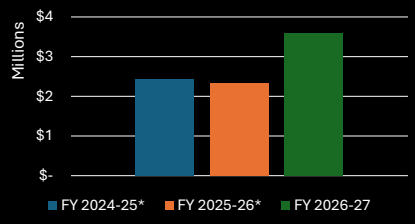
51

GENERAL FUND

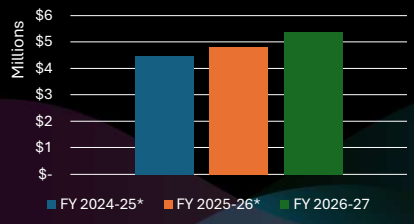
UAL



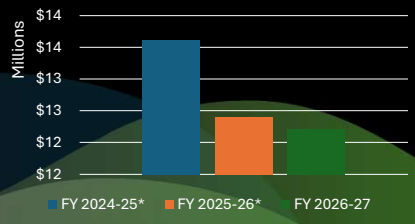
Workers Comp



General Liability



Debt Service



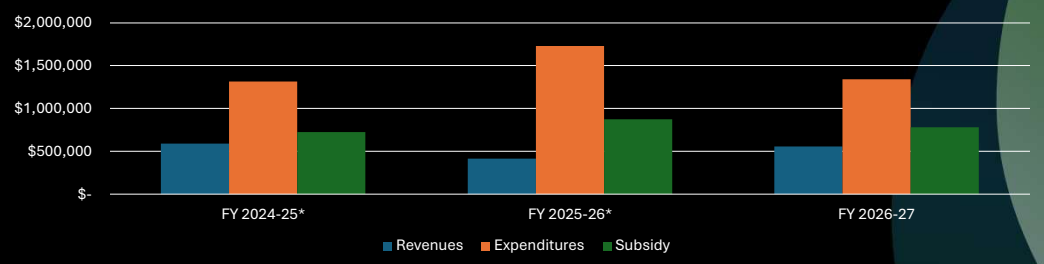
*Estimate

Proposed Budget FY 2026-27

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SPORTSPLEX



Fiscal Year	FY 2024-25*	FY 2025-26*	FY 2026-27
Revenues	$ 589,940	$ 415,400	$ 558,100
Expenditures	$ 1,313,960	$ 1 ,728,514	$ 1,338,793
GF Subsidy	$ 725,821	$ 871,967	$ 780,693

*Estimate

Proposed Budget FY 2026-27

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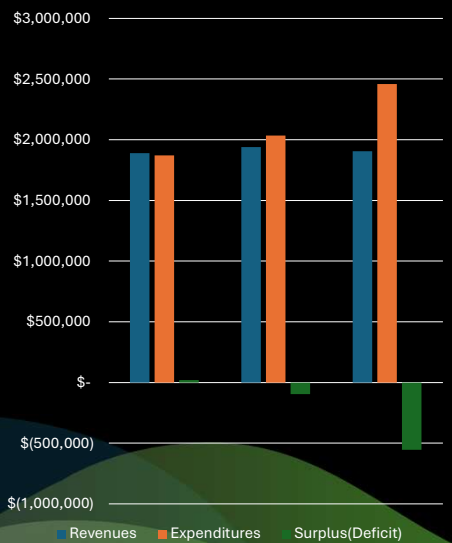
53

CITYWIDE LIGHTING AND MAINTENANCE DISTRICT

ASSESSMENT RATES

YEAR	RATE	%
2016-17	$51.28	1.7%
2017-18	$52.29	2.0%
2018-19	$52.29	0.0%
2019-20	$53.34	2.0%
2020-21	$55.45	4.0%

YEAR	RATE	%
2021-22	$56.54	2.0%
2022-23	$57.68	2.0%
2023-24	$58.85	2.0%
2024-25	$60.00	2.0%
2025-26	$61.20	2.0%



Fiscal Year	FY 2023-24	FY 2024-25*	FY 2025-26*
Revenues	$ 1,890,607	$ 1,938,983	$ 1,906,180
Expenditures	$ 1,870,512	$ 2,035,826	$ 2,460,244
GF Subsidy	$ 20,095	$ (98,843)	$ (554,064)

*Estimate

Proposed Budget FY 2026-27

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KEY TAKE AWAYS
Proposed Budget FY 2026-27
55

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FY 2026-27 YEAR OF “RESET”
❖ Realigning “spending” to be confined to our “limited resources”
❖ Exercising fiscal discipline
❖ Not relying on “one-time” revenues
Proposed Budget FY 2026-27
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Thank you Staff for your collaboration and contributions!

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CAPITAL IMPROVEMENTS PROJECTS (CIP) (GENERAL FUND)

FACILITIES	$ 4,923,862
Dispatch Center - New Roof	$ 41,009
Energy Efficiency Project	$ 364,262
Fire Building Improvements	$ 361,208
Police Building Repairs	$ 659,292
Fire Station 1 (Temporary Facilities)	$ 174,364
City Yard Renovations	$ 230,742
Sportsplex Improvements	$ 300,000
City Yard Roof	$ 250,000
Facilities Repairs & Improvements	$ 56,985
Emergency Generator at City Hall	$ 150,000
City Hall Elevators	$ 500,000
City Council Chamber and ADA Improvement	$ 300,000
Senior Center Audio/Visual Improvements	$ 36,000
Fire Station 3 - Renovation	$1,500,000

PARKS	$ 1,422,569
Park Pathway Lighting	$ 79,312
Parks Restroom Improvements	$ 259,081
Friendship Park Improvements	$ 30,866
Security Cameras & Lights	$ 903,620
Parks Security Cameras & Lighting	$ 149,690

GENERAL/STREET	$ 805,886
BKK Detention Basin	$ 158,871
Cybersecurity/Network Upgrade	$ 725,000
Pavement Management Plan	$ 80,886

TOTAL GENERAL FUND CIPs $7,152,316

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2027 BUDGET

OPERATING & CAPITAL IMPROVEMENT PLAN 2026-2027

City of West Covina

www.westcovina.org

April 30, 2026

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

I am pleased to present the Proposed Fiscal Year 2026-27 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 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.

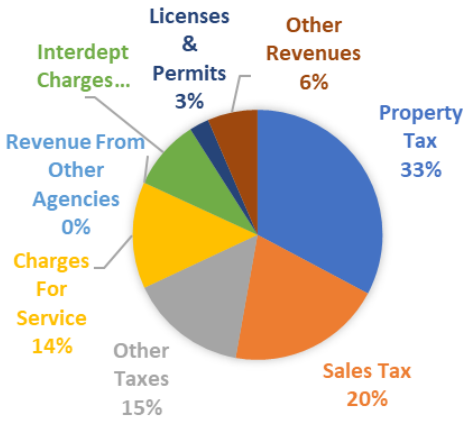
Citywide Summary

West Covina's total projected operating and capital improvement expenditures for the upcoming fiscal year are over $148 million. Revenue for all fund types combined is over $162 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 approximately $3 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 $39.2 million. Sales Tax, the next largest

Figure 1. City-Wide Revenue by Category



revenue source, has increased in the past few years to over $27.4 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 $11.5 million.

Total expenditures (excluding transfers) for all budgeted funds are estimated to be approximately $148 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 $85.8 million, or 58% of the City's budget.

Salary and benefits are 42% of the City's total budget, as depicted in Figure 2 below, which is up from last fiscal year due to the Unfunded Accrued Liability (UAL) pension payment due to the CalPERS in FY 2026-27. 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

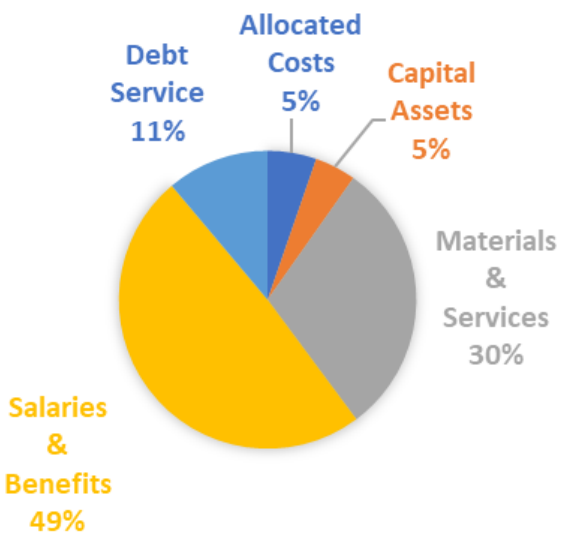
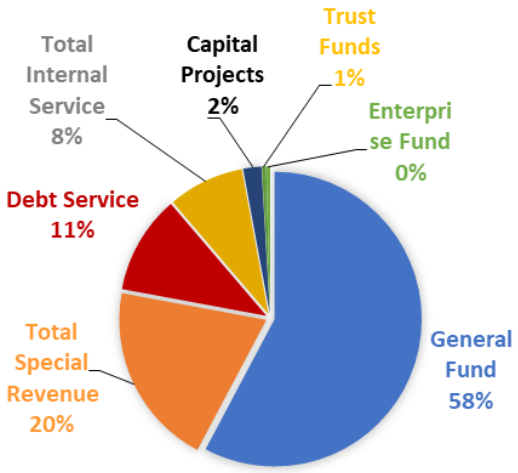


Figure 3. City-Wide Expenditures by Fund



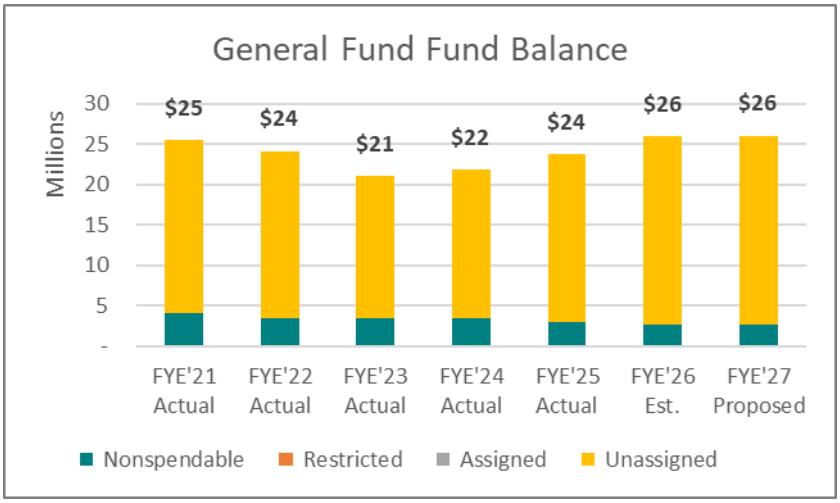
General Fund

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 economic challenges. Staff continues to identify revenue sources and cost-cutting measures to offset these negative impacts.

The City's fiscal policy requires that the City's General Fund maintain an undesignated, unappropriated reserve amount equal to at least 18% of budgeted expenditures or over $15.4 million. The fund balance for the fiscal year ending June 30, 2026, is projected to be approximately $26.0 million. Of this, over $3.1 million is assigned, which leaves approximately $22.8 million in unassigned fund balance, which is approximately 28% of General Fund expenditures (not including transfers).

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, reduction of General Fund debt service requirements, or unanticipated emergencies. 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 exceed $99.7 million, representing an increase of approximately 3% ($2.9 million) over the FY 2025-26 estimate. This growth is primarily driven by higher Property Tax and Sales Tax revenues. Property Tax to increase 3% ($1.2 million) and Sales Tax is expected to rise by 3% ($0.8 million). Other Taxes and Charges for Services are projected to increase based on prior year actual trends.

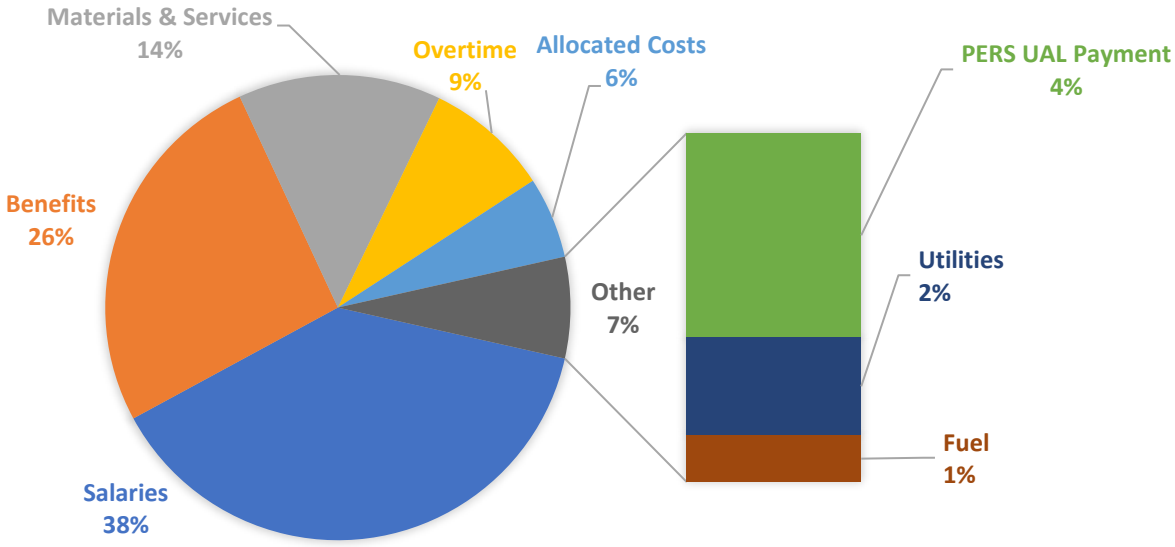
General Fund Expenditures

General Fund expenditures (including transfers) for the FY 2026-27 are projected to exceed $99.7 million, which is an increase of approximately 6.0% ($5.0 million) over the FY 2025-26 estimate. The increase is primarily due to labor negotiations, rising benefits costs, which were offset by the reduction of approximately $4 million in overtime.

Most General Fund expenditures go towards salaries, benefits and overtime (75%). This fiscal year, the City has executed memorandums of understandings with all nine (9) bargaining groups. The negotiated terms are included in this proposed budget.

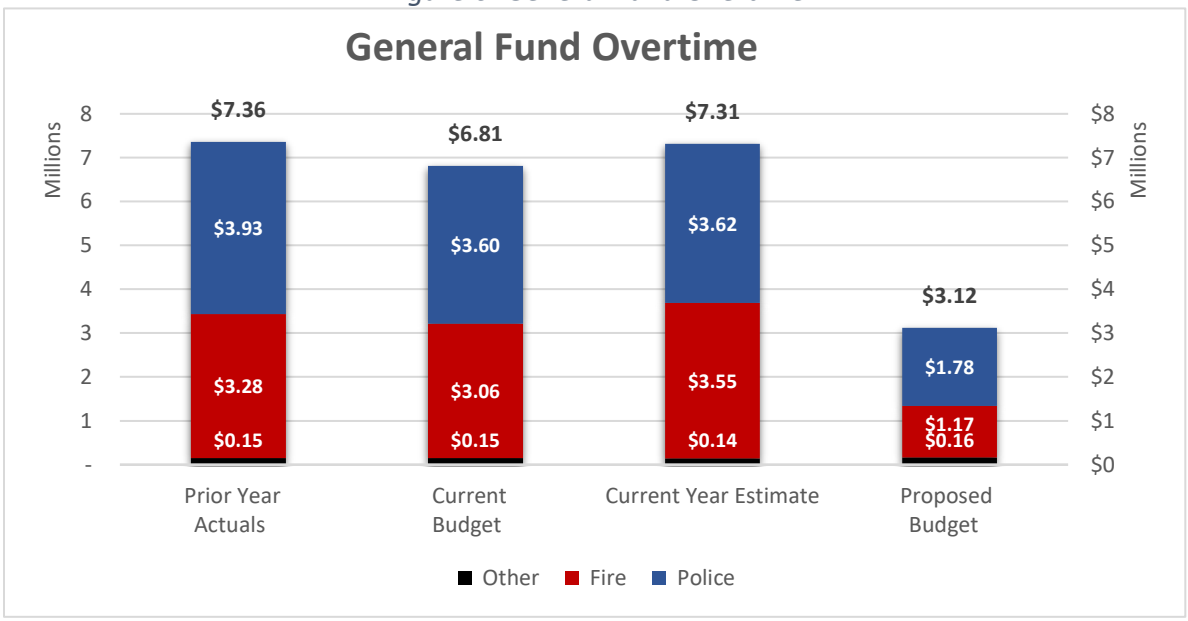
Expenditures overall were analyzed and projected to reflect the actual expense incurred based on the current year's estimate and prior years. The major expenditures impacting the General Fund over the next fiscal year are the UAL payment, increases in workers' compensation, general liability, and debt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

Figure 5. General Fund Expenditures by Category



Overtime continues to be an increasing burden on the City. The estimated General Fund overtime for FY 2025-26 is approximately $8.0 million not including Mutual Aide or FLSA overtime, which was primarily due to vacancies in both Police and Fire. FY 2026-27 overtime was reduced by $4.0 million since Police and Fire vacancies are anticipated to be filled by the end of FY 2025-26. Included in the proposed FY 2026-27 budget for overtime is $3.5 million of which Police accounts for $1.8 million (51%) and Fire is approximately $1.5 million (43%).

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 increase by 3.0% over the coming year (over the estimated actuals of the current year). This, in

comparison to the rise in the Consumer Price Index (CPI), which increased by approximately 3.4% over the last year. It is important to note that many existing agreements call for an annual increase per CPI. The UAL 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 improvements, there are still outstanding infrastructure modifications that will need to be addressed in the near future.

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. Citywide Lighting and Maintenance District – Assessments collected and Citywide Maintenance District reserves do not cover the operations and maintenance of streetlights, trimming of street trees, and removal and replacement of diseased street trees. FY 2026-27 budget includes General Fund subsidy of $373,000.

Long-Term Factors

The FY2026-27 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 UAL were expected to worsen each fiscal year. This fact prompted the City to issue Pension Obligation Bonds in July 2020 to address the UAL and attain more favorable interest rates to address the pension problem. This eliminated the City's UAL in FY 2023-24; however, the UAL started in FY 2024-25. There is $4.9 million in Fiscal Year 2026-27.

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 May 2026 and projected a General Fund budget deficits in the forecast. While the City's outlook has improved, the forecast did not include any increase in salaries in FYE 2029-2031, since it is outside the contracted period.

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.

West Covina Chamber

The City established a Chamber as a pilot program at the end of Fiscal Year 2023-24. Staff will be evaluating how to best serve the business community with the programs and services being managed and administered. The FY 2026-27 budget does not include General Fund expenditures for the ongoing execution of the chamber.

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. Included in the FY 2026-27 budget are new and reclassification of positions. In addition, services that were added in recent years are proposed to be maintained:

- Reclassification of a Deputy Community Development Director to a Community Development Director (Community Development Department)
- Reclassification of a Community Services Supervisor to Community Services Manager (Community Services)
- Elimination of a Community Services Coordinator (Community Services)

- Addition of Deputy City Clerk (City Clerk Department)
- Reclassification of a Part-time Cable Production Assistant to a Media Production Specialist (Finance Department)
- Reclassification of two (2) Firefighters to two (2) Firefighters/Paramedics (Fire Department)
- Reclassification of a Deputy Fire Marshal to Part-time Deputy Fire Marshall (Fire Department)
- Addition of a Part-time Office Aide III (Human Resources Department)
- Addition of a Code Enforcement Supervisor (Public Safety Department)
- Addition of five (5) Code Enforcement Officers (Public Safety Department)
- Reclassification of a Deputy Public Works Director to Public Works Director (Public Works)
- Reclassification of Administrative Assistant II to Management Analyst (Public Works)
- Reclassification of Management Analyst I to Management Analyst II (Public Works)
- Reclassification of Maintenance Services Coordinator to Maintenance Worker II (Public Works)
- Reclassification of Part-time Maintenance Assistant to Part-time Office Aide III (Public Works)
- Elimination of three (3) Part-time Office Aide I (Public Works)
- Elimination of a Street Maintenance Supervisor (Public Works)
- Recreation and community service programs, including Sportsplex operations.
- Special Events, such as Electric Boba Tea Fest and Night Market, 4th of July, Egg Hunt, Let It Snow and Annual Tree Lighting, Festival of Frights, and Kartoberfest.
- 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,

Milan M. Mrakich

Milan M. Mrakich
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.

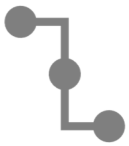
The Budget:

- 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 2026.

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.

A complete copy of the proposed 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.

Once the City Manager and department reviews have taken place, 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

Budget Guide

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.

After updating the Council regarding public input through the budget survey results and 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.

FY2026-2027 Budget Schedule

January	• Budget Survey
May 5th	• Long-Range Financial Forecast Filed (Council Meeting)
May 5th	• Proposed Budget Presentation (Council Meeting)
June 16th	• 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 $7.5 Million above the reserve policy limit of 18% 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

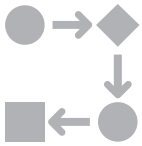
The adoption of the appropriation limit occurs annually to comply with the California Constitution, Article XIIIB (as amended) and Government Code Section 7910. The Gann Limit restricts annual expenditures the City may appropriate. If certain proceeds of taxes exceed allowed appropriations, the excess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

Hazard Mitigation Grant Program (HMGP) (Fund 139)

This fund accounts for grant revenue provided by Cal OES, which administers various Federal Emergency Management Agency (FEMA) programs aimed at disaster risk reduction.

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.



Overview of City Funds

Public Safety Augmentation (Fund 153)

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

COPS/SLESF (Fund 155)

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

USDOJ COVID (Fund 156)

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

Beverage Container Recycling Grant (Fund 158)

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

Summer Meals Program (Fund 159)

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

Maintenance District Funds (Fund 18x)

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

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



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.

Overview of City Funds

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.

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.

Department of Energy Efficiency & Conservation Block Grant (Fund 198)

This fund accounts for the purchase of fully electric vehicles utilizing the Department of Energy Efficiency and Conservation Block Grant (EECBG) Voucher Program

Police Grant Funds (221)

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

West Covina Chamber (222)

The West Covina Chamber of Commerce fosters economic growth, supports local businesses, and enhances community prosperity through advocacy, collaboration, and resources. The chambers funds come from business memberships based on tiers.

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.



Overview of City Funds

Homeland Security Grant (Fund 218)

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

WC Community Services Foundation (Fund 220)

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

Measure R (Fund 224)

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

CDBG – Measure R (Fund 225)

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

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

Overview of City Funds

purchase of new playground equipment.

SB1 – Road Maintenance Rehab (Fund 237)

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

Law Enforcement Tobacco Grant (Fund 238)

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

CA Bureau of 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.

Overview of City Funds

West Covina Housing Authority (Fund 820)

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



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

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

Internal Service Funds

Insurance - General and Auto Liability (Fund 361)

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

Insurance - Workers' Compensation (Fund 363)

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

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.

Overview of City Funds

Enterprise Funds

Police Computer Service Group (Fund 375)

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

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.

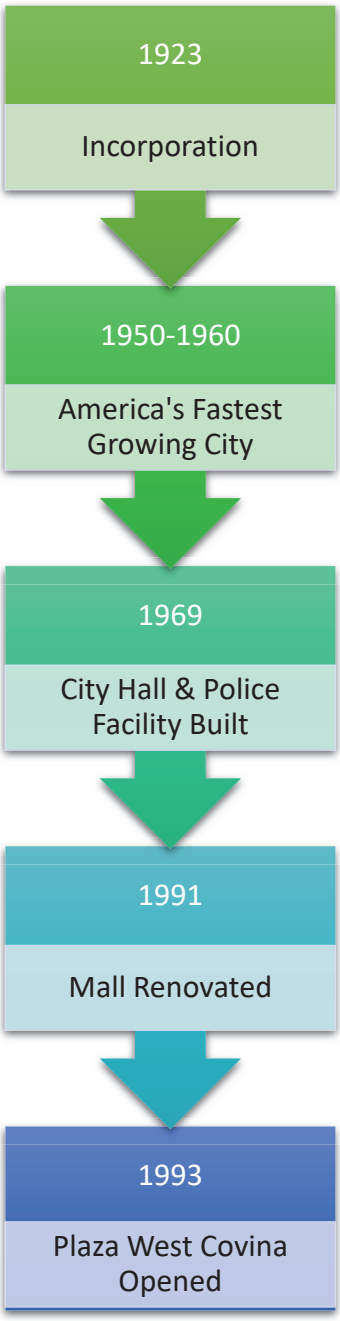
Fund Matrix by Department

Department / Fund Matrix	Admin	City Clerk	Finance	HR & Risk	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"									✓
Measure W						✓			
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 107,037 as of the April 2024 Census.



1938



Today

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

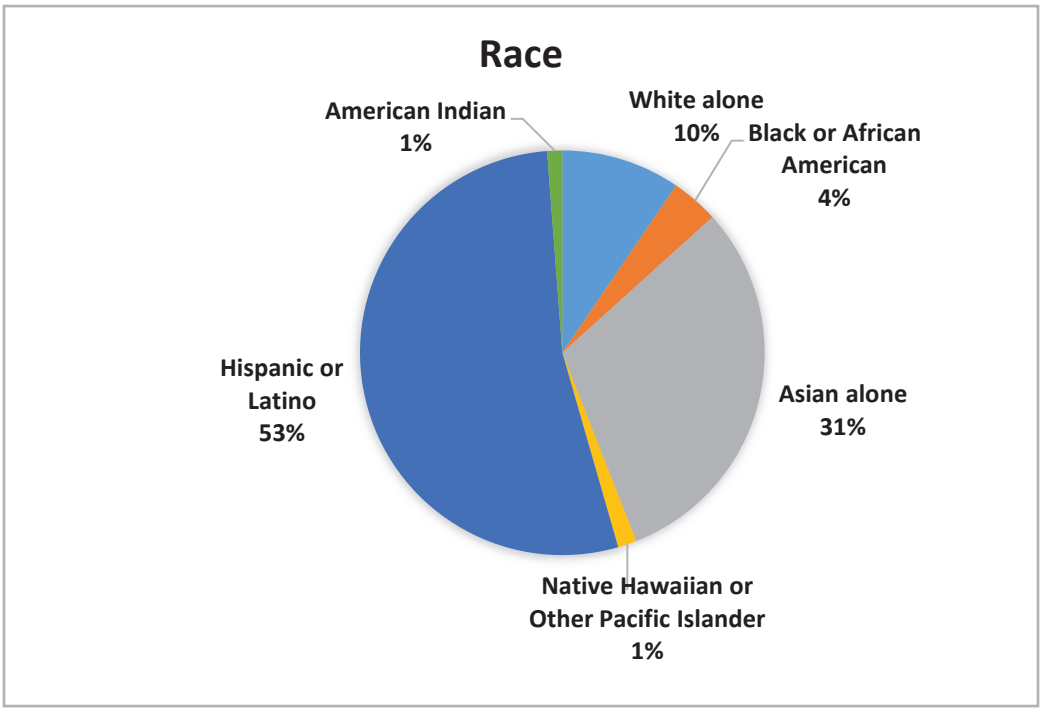
The City of West Covina began the second half of the 20th century with exciting new developments and projects. The City Hall and Police facility were built in 1969 as the first phase of an example of a Joint Powers Authority in the County of Los Angeles. The Civic Center Joint Powers Authority, consisting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

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

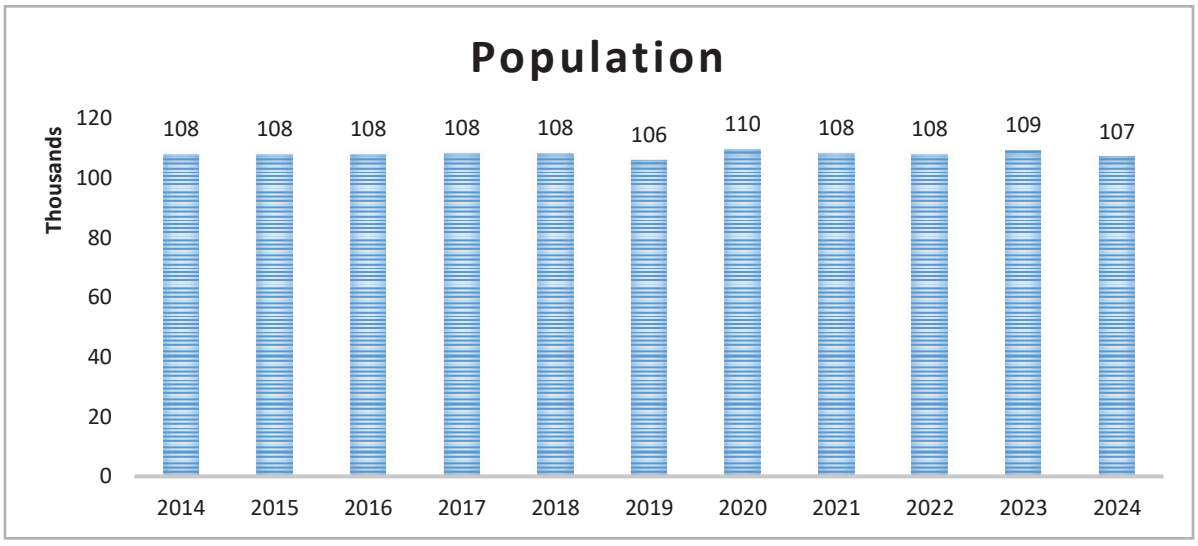
The Redevelopment Agency's efforts have also resulted in several major office buildings in the City, such as "The Lakes," in addition to two new community shopping centers, freestanding retail developments, restaurants, residential projects, and the Auto Plaza. West Covina looks forward to additional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

City Profile

Demographics



Calendar Year	Personal Income (in 1,000s)	Capita Personal Income	Annual Unemployment Rate
2019	3,053,619	28,807	4.40%
2020	3,173,022	30,049	13.10%
2021	3,324,204	30,710	9.20%
2022	3,706,972	34,357	4.80%
2023	3,970,712	36,393	4.70%
2024	4,093,297	37,406	5.2%



City Profile

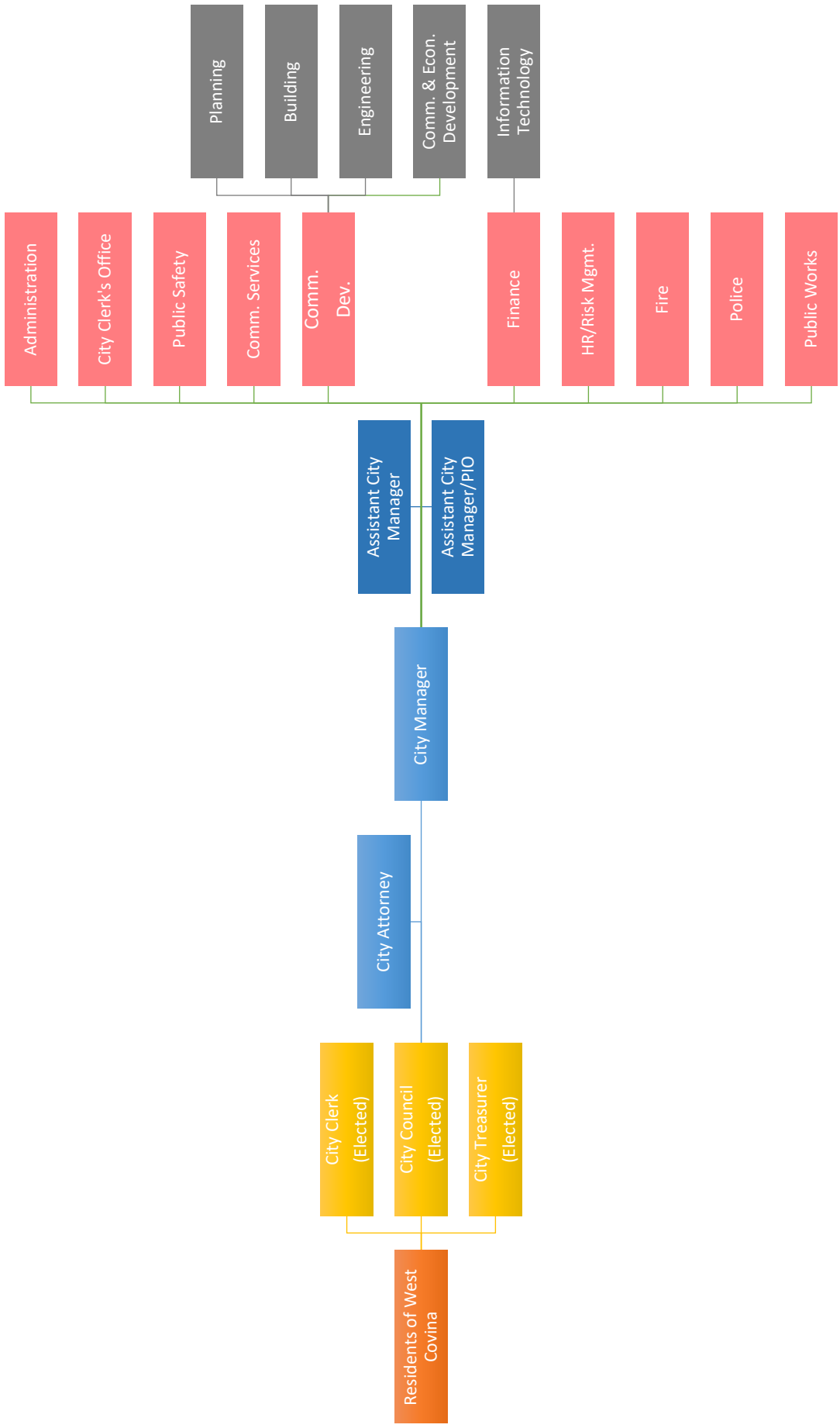
Top 25 Sales Tax Producers

76	Ashley Furniture Homestore	Audi West Covina	Azusa Arco	Best Buy
Chick Fil A	Crestview Cadillac	Envision Chrysler Dodge Jeep Ram of West Covina	Envision Toyota Of West Covina	Floor & Decor
Home Depot	Macys	Marshalls	Mercedes Benz Of West Covina	Mercedes Benz Vehicle Trust
Norm Reeves Honda	Performance Ford	Plug In Auto	Portos Bakery	Reynolds Gmc
Ross	Stater Bros	Target	Tesla	Tow Industries

Principal Property Taxpayers

Taxpayer	Taxable Assessed Value	Rank	Percent of Total City Taxable Assessed Value
Plaza West Covina LLC	295,652,276	1	1.89%
GREF Eastland Center LP	202,023,184	2	1.29%
Colony at the Lakes	188,939,712	3	1.21%
Walnut Ridge Apartments LP	106,338,785	4	0.68%
CLPF 624 South Glendora Ave LP	101,663,637	5	0.65%
CLPF Verandas LP	95,804,498	6	0.61%
Envision WC MB RE LLC	89,371,290	7	0.57%
Twelve31 Partners LP	83,596,140	8	0.53%
TPA Nasch LLC	63,443,041	9	0.41%
Go West Covina Owners LLC	60,811,380	10	0.39%

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.

Each year, staff reviews and updates the goals that have been completed and makes recommendations to the Council for future goals. The Council then considers staff recommendations during a City Council meeting. The following goals were approved by the Council in June 2024.

I. Protect Public Safety

- Continue to respond to the global COVID-19 pandemic.
- Manage and prepare for future pandemics by replacing and upgrading the heating, ventilation and air condition (HVAC) system and the existing roof for the Cortez Community & Senior Center with a filtration system that incorporates ultraviolet light that will reduce the risk of virus transmissions in enclosed spaces.
- 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.
- Annual Police Department review intended to increase accountability and transparency.
- Take delivery and place in service two (2) new fire pumper engines.
- Develop specifications for and put out to bid for delivery of a new fire pumper engine (2026).
- 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 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.
- Maintain and promote employee relations.
- 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.



- Work with other agencies/non-profit organizations to reduce the homeless count for West Covina.
- Work/Collaborate with other agencies/nonprofits to provide resources to the unhoused and reduce West Covina's homeless count.

IV. A Creative & Active Community

- Partner with community partners to co-host 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



- Update permit software.
- Implement a Rental Inspection Program.
- Obtain State Certification of the Housing Element Update.
- Develop a Park Master Plan (long range planning tool).
- Establish lights on Glendora Ave and Clean-up.
- Update and audit Landscape Maintenance Districts.
- Work towards implementing an Active Transportation Plan.

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.
- 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.
- Collaborate with Plaza West Covina mall ownership to develop a master plan for Plaza West Covina.
- Establish a West Covina Chamber of Commerce.
- Consider all options for the development of City owned parcels at the former BKK site.
- Update the City's website.



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.
- Complete a precise plan for the new Fire Station #1.
- Establish a weekly street sweeping schedule.
- Prepare and approve a Traffic Signal Maintenance Agreement.



IX. An Accessible Community

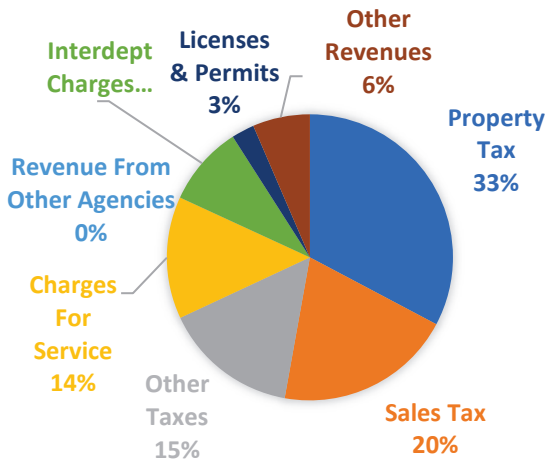
- Establish a Disability Advisory Commission.
- Consider implementation of best practices as recommended by the U.S. Conference of Mayors Disability Employment Working Group: Disability Employment Working Group.
- Review Best Practices in Disability Employment.
- Review City Development Codes and Current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



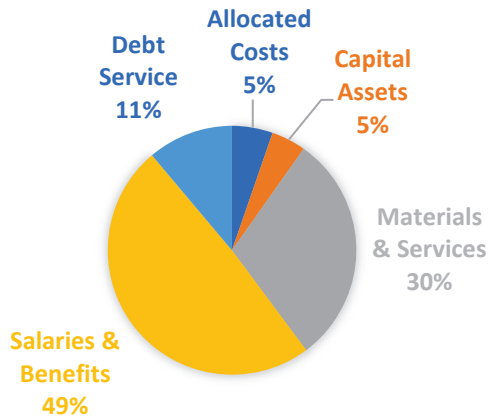
City-Wide Summary

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Original Budget	FY 2025-26 Estimate	FY 2026-27 Budget	Increase/ (Decrease)
Revenue						
Property Tax	39,476,334	41,872,995	42,623,244	43,405,984	44,786,344	2,163,100
Sales Tax	26,222,939	25,812,284	26,500,000	26,600,000	27,398,000	898,000
From Other Agencies	18,474,823	16,404,567	12,556,932	16,530,708	25,091,291	12,534,359
Other Taxes	20,242,784	20,321,402	21,228,640	20,229,591	20,806,338	(422,302)
Charges For Service	18,004,438	20,637,941	17,644,933	19,436,619	18,882,510	1,237,577
Interdept Charges	7,724,271	9,589,787	11,591,706	11,591,706	12,447,214	855,508
Use of Money & Property	7,027,824	6,796,863	5,415,686	5,110,041	5,509,806	94,120
Licenses & Permits	2,822,757	3,027,649	4,101,000	3,399,700	3,484,220	(616,780)
Other Revenues	1,267,022	2,387,817	295,500	2,296,557	1,626,080	1,330,580
Fines & Forfeitures	1,077,341	1,114,492	1,749,600	1,039,070	1,068,730	(680,870)
Sales	692,994	692,994	302,100	665,300	663,330	361,230
Capital Assets	-	-	171,400	171,400	171,400	-
Fees	90,151	94,272	96,500	96,500	106,600	10,100
Revenue Total	**143,123,676**	**148,753,062**	**144,277,241**	**150,573,176**	**162,041,862**	**17,764,622**
Expenditures						
Salaries & Benefits	58,047,095	62,836,982	71,897,765	66,862,471	72,801,007	901,630
Materials & Services	43,872,139	38,892,041	45,554,594	41,438,743	44,559,210	(995,384)
Debt Service	16,873,499	17,382,702	17,133,711	17,091,533	16,536,676	(597,035)
Allocated Costs	5,564,845	6,761,286	6,916,209	6,927,248	7,869,608	953,399
Capital Assets	9,047,179	14,258,491	16,463,300	16,715,248	6,666,000	(9,797,300)
Expenditures Total	**133,404,756**	**140,131,502**	**157,965,579**	**149,035,243**	**148,432,501**	**(9,534,690)**
Transfer Out	22,161,113	18,352,822	17,220,698	15,811,400	15,747,105	(1,473,593)
Transfer In	22,161,112	18,352,822	17,220,698	15,811,400	15,747,105	(1,473,593)
Transfers Total	**44,322,225**	**36,705,645**	**34,441,397**	**31,622,801**	**31,494,211**	**(2,947,186)**
Recurring Revenue	143,123,676	148,753,062	144,277,241	150,573,176	162,041,862	
Recurring Expenses	124,357,577	125,873,010	141,502,279	132,319,995	141,766,501	
Revenue Less Exp.	**18,766,099**	**22,880,051**	**2,774,962**	**18,253,181**	**20,275,362**	

City-Wide Revenue by Category

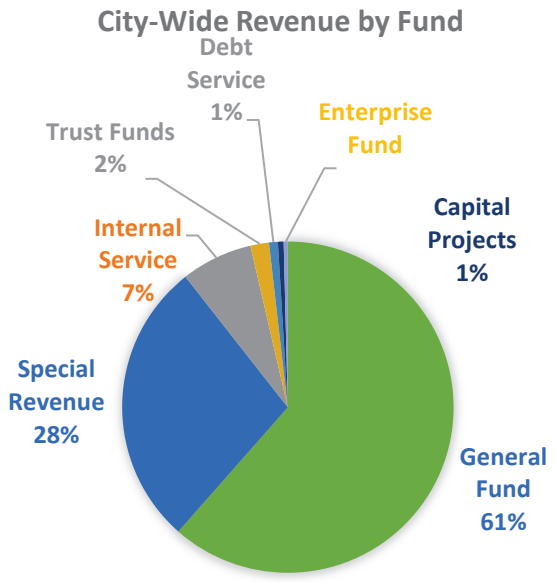


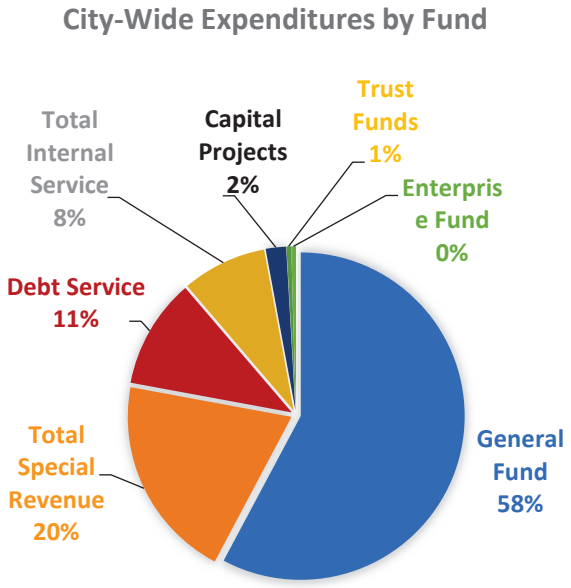
City-Wide Expenditures by Category



City-Wide Summary by Fund Type

	FY2023-24 Actual	FY2024-25 Actual	FY 2025-26 Original Budget	FY 2025-26 Estimate	FY 2026-27 Budget	Increase/ (Decrease)
Revenue						
General Fund	91,237,862	94,355,072	96,283,440	96,733,501	99,673,560	3,390,120
Special Revenue	33,644,975	35,167,602	32,821,975	35,557,704	45,193,845	12,371,870
Internal Service	8,300,835	12,399,277	10,469,796	11,498,440	11,306,374	836,578
Trust Funds	2,412,488	2,865,321	2,665,344	2,699,344	2,892,544	227,200
Debt Service	1,049,592	1,186,435	1,005,186	1,005,186	1,402,686	397,500
Capital Projects	5,784,931	2,086,360	729,400	2,413,701	909,524	180,124
Enterprise Fund	692,994	692,994	302,100	665,300	663,330	361,230
Revenue Total	**143,123,676**	**148,753,062**	**144,277,241**	**150,573,176**	**162,041,862**	**17,764,622**
Expenditures						
General Fund	70,207,234	76,073,300	83,803,689	80,721,585	85,762,503	1,958,814
Special Revenue	24,041,036	33,953,614	44,993,946	39,671,983	29,881,000	(15,114,558)
Debt Service	15,458,709	15,977,901	15,824,955	15,830,455	16,052,513	227,558
Internal Service	16,876,848	10,497,200	10,610,086	8,161,221	12,412,254	1,802,168
Capital Projects	5,631,529	2,484,176	793,400	2,842,561	2,969,364	2,175,964
Trust Funds	506,665	519,749	1,522,868	1,438,428	686,272	(836,596)
Enterprise Fund	682,734	625,561	416,635	369,010	668,594	251,959
Expenditures Total	**133,404,756**	**140,131,502**	**157,965,579**	**149,035,243**	**148,432,501**	**(9,534,690)**
The City-Wide budget is structurally balanced, as recurring revenues equal or exceed recurring expenditures						
Recurring Revenue	143,123,676	148,753,062	144,277,241	150,573,176	162,041,862	
Recurring Expenses	124,357,577	125,873,010	141,502,279	132,319,995	141,766,501	
Revenue Less Exp.	**18,766,099**	**22,880,051**	**2,774,962**	**18,253,181**	**20,275,362**	





Summary of All Funds

	Estimated Fund Balance 07/01/2026	Estimated 2026-2027 Revenue	Projected 2026-20267 Expenditures	Tranfers In (Out)	Projected 2026-2027 Surplus (Deficit)	Projected Fund Balance 06/30/2027
General Fund						
110 General Fund	25,958,071	99,673,560	85,762,503	(13,803,161)	107,896	26,065,967
TOTAL GENERAL FUND	**25,958,071**	**99,673,560**	**85,762,503**	**(13,803,161)**	**107,896**	**26,065,967**
Special Revenue Funds						
116 State Asset Forfeiture	314,742	6,220	-	-	6,220	320,962
117 Equitable Sharing-USDOJ	1,183,034	245,000	1,427,600	-	(1,182,600)	434
118 Equitable Sharing-Treasury	4,349,552	72,350	3,712,000	-	(3,639,650)	709,902
119 Air Quality Improvement Trust	494,454	155,700	400	-	155,300	649,754
120 Prop A Discretionary	848,829	109,700	-	-	109,700	958,529
121 Prop A	1,911,680	2,781,892	3,050,000	-	(268,108)	1,643,572
122 Prop C	2,638,454	2,444,472	2,285,092	-	159,380	2,797,834
124 Gasoline Tax	701,251	3,013,200	2,014,184	-	999,016	1,700,267
127 Police Donations	25,342	1,800	6,070	-	(4,270)	21,072
128 Transportation Development Act	452,168	95,542	-	-	95,542	547,710
129 AB 939	2,052,033	375,700	29,510	-	346,190	2,398,223
130 Bureau of Justice Asst.	-	23,940	23,940	-	-	-
131 Community Dev. Block Grant	2,841,894	800,000	519,054	-	280,946	3,122,840
133 Safer Grant	-	-	-	-	-	-
138 ABC Grant	-	-	-	-	-	-
140 STP Local	-	2,360,211	-	-	2,360,211	2,360,211
143 LA County Park Bond	(9,045)	75,830	-	-	75,830	66,785
144 Highway Safety Improvement Progran	(1,833,785)	9,709,272	-	-	9,709,272	7,875,487
145 Waste Mgt Enforcement Grant	824,125	39,059	56,926	-	(17,867)	806,258
146 Senior Meals Program	(61,510)	324,900	263,390	-	61,510	(0)
149 Used Oil Block Grant	3,747	16,000	1,730	-	14,270	18,017
150 Inmate Welfare	2,534	70	1,000	-	(930)	1,604
153 Public Safety Augmentation	(191,951)	901,940	820,418	-	81,522	(110,429)
155 COPS/SLESF	17,471	331,510	340,558	-	(9,048)	8,423
156 USDOJ COVID	-	-	-	-	-	-
158 CRV Recycling Grant	93,588	-	-	-	-	93,588
159 Summer Meals Program	-	-	-	-	-	-
179 ARPA Local Fiscal Recovery Funds	-	329,494	329,494	-	-	-
181 Maintenance District #1	4,735,476	836,900	566,861	-	270,039	5,005,515
182 Maintenance District #2	1,449,577	363,200	363,346	-	(146)	1,449,431
183 WC CSS CFD	510,585	122,410	148,600	-	(26,190)	484,395
184 Maintenance District #4	2,163,227	1,209,390	1,197,638	-	11,752	2,174,979
186 Maintenance District #6	257,525	168,530	284,856	-	(116,326)	141,199
187 Maintenance District #7	311,867	179,430	362,847	-	(183,417)	128,450

Summary of All Funds

	Estimated Fund Balance 07/01/2026	Estimated 2026-2027 Revenue	Projected 2026-20267 Expenditures	Tranfers In (Out)	Projected 2026-2027 Surplus (Deficit)	Projected Fund Balance 06/30/2027
188 Citywide Maintenance District	232,091	1,906,180	2,460,244	373,000	(181,064)	51,027
189 Sewer Maintenance	18,980,189	4,721,470	2,621,117	-	2,100,353	21,080,542
190 Auto Plaza Improvement District	90,514	96,370	59,540	-	36,830	127,344
191 General Plan Update	313,944	140,000	-	-	140,000	453,944
197 Measure W Stormwater	5,497,273	1,471,620	917,134	-	554,486	6,051,759
205 PEG Fund	388	290	-	-	290	678
207 OTS Grants	(17,365)	101,620	35,120	-	66,500	49,135
208 Justice Programs (OJP)	-	-	-	-	-	-
210 LA County Grant - 1st District	-	-	-	-	-	-
212 Art In Public Places	773,483	15,530	-	-	15,530	789,013
218 Homeland Security Grant	(45,578)	153,578	108,000	-	45,578	-
220 WC Community Svcs Foundation	5,904	-	1,000	-	(1,000)	4,904
221 Police Private Grants	1,000	-	-	-	-	1,000
222 WC Chamber of Commerce	7,558	150	-	-	150	7,708
224 Measure R	5,835,663	1,913,574	1,539,090	-	374,484	6,210,147
225 CDBG - R	3,445	-	-	-	-	3,445
231 Advanced Traffic Mgt System	-	-	-	-	-	-
232 Non-Federal Grants	-	-	-	-	-	-
233 Taskforce Reg. Autotheft Prev.	31,478	-	-	-	-	31,478
234 Officer Wellness & Mental Health	497	610	-	-	610	1,107
235 Measure M	7,743,438	2,611,640	1,369,540	-	1,242,100	8,985,538
236 Measure A	(1,200)	1,222,100	340,000	-	882,100	880,900
237 SB1 - Road Maintenance Rehab	5,131,586	3,061,700	1,000,000	567,200	2,628,900	7,760,486
238 Law Enforcement Tobacco Grant	214,179	-	-	-	-	214,179
239 CA Bureau of State Comm. Corr.	-	-	-	-	-	-
240 Measure H	370,575	122,255	273,182	-	(150,927)	219,648
241 CASP Certification & Training	122,872	3,390	-	-	3,390	126,262
242 Sportsplex	1,800	558,100	1,248,864	690,764	-	1,800
820 Successor Housing Agency	18,944,560	158,100	432,150	-	(274,050)	18,670,510
TOTAL SPECIAL REVENUE FUNDS	**90,325,158**	**45,351,939**	**30,210,494**	**1,630,964**	**16,772,409**	**107,097,566**

Summary of All Funds

	Estimated Fund Balance 07/01/2026	Estimated 2026-2027 Revenue	Projected 2026-20267 Expenditures	Tranfers In (Out)	Projected 2026-2027 Surplus (Deficit)	Projected Fund Balance 06/30/2027
Capital Project Funds						
160 Capital Projects	7,831,724	-	2,555,000	-	(2,555,000)	5,276,724
161 Construction Tax	242,502	6,300	-	-	6,300	248,802
162 Information Technology	352,442	416,600	84,870	-	331,730	684,172
164 Police Facilities Dev. Impact Fees	149,308	-	-	-	-	149,308
165 Fire Facilities Dev. Impact Fees	156,260	-	-	-	-	156,260
166 Park Facilities Dev. Impact Fees	216,852	-	-	-	-	216,852
167 Admin. Facilities Dev. Impact Fees	48,459	-	-	-	-	48,459
168 PW Facilities Dev. Impact Fees	22,669	-	-	-	-	22,669
169 Park Acquisition Fund	2,406,503	47,900	-	-	47,900	2,454,403
170 PDF A - Del Norte	1,279,333	26,390	-	-	26,390	1,305,723
171 PDF B Palm View	1,704,600	35,330	-	-	35,330	1,739,930
172 PDF C Orangewood - Ca	1,752,695	37,140	-	-	37,140	1,789,835
173 PDF D Walmerado-Cam.	-	-	-	-	-	-
174 PDF E - Cortez	86,620	1,750	-	-	1,750	88,370
175 PDF F - Gal-Wogrov-Cam	344,150	6,910	-	-	6,910	351,060
176 PDF G - S.O./Ging/Shakes	-	-	-	-	-	-
177 PDF H - Friendship	82,865	1,710	-	-	1,710	84,575
180 Future Street Improvements	428,172	171,400	-	-	171,400	599,572
TOTAL CAPITAL PROJECT FUNDS	**17,105,154**	**751,430**	**2,639,870**	**-**	**(1,888,440)**	**15,216,714**
Debt Service Fund						
300 Debt Service - City	19,284,248	1,402,686	16,052,513	13,644,641	(1,005,186)	18,279,062
TOTAL DEBT SERVICE FUND	**19,284,248**	**1,402,686**	**16,052,513**	**13,644,641**	**(1,005,186)**	**18,279,062**

Summary of All Funds

	Estimated Fund Balance 07/01/2026	Estimated 2026-2027 Revenue	Projected 2026-20267 Expenditures	Tranfers In (Out)	Projected 2026-2027 Surplus (Deficit)	Projected Fund Balance 06/30/2027
Internal Service Funds						
361 Self Insurance General/Auto Liab	(453,097)	5,375,890	6,549,100	-	(1,173,210)	(1,626,307)
363 Self-Insurance Workers' Comp	(3,660,887)	4,248,005	4,248,005	-	-	(3,660,887)
365 Fleet Management	263,938	1,615,149	1,615,149	-	-	263,938
367 Vehicle Replacement	1,030,797	20,770	-	100,000	120,770	1,151,567
368 Retirement Health Savings Plan	377,825	7,580	0	0	7,580	385,405
369 Other Post Employment Benefits	1,942,129	38,980	-	-	38,980	1,981,109
TOTAL INTERNAL SERVICE FUNDS	**(499,295)**	**11,306,374**	**12,412,254**	**100,000**	**(1,005,880)**	**(1,505,175)**
Enterprise Funds						
375 Police Enterprise	615,815	663,330	668,594	-	(5,264)	610,551
376 Health Department	-	-	-	-	-	-
TOTAL ENTERPRISE FUND	**615,815**	**663,330**	**668,594**	**-**	**(5,264)**	**610,551**
Private Purpose Trust Funds						
810 Redevelopment Obligation Ret.	2,601,219	2,892,544	584,163	(1,675,698)	632,683	3,233,902
811 Successor Agency Merged DS	(2,976,783)	-	-	-	-	(2,976,783)
815 Successor Agency Admin.	-	-	100,809	103,254	2,445	2,445
853 CFD Debt Service	6,504,141	-	1,300	-	(1,300)	6,502,841
TOTAL PRIVATE PURPOSE TRUST FUNDS	**6,128,577**	**2,892,544**	**686,272**	**(1,572,444)**	**633,828**	**6,762,404**
GRAND TOTAL	**158,917,728**	**162,041,862**	**148,432,501**	**-**	**13,609,362**	**172,527,090**

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:

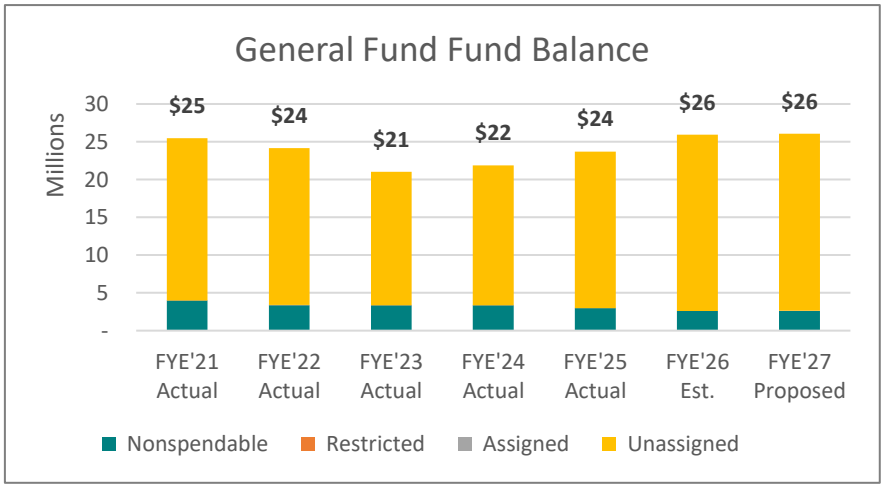
Nonspendable	Restricted	Committed	Assigned	Unassigned
Inherently nonspendable	Externally enforceable limitations on use	Self-imposed limitations on use	Limitation resulting from intended use	Residual net resources

The City's Fund Balance policy requires a minimum unassigned fund balance of at least 18% 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, 40% is transferred to the Capital Projects Fund, 10% is transferred to Vehicle Replacement Fund, and 25% goes to pay down Other Post Employment Benefits (OPEB) liability. If the reserve level ever falls below 18%, the City must amend this policy with a plan to rebuild it within three years.

	Audited 6/30/2021	Audited 6/30/2022	Audited 6/30/2023	Audited 6/30/2024	Audited 6/30/2025	Estimated 06/30/2026	Projected 06/30/2027
General Fund							
Nonspendable	4,009,651	3,380,136	3,358,665	3,356,089	2,961,855	2,601,219	2,601,219
Restricted	9,440	8,287	16,069	17,880	20,034	21,000	23,000
Assigned	-	-	-	-	-	-	-
Unassigned	21,468,986	20,770,457	17,654,008	18,484,968	20,731,398	23,335,852	23,441,748
Total	**25,488,077**	**24,158,880**	**21,028,742**	**21,858,937**	**23,713,287**	**25,958,071**	**26,065,967**
Percent Change	***33%***	***-5%***	***-13%***	***4%***	***8%***	***19%***	***10%***
All other governmental funds:							
Nonspendable	82,420	-	11,989	93,519	501,885	-	-
Restricted	64,044,695	92,198,163	100,724,300	107,978,950	119,701,405	126,714,560	135,316,619
Assigned	1,786,815	9,687,492	6,601,977	7,617,849	8,487,928	7,831,724	5,276,724
Unassigned	(1,158,958)	(228,169)	(164,865)	(22,661)	(2,270,655)	-	-
Total	**64,754,972**	**101,657,486**	**107,173,401**	**115,667,657**	**126,420,563**	**134,546,284**	**140,593,343**
Percent Change	***11%***	***57%***	***5%***	***8%***	***9%***	***16%***	***11%***
Grand Total	**90,243,049**	**125,816,366**	**128,202,143**	**137,526,594**	**150,133,850**	**160,504,355**	**166,659,310**
Percent Change	***16%***	***39%***	***2%***	***7%***	***9%***	***17%***	***11%***

Summary of Major Changes

- The City's CalPERS Unfunded Accrued Liability (UAL) went from $3.3M in FY2025-26 to $4.9M in FY2026-27.
- 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 6/30/2025	Estimated Fund Balance 6/30/2026	Projected Fund Balance 06/30/2027	Projected Change in Fund Balance 6/30/2027
General Fund				
110 General Fund	23,693,253	25,958,071	26,065,967	107,896
TOTAL GENERAL FUND	**23,693,253**	**25,958,071**	**26,065,967**	**107,896**
Special Revenue Funds				
116 State Asset Forfeiture	302,142	314,742	320,962	6,220
117 Equitable Sharing-USDOJ	2,587,386	1,183,034	434	(1,182,600)
118 Equitable Sharing-Treasury	3,593,521	4,349,552	709,902	(3,639,650)
119 Air Quality Improvement Trust	587,254	494,454	649,754	155,300
120 Prop A Discretionary	826,929	848,829	958,529	109,700
121 Prop A	1,139,610	1,911,680	1,643,572	(268,108)
122 Prop C	2,839,554	2,638,454	2,797,834	159,380
124 Gasoline Tax	466,350	701,251	1,700,267	999,016
127 Police Donations	29,012	25,342	21,072	(4,270)
128 Transportation Development Act	30,768	452,168	547,710	95,542
129 AB 939	1,804,603	2,052,033	2,398,223	346,190
131 Community Dev. Block Grant	2,698,584	2,841,894	3,122,840	280,946
138 ABC Grant	-	-	-	-
143 LA County Park Bond	(3,045)	(9,045)	66,785	75,830
145 Waste Mgt Enforcement Grant	939,631	824,125	806,258	(17,867)
146 Senior Meals Program	-	(61,510)	(0)	61,510
149 Used Oil Block Grant	3,747	3,747	18,017	14,270
150 Inmate Welfare	3,434	2,534	1,604	(930)
153 Public Safety Augmentation	143,999	(191,951)	(110,429)	81,522
155 COPS/SLESF	1	17,471	8,423	(9,048)
158 CRV Recycling Grant	93,588	93,588	93,588	-
181 Maintenance District #1	4,699,197	4,735,476	5,005,515	270,039
182 Maintenance District #2	1,315,493	1,449,577	1,449,431	(146)
183 WC CSS CFD	526,695	510,585	484,395	(26,190)
184 Maintenance District #4	2,192,538	2,163,227	2,174,979	11,752

Changes in Fund Balance

		Audited Fund Balance 6/30/2025	Estimated Fund Balance 6/30/2026	Projected Fund Balance 06/30/2027	Projected Change in Fund Balance 6/30/2027
186	Maintenance District #6	338,351	257,525	141,199	(116,326)
187	Maintenance District #7	440,180	311,867	128,450	(183,417)
188	Citywide Maintenance District	627,738	232,091	51,027	(181,064)
189	Sewer Maintenance	16,414,359	18,980,189	21,080,542	2,100,353
190	Auto Plaza Improvement District	53,574	90,514	127,344	36,830
191	General Plan Update	1,373,944	313,944	453,944	140,000
197	Measure W Stormwater	5,806,373	5,497,273	6,051,759	554,486
205	PEG Fund	13,988	388	678	290
207	OTS Grants	(116,505)	(17,365)	49,135	66,500
212	Art In Public Places	754,083	773,483	789,013	15,530
218	Homeland Security Grant	(95,808)	(45,578)	-	45,578
220	WC Community Svcs Foundation	225,094	5,904	4,904	(1,000)
221	Police Private Grants	1,000	1,000	1,000	-
224	Measure R	6,139,313	5,835,663	6,210,147	374,484
232	Non-Federal Grants	(37,602)	-	-	-
233	Taskforce Reg. Autotheft Prev.	6,169	31,478	31,478	-
234	Officer Wellness & Mental Health	3,114	497	1,107	610
235	Measure M	9,353,693	7,743,438	8,985,538	1,242,100
237	SB1 - Road Maintenance Rehab	6,374,490	5,131,586	7,760,486	2,628,900
240	Measure H	265,605	370,575	219,648	(150,927)
241	CASP Certification & Training	117,972	122,872	126,262	3,390
242	Sportsplex	1,800	1,800	1,800	-
820	Successor Housing Agency	19,470,160	18,944,560	18,670,510	(274,050)
TOTAL SPECIAL REVENUE FUNDS		**94,352,076**	**91,934,961**	**95,755,636**	**3,820,676**

Changes in Fund Balance

		Audited Fund Balance 6/30/2025	Estimated Fund Balance 6/30/2026	Projected Fund Balance 06/30/2027	Projected Change in Fund Balance 6/30/2027
Capital Project Funds					
160	Capital Projects	8,017,724	7,831,724	5,276,724	(2,555,000)
161	Construction Tax	252,802	242,502	248,802	6,300
162	Information Technology	517,342	352,442	684,172	331,730
164	Police Facilities Dev. Impact Fees	148,308	149,308	149,308	-
165	Fire Facilities Dev. Impact Fees	155,160	156,260	156,260	-
166	Park Facilities Dev. Impact Fees	314,352	216,852	216,852	-
167	Admin. Facilities Dev. Impact Fees	48,309	48,459	48,459	-
168	PW Facilities Dev. Impact Fees	22,569	22,669	22,669	-
169	Park Acquisition Fund	2,326,403	2,406,503	2,454,403	47,900
170	PDF A - Del Norte	1,279,333	1,279,333	1,305,723	26,390
171	PDF B Palm View	1,716,050	1,704,600	1,739,930	35,330
172	PDF C Orangewood - Ca	1,804,055	1,752,695	1,789,835	37,140
174	PDF E - Cortez	85,020	86,620	88,370	1,750
175	PDF F - Gal-Wogrov-Cam	335,550	344,150	351,060	6,910
177	PDF H - Friendship	82,865	82,865	84,575	1,710
180	Future Street Improvements	428,172	428,172	599,572	171,400
TOTAL CAPITAL PROJECT FUNDS		**17,534,014**	**17,105,154**	**15,216,714**	**(1,888,440)**
Debt Service Fund					
300	Debt Service - City	20,279,534	19,284,248	18,279,062	(1,005,186)
TOTAL DEBT SERVICE FUND		**20,279,534**	**19,284,248**	**18,279,062**	**(1,005,186)**

Changes in Fund Balance

	Audited Fund Balance 6/30/2025	Estimated Fund Balance 6/30/2026	Projected Fund Balance 06/30/2027	Projected Change in Fund Balance 6/30/2027
Internal Service Funds				
361 Self Insurance General/Auto Liab	(3,415,759)	(453,097)	(1,626,307)	(1,173,210)
363 Self-Insurance Workers' Comp	(4,036,309)	(3,660,887)	(3,660,887)	-
365 Fleet Management	143,103	263,938	263,938	-
367 Vehicle Replacement	1,110,897	1,030,797	1,151,567	120,770
368 Retirement Health Savings Plan	368,325	377,825	385,405	7,580
369 Other Post Employment Benefits	1,893,229	1,942,129	1,981,109	38,980
TOTAL INTERNAL SERVICE FUNDS	**(3,936,514)**	**(499,295)**	**(1,505,175)**	**(1,005,880)**
Enterprise Funds				
375 Police Enterprise	319,525	615,815	610,551	(5,264)
TOTAL ENTERPRISE FUND	**319,525**	**615,815**	**610,551**	**(5,264)**
Private Purpose Trust Funds				
810 Redevelopment Obligation Ret.	2,961,855	2,601,219	4,909,600	2,308,381
815 Successor Agency Admin.	-	-	(100,809)	(100,809)
853 CFD Debt Service	6,504,641	6,504,141	6,502,841	(1,300)
TOTAL PRIVATE PURPOSE TRUST FUNDS	**9,466,496**	**9,105,360**	**11,311,632**	**2,206,272**
GRAND TOTAL	**161,708,384**	**163,504,314**	**165,734,387**	**2,230,073**

Transfer Summary

	FY2023-24 Actual	FY2024-25 Actual	Original Budget FY2025-26	Estimated FY2024-25	Proposed Budget FY2026-27	Increase/ (Decrease)
Transfer In						
110	184,564	154,998	1,555,888	192,250	134,344	(1,421,544)
146	-	71,396	-	-	-	-
160	1,501,600	-	-	-	-	-
188			-	-	373,000	373,000
237	567,200	567,200	567,200	567,200	567,200	-
242	871,611	725,821	917,627	871,967	690,764	(226,863)
300	14,473,338	14,952,039	13,829,983	13,829,983	13,644,641	(185,342)
361	2,216,300	1,631,368	-	-	-	-
363	1,721,100	-	-	-	-	-
367	375,400	-	100,000	100,000	100,000	-
815	250,000	250,000	250,000	250,000	237,156	(12,844)
Transfer In Total	**22,161,112**	**18,352,822**	**17,220,698**	**15,811,400**	**15,747,105**	**(1,473,593)**
Transfer Out						
110	20,385,109	16,602,341	13,985,008	13,939,348	13,937,505	(47,503)
160	-	-	1,400,000	-	-	(1,400,000)
810	1,591,441	1,595,484	1,679,802	1,679,802	1,675,698	(4,104)
815	184,564	154,998	155,888	192,250	133,902	(21,986)
Transfer Out Total	**22,161,113**	**18,352,822**	**17,220,698**	**15,811,400**	**15,747,105**	**(1,473,593)**

Net Transfers	**(0)**	**-**	**-**	**-**	**-**

Summary of Transfers

In FY2026-27, the General Fund transfers out $12,206,541 to the Debt Service Fund 300 for debt service payments, $567,000 to Fund 237 as City's Measure of Effort (MOE) for SB1 - Road Maintenance Rehab, and $373,000 to Citywide Maintenance District (Fund 188) for deficit.

The Successor Agency transfers out administration costs from Fund 815 (estimated to be $133,902) to the General Fund and transfers $1,438,542 to the Debt Service Fund from Fund 810 for the 2006 Bonds Debt Service payments.

Additionally, a transfer of $690,764 from the General Fund to the Sportsplex Fund 242 has been included as a placeholder.

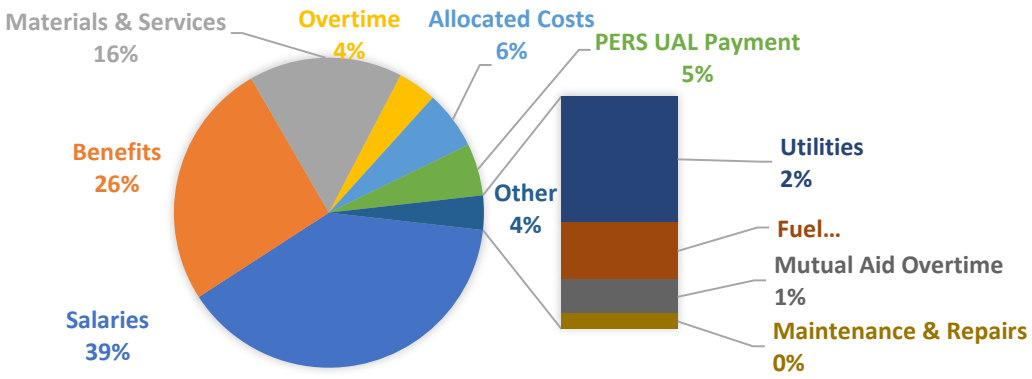
General Fund Transfers

Fund	Transfer To	Transfer From	Net Transfers
Debt Service (300)	12,206,541		(12,206,541)
SB1 (237)	567,200		(567,200)
Sportsplex (242)	690,764		(690,764)
Vehicle Replacement (367)	100,000		(100,000)
Successor Agency (815)		133,902	133,902
Citywide Maint District (188)	373,000		(373,000)
Total	**13,937,505**	**133,902**	**(13,803,603)**

General Fund Summary

	FY2023-24 Actual	FY2024-25 Actual	Original Budget FY2025-26	Estimated FY2025-26	Proposed Budget FY2026-27	Increase/ (Decrease)
Revenue						
Charges For Service	8,503,455	9,788,854	8,957,830	9,889,665	10,264,680	1,306,850
Property Tax	34,653,005	36,517,499	37,345,400	37,978,200	39,167,900	1,822,500
Sales Tax	26,222,939	25,812,284	26,500,000	26,600,000	27,398,000	898,000
Other Taxes	9,984,854	9,981,370	10,534,000	10,308,131	10,797,930	263,930
Fines & Forfeitures	1,077,341	1,114,492	1,749,600	1,039,070	1,068,730	(680,870)
Use of Money & Property	3,202,258	2,439,780	1,915,000	1,560,000	1,763,000	(152,000)
From Other Agencies	3,405,209	4,282,526	3,847,000	3,127,625	2,896,200	(950,800)
Interdept Charges	1,196,210	1,196,210	1,196,210	1,196,210	1,208,170	11,960
Other Revenues	169,835	194,409	137,400	1,634,900	1,624,730	1,487,330
Licenses & Permits	2,822,757	3,027,649	4,101,000	3,399,700	3,484,220	(616,780)
Revenue Total	**91,237,862**	**94,355,072**	**96,283,440**	**96,733,501**	**99,673,560**	**3,390,120**
Expenditures						
Allocated Costs	3,268,330	4,245,117	4,636,520	4,626,298	5,224,773	588,253
Benefits	17,860,675	18,813,565	21,595,716	19,655,054	22,123,844	528,128
Capital Assets	4,281	-	74,000	74,000	-	(74,000)
Fuel	738,510	674,856	772,758	781,751	759,938	(12,820)
Maintenance & Repairs	73,238	118,503	167,800	149,700	198,700	30,900
Materials & Services	11,909,154	12,161,369	11,556,530	13,017,378	13,731,486	2,174,956
Mutual Aid Overtime	386,569	1,534,249	288,900	600,000	450,000	161,100
Overtime	6,859,483	7,647,146	7,141,254	7,589,870	3,459,200	(3,682,054)
PERS UAL Payment	-	1,647,387	3,384,366	3,271,950	4,655,819	1,271,453
Salaries	27,781,349	27,686,341	32,548,645	29,439,260	33,497,003	948,358
Utilities	1,325,646	1,544,766	1,637,200	1,516,324	1,661,740	24,540
Expenditures Total	**70,207,234**	**76,073,300**	**83,803,689**	**80,721,585**	**85,762,503**	**1,958,814**

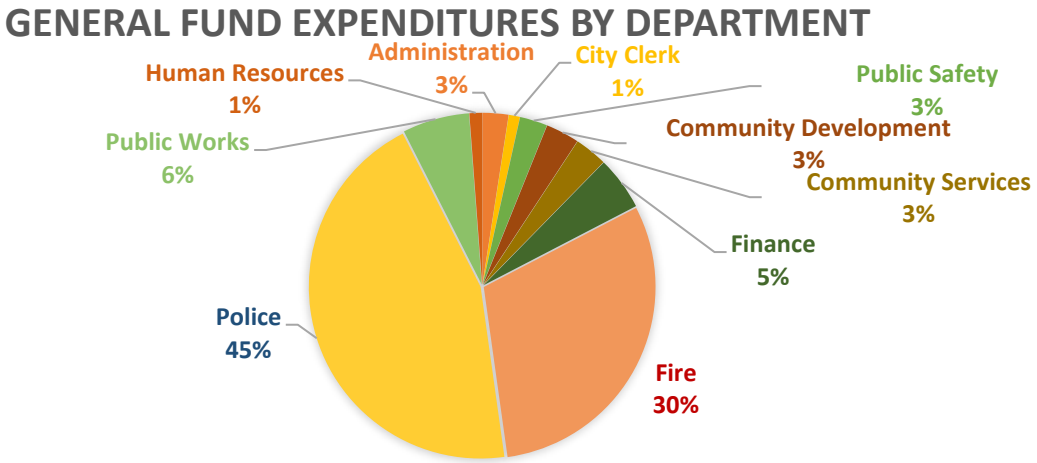
Revenues Less Expenditures	**21,030,627**	**18,281,772**	**12,479,751**	**16,011,917**	**13,911,057**
Net Transfers	(20,200,545)	(16,447,343)	(12,429,120)	(13,747,098)	(13,803,161)
Net Change in Fund Balance	830,082	1,834,429	50,631	2,264,818	107,896
Beginning Fund Balance	21,028,741	21,858,823	23,693,253	23,693,253	25,958,071
Ending Fund Balance	**21,858,823**	**23,693,253**	**23,743,884**	**25,958,071**	**26,065,967**
Reserve Requirement (18%)	*12,637,302*	*13,693,194*	*15,084,664*	*14,529,885*	*15,437,251*



General Fund Summary by Department

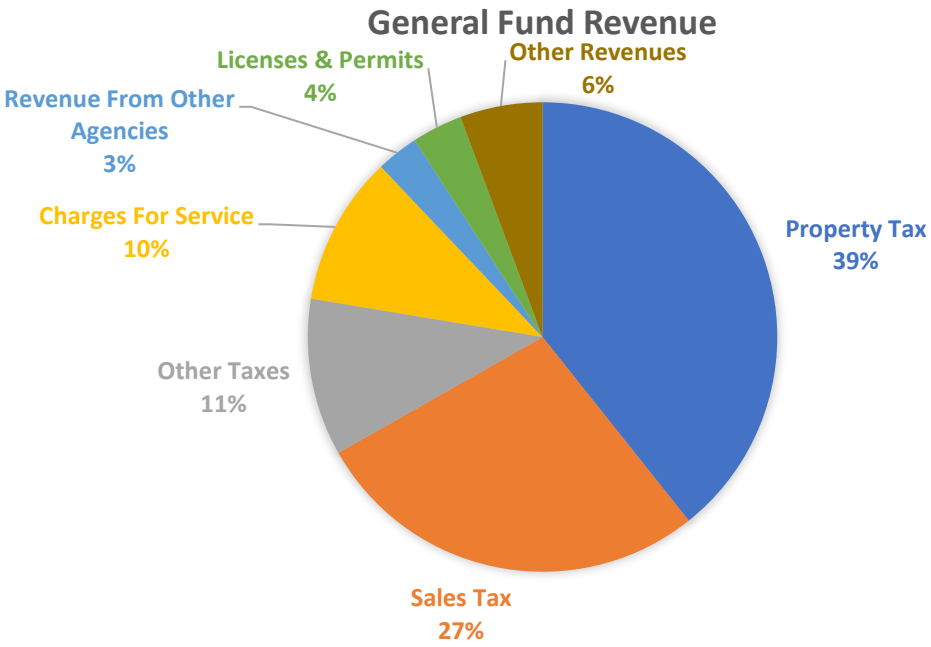
	FY2023-24 Actual	FY2024-25 Actual	Original Budget FY2025-26	Estimated FY2025-26	Proposed Budget FY2026-27	Increase/ (Decrease)
Revenue						
Community Development	4,652,573	5,070,762	6,629,900	5,314,100	5,499,080	(1,130,820)
Finance	107,157	112,157	96,800	96,650	99,200	2,400
Fire	5,945,949	8,744,494	5,439,330	7,686,005	7,692,290	2,252,960
General Revenue	77,914,005	78,040,540	80,620,510	81,142,971	83,838,600	3,218,090
Police	1,558,434	1,606,665	2,505,100	1,771,665	1,775,830	(729,270)
Public Works	1,059,744	780,455	991,800	722,110	768,560	(223,240)
Revenue Total	**91,237,862**	**94,355,072**	**96,283,440**	**96,733,501**	**99,673,560**	**3,390,120**
Expenditures						
Administration	1,688,010	1,994,065	2,138,973	2,358,255	2,100,009	(38,963)
City Clerk	333,267	460,842	442,507	410,840	902,083	459,576
Community Development	2,918,952	3,000,329	2,861,871	2,830,372	2,707,271	(154,600)
Community Services	2,482,431	2,635,576	2,721,240	2,718,272	2,642,449	(78,791)
Finance	3,258,698	3,339,388	3,978,207	3,903,293	4,326,300	348,093
Fire	22,361,570	24,764,411	26,210,482	26,086,062	26,074,602	(135,880)
Human Resources	722,156	808,664	871,100	927,910	1,019,489	148,389
Police	32,145,503	32,940,019	37,486,035	34,072,698	38,364,810	878,775
Public Safety	1,002,895	2,020,645	1,952,633	2,191,930	2,226,572	273,939
Public Services	-	83	-	-	-	-
Public Works	3,293,751	4,109,075	5,140,641	4,918,853	5,398,918	258,277
#N/A	-	204	-	303,100	-	-
Expenditures Total	**70,207,234**	**76,073,300**	**83,803,689**	**80,721,585**	**85,762,503**	**1,958,814**

Revenues Less Expenditures	**21,030,627**	**18,281,772**	**12,479,751**	**16,011,917**	**13,911,057**
Net Transfers	(20,200,545)	(16,447,343)	(12,429,120)	(13,747,098)	(13,803,161)
Net Change in Fund Balance	830,082	1,834,429	50,631	2,264,818	107,896
Beginning Fund Balance	21,028,741	21,858,823	23,693,253	23,693,253	25,958,071
Ending Fund Balance	**21,858,823**	**23,693,253**	**23,743,884**	**25,958,071**	**26,065,967**
Reserve Requirement (18%)	*12,637,302*	*13,693,194*	*15,084,664*	*14,529,885*	*15,437,251*



General Fund Revenue Summary

	FY2023-24 Actual	FY2024-25 Actual	Original Budget FY2025-26	Estimated FY2025-26	Proposed Budget FY2026-27	Increase/ (Decrease)
Property Tax	34,653,005	36,517,499	37,345,400	37,978,200	39,167,900	1,822,500
Sales Tax	26,222,939	25,812,284	26,500,000	26,600,000	27,398,000	898,000
Other Taxes	9,984,854	9,981,370	10,534,000	10,308,131	10,797,930	263,930
Charges For Service	8,503,455	9,788,854	8,957,830	9,889,665	10,264,680	1,306,850
Licenses & Permits	2,822,757	3,027,649	4,101,000	3,399,700	3,484,220	(616,780)
From Other Agencies	3,405,209	4,282,526	3,847,000	3,127,625	2,896,200	(950,800)
Use of Money & Property	3,202,258	2,439,780	1,915,000	1,560,000	1,763,000	(152,000)
Other Revenues	169,835	194,409	137,400	1,634,900	1,624,730	1,487,330
Interdept Charges	1,196,210	1,196,210	1,196,210	1,196,210	1,208,170	11,960
Fines & Forfeitures	1,077,341	1,114,492	1,749,600	1,039,070	1,068,730	(680,870)
Grand Total	**91,237,862**	**94,355,072**	**96,283,440**	**96,733,501**	**99,673,560**	**3,390,120**



Revenue Sources

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

- Based on anticipated tax rolls, Property tax increased by 3% over the end of year estimate.
- Sales tax has increased slightly by 3%. 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% (excluding one hotel), and Business License Tax increased by 3%.

General Fund Revenue

	FY2023-24 Actuals	FY2024-25 Actuals	Original Budget FY2025-26	Estimated FY2025-26	Proposed Budget FY2026-27	Increase/ (Decrease)
Property Tax						
Current Year Secured	15,347,040	16,161,250	16,816,800	16,807,700	17,311,900	495,100
Suppl In Lieu of VLF	14,881,607	15,592,416	16,060,000	16,216,100	16,703,000	643,000
Residual/Excess Tax Increment	4,424,358	4,763,834	4,468,600	4,954,400	5,153,000	684,400
Property Tax Total	**34,653,005**	**36,517,499**	**37,345,400**	**37,978,200**	**39,167,900**	**1,822,500**
Sales Tax						
Sales & Use Taxes	26,222,939	25,812,284	26,500,000	26,600,000	27,398,000	898,000
Sales Tax Total	**26,222,939**	**25,812,284**	**26,500,000**	**26,600,000**	**27,398,000**	**898,000**
Other Taxes						
Franchise	5,052,041	5,369,545	5,556,700	5,530,631	5,724,000	167,300
Business License Tax	2,800,100	2,669,071	2,854,000	2,694,300	2,775,100	(78,900)
Transient Occupancy Tax	1,728,098	1,600,168	1,622,500	1,730,000	1,833,330	210,830
Documentary Transfer Tax	402,293	341,438	498,000	351,700	464,000	(34,000)
Contractors License Tax	2,320	1,148	2,800	1,500	1,500	(1,300)
Other Taxes Total	**9,984,854**	**9,981,370**	**10,534,000**	**10,308,131**	**10,797,930**	**263,930**
Charges For Service						
Ambulance Services	4,609,007	5,942,649	3,923,923	6,200,000	6,324,000	2,400,077
Plan Check Fees	1,180,376	1,312,526	1,740,700	1,310,000	1,375,500	(365,200)
Planning Filing Fees	362,698	452,774	435,400	435,400	440,000	4,600
EMS Treatment Fee	271,283	256,842	316,107	316,107	325,590	9,483
Fire Plan Check/Insp. Fees	272,590	284,880	362,600	200,000	290,000	(72,600)
Facility Rental - Ccc	250,959	212,045	233,700	160,000	168,000	(65,700)
Towing Franchise	174,758	144,546	222,000	150,000	150,000	(72,000)
Recreation Classes/Programs - Ccc	210,211	131,313	140,400	131,500	132,000	(8,400)
Plan Review Surcharge	128,945	147,912	194,400	100,000	125,000	(69,400)
Waste Management Fees	96,889	100,145	88,100	102,000	105,060	16,960
Jail Booking	46,909	83,458	100,000	100,000	100,000	-
Police Reimbursements	48,479	92,518	74,300	74,300	74,300	-
Service Fee - Credit/Debit Cards	67,300	72,481	68,000	68,000	69,800	1,800
Facility Rentals	38,178	48,204	71,800	33,880	67,600	(4,200)
Fire Seminar	73,063	68,452	59,000	60,000	60,000	1,000
Rental - Roller Hockey	50,864	51,882	39,300	56,630	56,630	17,330
Recreation Classes	36,611	50,124	30,800	50,000	50,000	19,200
Permit Document Retention Fee	39,486	38,878	46,300	40,000	40,000	(6,300)
Sportsplex Rentals	-	1,747	600	36,000	36,000	35,400
Admin Cost Recovery Fee	36,607	38,913	34,700	30,900	34,200	(500)

General Fund Revenue

	FY2023-24 Actuals	FY2024-25 Actuals	Original Budget FY2025-26	Estimated FY2025-26	Proposed Budget FY2026-27	Increase/ (Decrease)
Park Shelter Rentals	40,523	32,925	35,100	31,000	31,000	(4,100)
Senior Center Rentals	37,051	24,826	34,600	26,800	26,800	(7,800)
Business License Processing Fee	35,006	35,852	24,800	24,800	25,500	700
Ground Emerg. Med. Trans.	49,289	-	277,900	25,000	25,000	(252,900)
Senior Excursions	25,384	22,192	21,700	21,700	21,700	-
Paid Parking - Civic Center	22,584	22,108	16,400	16,400	18,200	1,800
Senior Classes	22,043	18,090	15,900	15,900	15,900	-
After Hours Plan Check	11,862	16,685	22,400	15,000	15,000	(7,400)
Facility Rentals - Shadow Oak	24,357	32,526	31,500	12,000	12,000	(19,500)
Fire Emergency Incident Billing Fee	67,596	7,153	36,600	8,900	9,000	(27,600)
Sports - Ccc	11,554	8,620	7,500	7,500	7,500	-
Misc Reimbursement	5,751	8,273	8,900	6,300	5,800	(3,100)
Foreclosure Registration	4,875	1,875	23,600	-	5,000	(18,600)
Search Fees	4,146	4,006	4,300	4,300	4,300	-
Special Events	3,997	4,295	2,600	4,000	4,000	1,400
Graffiti Restitution	2,950	2,081	3,900	3,900	3,300	(600)
Passport Services	4,165	3,815	6,400	3,200	3,200	(3,200)
Street Address Change Review	3,594	2,401	2,200	2,200	2,200	-
Fire Incident Report Copying	2,113	577	2,300	2,300	2,000	(300)
Palm View After School Program	1,090	1,425	1,000	1,000	1,000	-
Returned Check Fee	877	955	800	800	800	-
Senior Donations	506	1,694	700	700	700	-
Expedited Plan Check	75	587	600	300	600	-
Fire Life Safety Inspections	50	34	-	698	200	200
Clearance Letter & Process	370	3,470	200	200	200	-
Photocopying	33	10	100	50	100	-
Misc Reimbursements	(46,499)	7	-	-	-	-
Afterschool Program-Wescove	-	-	27,000	-	-	(27,000)
Afterschool Programs-Vine	172,900	83	166,700	-	-	(166,700)
Charges For Service Total	**8,503,455**	**9,788,854**	**8,957,830**	**9,889,665**	**10,264,680**	**1,306,850**
Licenses & Permits						
Building Permits	1,745,559	1,981,842	2,312,700	2,359,000	2,406,180	93,480
Electrical Permits	307,067	306,041	352,000	307,000	316,210	(35,790)
Plumbing Permits	159,558	151,197	216,100	151,000	155,530	(60,570)
Street Obstruction	127,866	123,884	226,500	125,000	125,000	(101,500)
Encroachment	94,848	51,454	244,600	122,300	122,300	(122,300)

General Fund Revenue

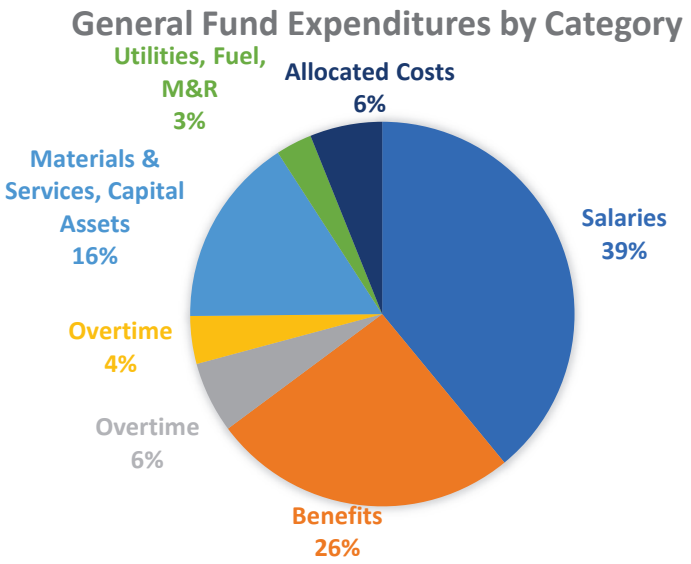
	FY2023-24 Actuals	FY2024-25 Actuals	Original Budget FY2025-26	Estimated FY2025-26	Proposed Budget FY2026-27	Increase/ (Decrease)
Grading	70,150	110,558	105,300	90,000	90,000	(15,300)
Animal Control	81,159	76,072	74,900	84,000	84,000	9,100
Fire Permit Fees	35,772	67,889	56,800	70,000	70,000	13,200
Excavation	83,356	93,177	68,700	50,000	68,700	-
Driveway Approach	13,955	10,749	15,700	15,700	15,700	-
Onsite Improvements	89,053	8,042	91,100	10,000	10,000	(81,100)
Other Licenses & Permits	4,797	3,819	154,000	6,900	6,900	(147,100)
Street Improvements	(7,947)	6,748	116,500	-	5,000	(111,500)
Walls (Retaining, Overheight)	15,346	14,956	56,000	5,000	5,000	(51,000)
Sidewalk	484	1,716	1,600	1,600	1,600	-
A.C. & P.C.C. Paving	(878)	18,920	7,900	1,000	1,000	(6,900)
Curb Drains, All Other Insp	181	585	500	500	500	-
Curb & Gutter	478	-	-	600	500	500
Sewer Maintenance	-	-	100	100	100	-
Miscellaneous Sewer Facilities	1,952	-	-	-	-	-
Licenses & Permits Total	**2,822,757**	**3,027,649**	**4,101,000**	**3,399,700**	**3,484,220**	**(616,780)**
From Other Agencies						
Prop A Exchange	2,250,000	1,500,000	2,625,000	1,500,000	1,500,000	(1,125,000)
Mutual Aid Cost Reimbursemen	495,583	2,048,315	321,000	690,000	473,500	152,500
School Resource Officer Reimb	189,782	288,172	306,000	308,640	317,900	11,900
Crossing Guard Aid	119,611	181,603	191,000	191,000	191,000	-
St Motor Vehicle Lieu Tx	135,388	172,768	178,000	167,530	170,900	(7,100)
Fire State Mandated Inspect	59,042	56,891	68,300	105,000	105,000	36,700
State Mandated Revenue	93,811	4,515	103,700	111,455	83,900	(19,800)
P.O.S.T.	60,690	30,262	54,000	54,000	54,000	-
State Grant	1,302	-	-	-	-	-
From Other Agencies Total	**3,405,209**	**4,282,526**	**3,847,000**	**3,127,625**	**2,896,200**	**(950,800)**
Use of Money & Property						
Interest Income	1,560,188	1,110,973	1,145,000	960,000	1,160,000	15,000
Rent	602,386	598,681	770,000	600,000	603,000	(167,000)
Fair Value Adjustment	1,039,685	730,126	-	-	-	-
Use of Money & Property Total	**3,202,258**	**2,439,780**	**1,915,000**	**1,560,000**	**1,763,000**	**(152,000)**
Other Revenues						
Miscellaneous	113,205	130,231	77,700	1,563,700	1,564,100	1,486,400
Advertising Revenue	26,152	31,506	28,600	28,600	30,030	1,430
Proceeds From Auction	18,076	2,260	18,000	30,000	18,000	-

General Fund Revenue

	FY2023-24 Actuals	FY2024-25 Actuals	Original Budget FY2025-26	Estimated FY2025-26	Proposed Budget FY2026-27	Increase/ (Decrease)
Final Map	9,576	23,039	13,100	10,000	10,000	(3,100)
Proceeds From Sale	-	-	-	1,900	1,900	1,900
Claims Settlements	550	600	-	600	600	600
Sale Maps/Plans/Documents	-	674	-	100	100	100
Contractual Reimbursement	2,276	6,100	-	-	-	-
Other Revenues Total	**169,835**	**194,409**	**137,400**	**1,634,900**	**1,624,730**	**1,487,330**
Interdept Charges						
Overhead	1,196,210	1,196,210	1,196,210	1,196,210	1,208,170	11,960
Interdept Charges Total	**1,196,210**	**1,196,210**	**1,196,210**	**1,196,210**	**1,208,170**	**11,960**
Fines & Forfeitures						
Parking Code Fines	504,482	445,118	1,100,000	458,470	472,230	(627,770)
Vehicle Code Fines	257,637	250,735	252,300	252,300	254,800	2,500
Late Payment Penalty	152,661	228,665	196,000	196,000	206,000	10,000
Vehicle Impound Fees	50,066	39,045	51,200	46,300	47,700	(3,500)
Admin Citation-Comm Enhanceme	100,244	76,280	107,100	43,000	45,000	(62,100)
Collection Agency Fee	13,512	41,181	28,000	28,000	28,000	-
Administrative Citations	(1,261)	33,468	15,000	15,000	15,000	-
Fines & Forfeitures Total	**1,077,341**	**1,114,492**	**1,749,600**	**1,039,070**	**1,068,730**	**(680,870)**
Grand Total	**91,237,862**	**94,355,072**	**96,283,440**	**96,733,501**	**99,673,560**	**3,390,120**

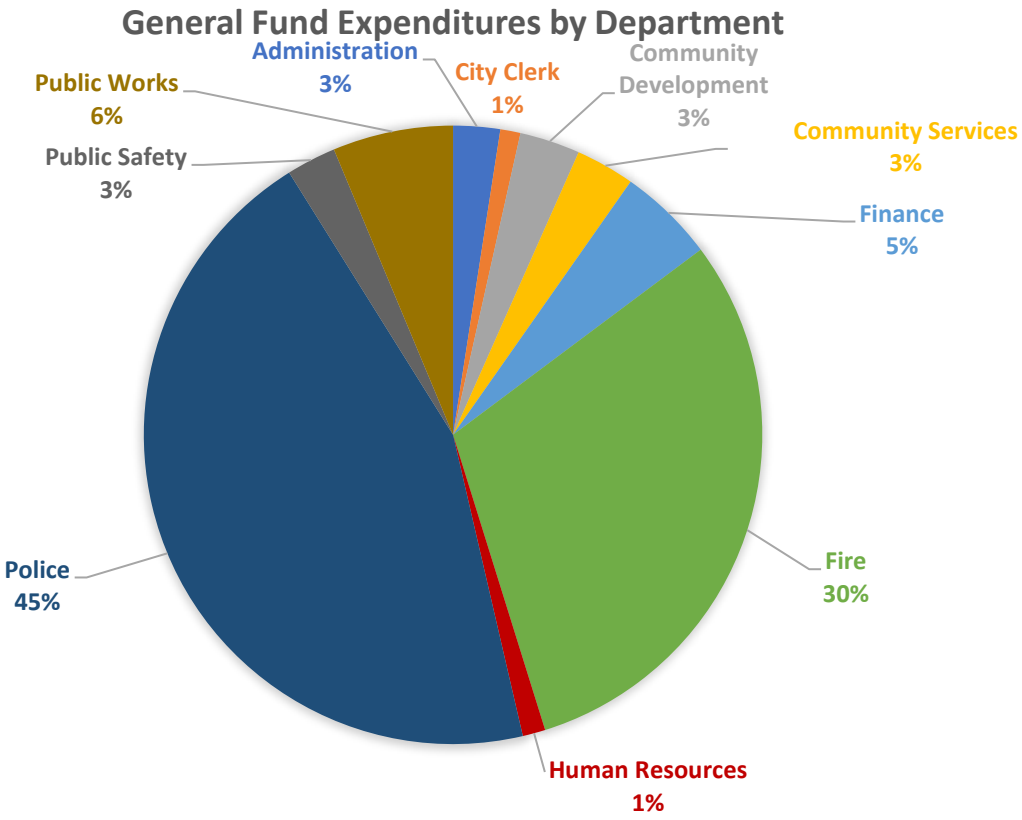
General Fund Expenditure Summary

	FY2023-24 Actuals	FY2024-25 Actuals	Original Budget FY2025-26	Estimated FY2025-26	Proposed Budget FY2026-27	Increase/ (Decrease)
Salaries & Benefits						
Salaries	27,781,349	27,686,341	32,548,645	29,439,260	33,497,003	948,358
Benefits	17,860,675	18,813,565	21,595,716	19,655,054	22,123,844	528,128
PERS UAL Payment	-	1,647,387	3,384,366	3,271,950	4,655,819	1,271,453
Overtime	6,859,483	7,647,146	7,141,254	7,589,870	3,459,200	(3,682,054)
Mutual Aid Overtime	386,569	1,534,249	288,900	600,000	450,000	161,100
Salaries & Benefits Total	**52,888,076**	**57,328,688**	**64,958,881**	**60,556,134**	**64,185,866**	**(773,015)**
Materials & Services						
Materials & Services	11,909,154	12,161,369	11,556,530	13,017,378	13,731,486	2,174,956
Utilities	1,325,646	1,544,766	1,637,200	1,516,324	1,661,740	24,540
Fuel	738,510	674,856	772,758	781,751	759,938	(12,820)
Maintenance & Repairs	73,238	118,503	167,800	149,700	198,700	30,900
Materials & Services Total	**14,046,548**	**14,499,494**	**14,134,288**	**15,465,153**	**16,351,864**	**2,217,576**
Allocated Costs						
Allocated Costs	3,268,330	4,245,117	4,636,520	4,626,298	5,224,773	588,253
Allocated Costs Total	**3,268,330**	**4,245,117**	**4,636,520**	**4,626,298**	**5,224,773**	**588,253**
Capital Assets						
Capital Assets	4,281	-	74,000	74,000	-	(74,000)
Capital Assets Total	**4,281**	**-**	**74,000**	**74,000**	**-**	**(74,000)**
Grand Total	**70,207,234**	**76,073,300**	**83,803,689**	**80,721,585**	**85,762,503**	**1,958,814**



General Fund Expenditure Summary by Department

	FY2023-24 Actual	FY2024-25 Actual	Original Budget FY2025-26	Estimated FY2025-26	Proposed Budget FY2026-27	Increase/ (Decrease)
Administration	1,688,010	1,994,065	2,138,973	2,358,255	2,100,009	(38,963)
City Clerk	333,267	460,842	442,507	410,840	902,083	459,576
Community Development	2,918,952	3,000,329	2,861,871	2,830,372	2,707,271	(154,600)
Community Services	2,482,431	2,635,576	2,721,240	2,718,272	2,642,449	(78,791)
Finance	3,258,698	3,339,388	3,978,207	3,903,293	4,326,300	348,093
Fire	22,361,570	24,764,411	26,210,482	26,086,062	26,074,602	(135,880)
Human Resources	722,156	808,664	871,100	927,910	1,019,489	148,389
Police	32,145,503	32,940,019	37,486,035	34,072,698	38,364,810	878,775
Public Safety	1,002,895	2,020,645	1,952,633	2,191,930	2,226,572	273,939
Public Works	3,293,751	4,109,075	5,140,641	4,918,853	5,398,918	258,277
Grand Total	**70,207,234**	**76,073,013**	**83,803,689**	**80,418,485**	**85,762,503**	**1,958,814**

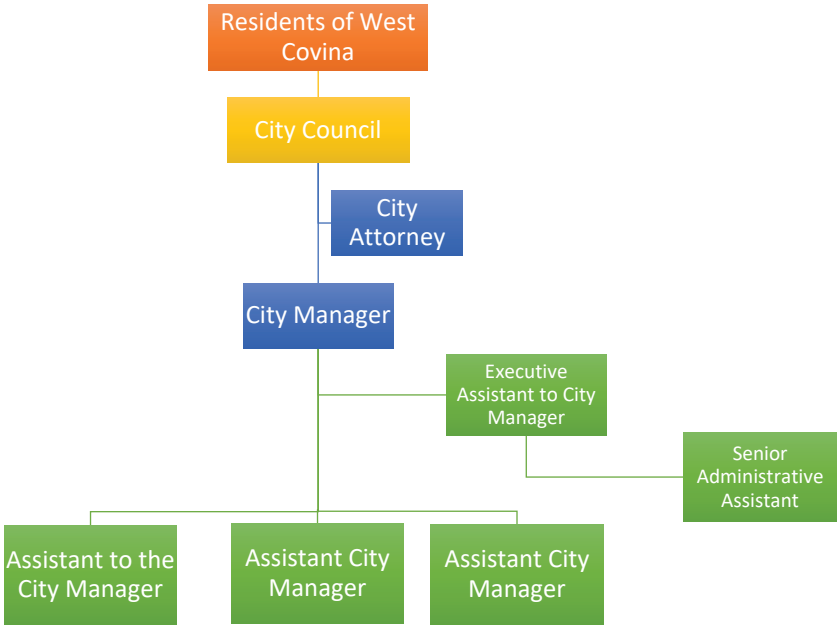


General Fund

Administration Department

The Administration Department consists of three divisions: the City Council, City Manager, and City Attorney. The City Manager and City Attorney are appointed by the Council. The City Attorney is currently contracted out.

Organization Chart



	FY 2023-24 Actual	FY 2024-25 Actual	Original Budget FY 2025-26	Estimated FY 2025-26	Proposed Budget FY 2026-27	Change
Administration						
Full-time						
ASSISTANT CITY MANAGER	2	1	2	2	2	0
ASSISTANT TO THE CITY MANAGER	0	1	1	1	1	0
CITY MANAGER	1	1	1	1	1	0
EXEC ASSISTANT TO CITY MANAGER	1	1	1	1	1	0
SR ADMINISTRATIVE ASSISTANT	1	1	1	1	1	0
Full-time Total	**5**	**5**	**6**	**6**	**6**	**0**
Administration Total	**5**	**5**	**6**	**6**	**6**	**0**

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.

General Fund

Administration Department

About

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

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

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

Expenditures

	FY2023-24 Actuals	FY2024-25 Actuals	FY 2025-26 Original Budget	FY 2025-26 Estimate	FY 2026-27 Budget	Increase/ (Decrease)
Salaries & Benefits	**60,527**	**131,061**	**201,959**	**181,900**	**209,596**	**7,637**
Salaries	54,594	88,803	121,620	111,230	121,620	-
Benefits	5,933	42,258	80,339	70,670	87,976	7,637
Materials & Services	**33,251**	**51,283**	**39,600**	**36,800**	**34,100**	**(5,500)**
Materials & Services	32,651	50,572	38,800	36,000	33,000	(5,800)
Utilities	600	711	800	800	1,100	300
Grand Total	**93,778**	**182,344**	**241,559**	**218,700**	**243,696**	**2,137**

General Fund

Administration Department

City Manager's Office

Mission Statement

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

About

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

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

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

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

- Advanced the Go West Covina Micro Transit Program: Continued this innovative transportation initiative that improves local mobility and provides residents with more flexible, affordable, and environmentally friendly travel options. The program reflects the City's commitment to accessible public transportation and sustainable urban planning.
- Initiated the Parks and Recreation Master Plan Process: The City Manager's Office began the development of a comprehensive Parks and Recreation Master Plan to guide future improvements to park facilities and recreational programming. The process has included robust community engagement through workshops and surveys to ensure the plan reflects the needs and aspirations of West Covina residents.
- Launched New City Website: Recognizing the importance of digital accessibility and user-friendly design, the City embarked on the development of a new website aimed at improving access to City services, increasing transparency, and enhancing the overall user experience for residents and businesses.
- Advanced the Establishment of the West Covina Health Department: The City Manager's Office continues to work in close coordination with the California Department of Public Health (CDPH) on the establishment of a local health department. This critical effort underscores the City's dedication to expanding public health services and ensuring community well-being.
- The City Manager's Office remains focused on advancing initiatives that promote sustainable growth, community engagement, and operational excellence. These achievements demonstrate the City's ongoing commitment to innovation, service delivery, and responsiveness to community needs.
- Continued to publish the publication of the Discover West Covina Community Newsletter.

General Fund

Administration Department

Expenditures

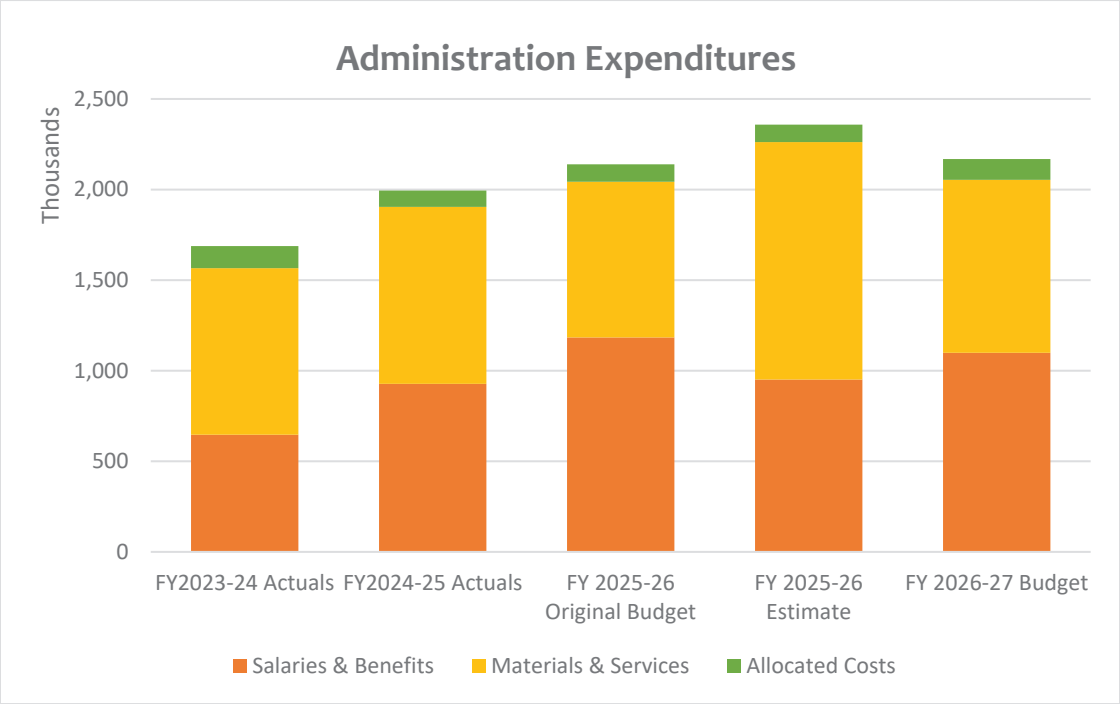
	FY2023-24 Actuals	FY2024-25 Actuals	FY 2025-26 Original Budget	FY 2025-26 Estimate	FY 2026-27 Budget	Increase/ (Decrease)
Salaries & Benefits						
Salaries	387,644	549,851	706,385	376,150	549,047	(157,338)
Benefits	256,056	343,963	410,622	432,250	439,795	29,173
Overtime	2,755	7,532	4,706	10,000	4,754	48
PERS UAL Payment	-	26,275	61,605	133,000	37,559	(24,046)
Salaries & Benefits Total	646,455	927,620	1,183,318	951,400	1,031,155	(152,162)
Materials & Services						
Fuel	245	158	215	215	194	(21)
Materials & Services	916,742	974,318	854,100	1,303,300	946,750	92,650
Utilities	2,332	1,644	2,600	2,600	2,400	(200)
Maintenance & Repairs	659	935	2,500	4,500	5,000	2,500
Materials & Services Total	919,977	977,055	859,415	1,310,615	954,344	94,929
Allocated Costs						
Allocated Costs	121,320	89,390	96,240	96,240	114,510	18,270
Allocated Costs Total	121,320	89,390	96,240	96,240	114,510	18,270
Grand Total	1,687,752	1,994,065	2,138,973	2,358,255	2,100,009	(38,963)

Major Changes

- Salaries decreased due to the reallocation of Community & Economic Development (CED) division positions out of Administration.
- The CED was moved from Administration to Community Development, shifting related cost and responsibilities.
- Workers' Compensation and General Liability cost increased as part of updated actuarial estimates and were redistributed accordingly.
- Materials & Services increased, primarily driven by higher Legal & Litigation services.

General Fund

Administration Department



Expenditures by Division

	FY2023-24 Actuals	FY2024-25 Actuals	FY 2025-26 Original Budget	FY 2025-26 Estimate	FY 2026-27 Budget	Increase/ (Decrease)
1110-City Council	**93,778**	**182,344**	**241,559**	**218,700**	**243,696**	**2,137**
Salaries & Benefits	**60,527**	**131,061**	**201,959**	**181,900**	**209,596**	**7,637**
Materials & Services	**33,251**	**51,283**	**39,600**	**36,800**	**34,100**	**(5,500)**
1120-City Manager	**773,612**	**956,285**	**1,147,414**	**934,555**	**1,009,313**	**(138,100)**
Salaries & Benefits	**585,928**	**796,559**	**981,359**	**769,500**	**821,559**	**(159,799)**
Materials & Services	**66,364**	**70,336**	**69,815**	**68,815**	**73,244**	**3,429**
Allocated Costs	**121,320**	**89,390**	**96,240**	**96,240**	**114,510**	**18,270**
1140-City Attorney	**820,363**	**855,436**	**750,000**	**1,205,000**	**847,000**	**97,000**
Materials & Services	**820,363**	**855,436**	**750,000**	**1,205,000**	**847,000**	**97,000**
Grand Total	**1,687,752**	**1,994,065**	**2,138,973**	**2,358,255**	**2,100,009**	**(38,963)**

General Fund

City Clerk Department

Mission Statement

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

About

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

Administration

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



Elections

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

Political Reform Act

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

Public Records Act & Public Information

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

Commissions

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

General Fund

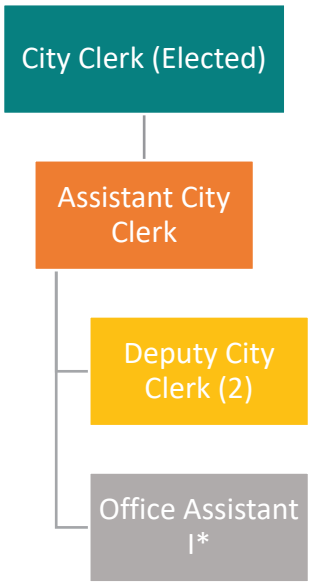
City Clerk Department

Records Management Program

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

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

Organization Chart



**Part-Time*

	FY 2023-24 Actual	FY 2024-25 Actual	Original Budget FY 2025-26	Estimated FY 2025-26	Proposed Budget FY 2026-27	Change
City Clerk						
Full-time						
ASSISTANT CITY CLERK	1	1	1	1	1	0
DEPUTY CITY CLERK	1	1	1	2	2	1
Full-time Total	**2**	**2**	**2**	**3**	**3**	**1**
Part-time						
OFFICE ASSISTANT I	1	1	1	1	1	0
Part-time Total	**1**	**1**	**1**	**1**	**1**	**0**
City Clerk Total	**3**	**3**	**3**	**4**	**4**	**1**

General Fund

City Clerk Department

Goals and Objectives

1. Successfully manager and support the November 3, 2026, election for Council Districts 2, 4, and 2 including the City Clerk and City Treasurer.
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. Effectively implement the regulation of Title II of the American with Disabilities Act extending compliance for web content and mobile applications.
5. Continue conversion of official City documents to electronic format on an on-going basis in accordance with our records retention schedule through the implementation of the Laserfiche Electronic Document Management System.

Accomplishments

- Prepared, published, and distributed 47 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 1052 Public Records Act requests.
- Received and processed 75 claims for damages, 148 subpoenas, and 15 summons.

Performance Measures

Measure	Department Goal or Objective Addressed	FY 2024-25 Estimate	FY 2025-26 Total	FY 2026-27 Estimate
Percentage of Public Records Act requests received and fulfilled within 10 days of request.	#1	95%	80%	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	99%	95%	100%

General Fund

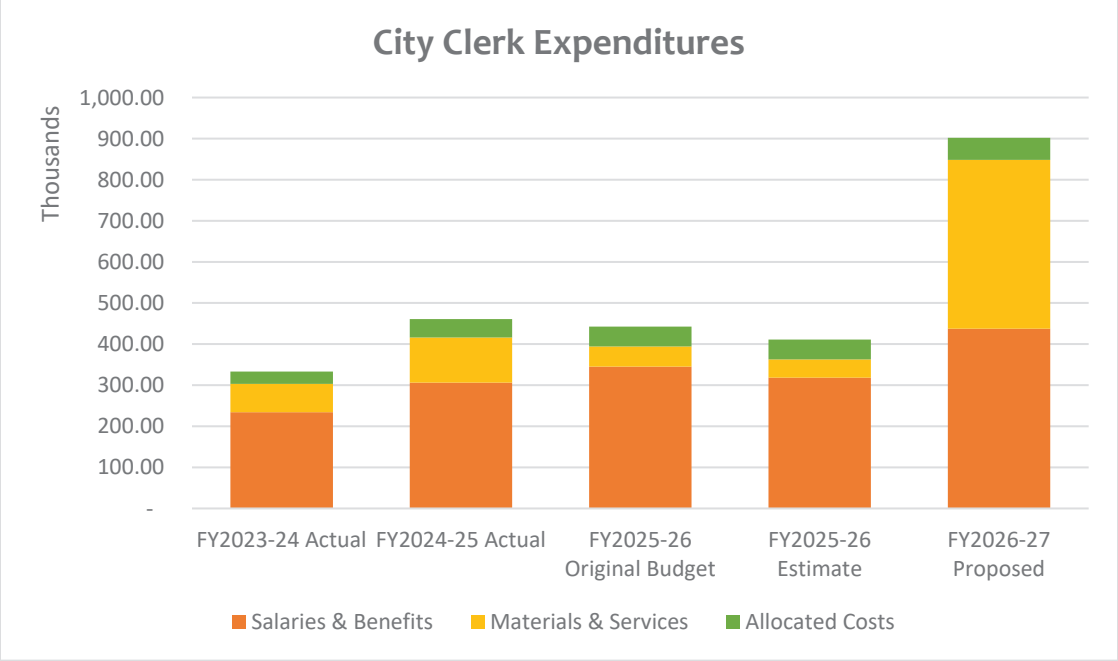
City Clerk Department

Expenditures

	FY2023-24 Actual	FY2024-25 Actual	FY2025-26 Original Budget	FY2025-26 Estimate	FY2026-27 Proposed	Increase/ (Decrease)
Salaries & Benefits	**234,091**	**306,425**	**345,337**	**318,310**	**437,693**	**92,356**
Salaries	179,429	232,829	252,209	203,900	338,370	86,161
Benefits	54,661	61,049	68,495	61,280	82,733	14,238
PERS UAL Payment	-	12,546	24,633	53,130	16,590	(8,043)
Materials & Services	**69,197**	**109,717**	**49,050**	**44,410**	**410,630**	**361,580**
Materials & Services	67,613	104,652	45,850	40,410	406,630	360,780
Maintenance & Repairs	1,584	5,064	3,200	4,000	4,000	800
Allocated Costs	**29,980**	**44,700**	**48,120**	**48,120**	**53,760**	**5,640**
Allocated Costs	29,980	44,700	48,120	48,120	53,760	5,640
Grand Total	**333,267**	**460,842**	**442,507**	**410,840**	**902,083**	**459,576**

Major Changes

- Salary increased due to the addition of a Deputy City Clerk position to meet higher Pubic Records Request PRR and election workload demands.
- Workers' Compensation and General Liability cost increased as part of updated actuarial estimates and were redistributed accordingly.
- Materials & Services increased, primarily due to cost associated with elections in FY 2026-27.



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.

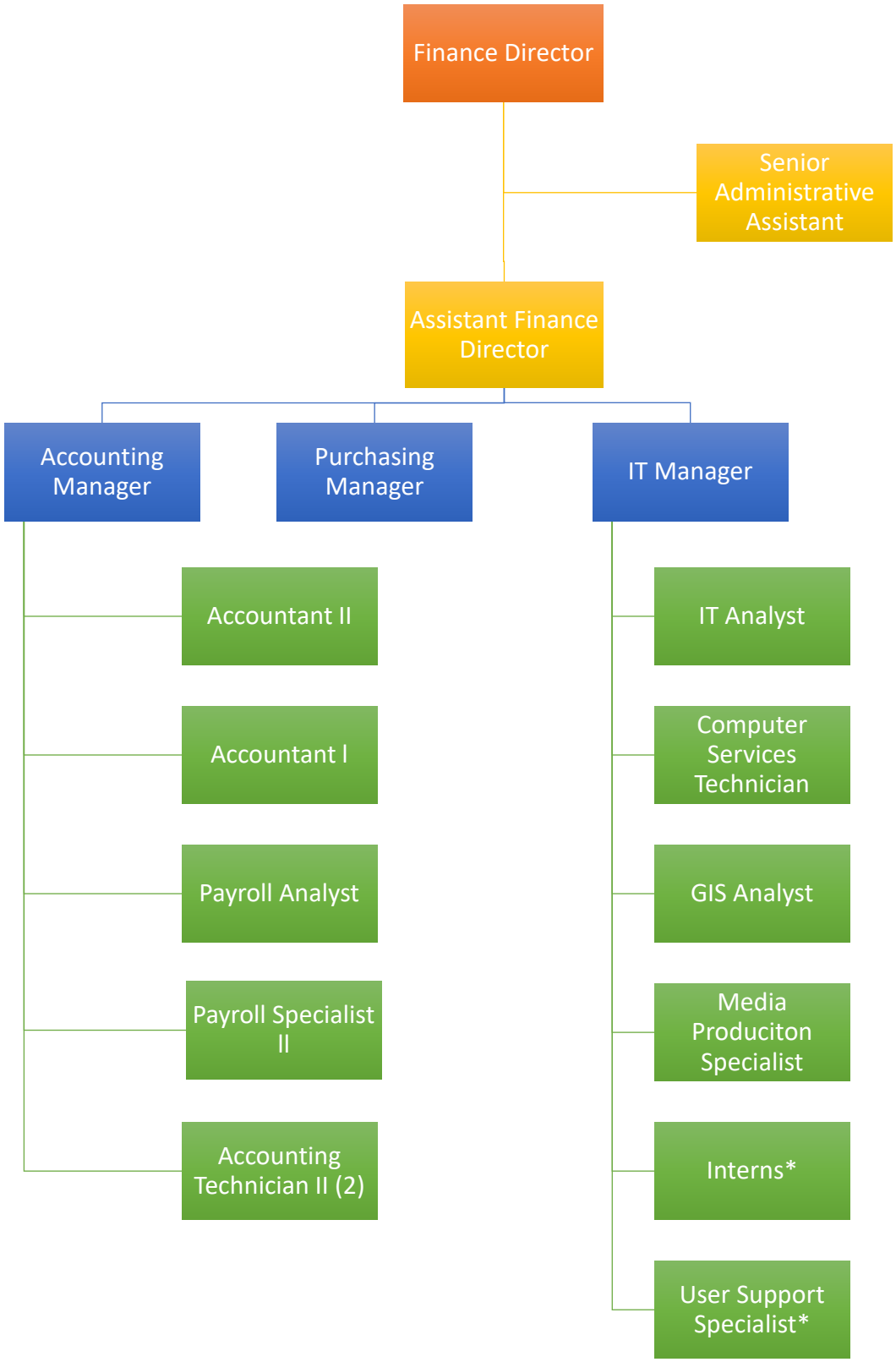


IT is also responsible for the administration of citywide telecommunications including the City's telephone system and City cell phones.

General Fund

Finance Department

Organization Chart



**Part-time*

General Fund

Finance Department

	FY 2023-24 Actual	FY 2024-25 Actual	Original Budget FY 2025-26	Estimated FY 2025-26	Proposed Budget FY 2026-27	Change
Finance						
Full-time						
ACCOUNTANT I	0	0	0	1	1	1
ACCOUNTANT II	2	2	2	1	1	-1
ACCOUNTING MANAGER	0	0	1	1	1	0
ACCOUNTING TECHNICIAN II	2	2	2	2	2	0
ASSISTANT FINANCE DIRECTOR	1	1	1	1	1	0
FINANCE DIRECTOR	1	1	1	1	1	0
PAYROLL ANALYST	0	0	0	1	1	1
PAYROLL SPECIALIST	2	2	2	0	0	-2
PAYROLL SPECIALIST II	0	0	0	1	1	1
PURCHASING MANAGER	1	1	1	1	1	0
SENIOR ACCOUNTANT	1	1	0	0	0	0
SR ADMINISTRATIVE ASSISTANT	1	1	1	1	1	0
Full-time Total	**11**	**11**	**11**	**11**	**11**	**0**
Finance Total	**11**	**11**	**11**	**11**	**11**	**0**
Information Technology						
Full-time						
COMPUTER SERVICES TECHNICIAN	1	1	1	1	1	0
GIS ANALYST	1	1	1	1	1	0
INFORMATION TECH ANALYST I	1	1	1	1	1	0
INFORMATION TECH MANAGER	1	1	1	1	1	0
MEDIA PRODUCTION SPECIALIST	0	0	0	0	1	1
Full-time Total	**4**	**4**	**4**	**4**	**5**	**1**
Part-time						
CABLE PRODUCTION ASSISTANT	1	1	1	1	0	-1
INTERN	1	1	1	1	1	0
USER SUPPORT SPECIALIST	1	1	1	1	1	0
Part-time Total	**3**	**3**	**3**	**3**	**2**	**-1**
Information Technology Total	**7**	**7**	**7**	**7**	**7**	**0**

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.

Finance Department

Other Objectives related to this goal:

2. Coordinate the exchange of Proposition A funds to generate General Fund revenue.
3. Receive Government Finance Officers Association's Certificate of Achievement for Excellence in Financial Reporting Award Program for the Fiscal Year ended June 30, 2025, and Fiscal year ended June 30 2026.
4. Receive Government Finance Officers Association's Distinguished Budget Presentation Awards Program for the Fiscal Year ended June 30, 2025.
5. Complete the Successor Agency reconciliation and secure repayment of all current and past enforceable obligations.
6. Develop a plan to begin addressing the City's Other Post-Employment Benefits (OPEB) Liability.
7. Develop ideas to improve long-term forecasting.

City Council Goal: VI. A Well-Planned Community

Objectives:

8. Implement upgrade of new permit software by July 1, 2026.

Other Objectives related to this goal:

9. Launch a transparency website open to public for all invoices, expenses and revenue of the City.

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, 2024.
- Received the Government Finance Officers Association's Certificate of Achievement for Excellence in Financial Reporting Program (COA) for report ending June 30, 2024.
- Assisted in updating Master Fee Schedule.
- Updated the City's Long-Range Financial Forecast.
- Upgrade City's microwave system to ensure network connectivity between city sites.
- Updated the City's website.
- 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.
- 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.

General Fund

Finance Department

Performance Measures

Metric	Department Goal or Objective Addressed	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Estimate
Percent of Actual General Fund Revenue within Original Budget	#1	3.4%	.05%	3.5%
Significant Audit Findings	#1	0	0	0

Expenditures

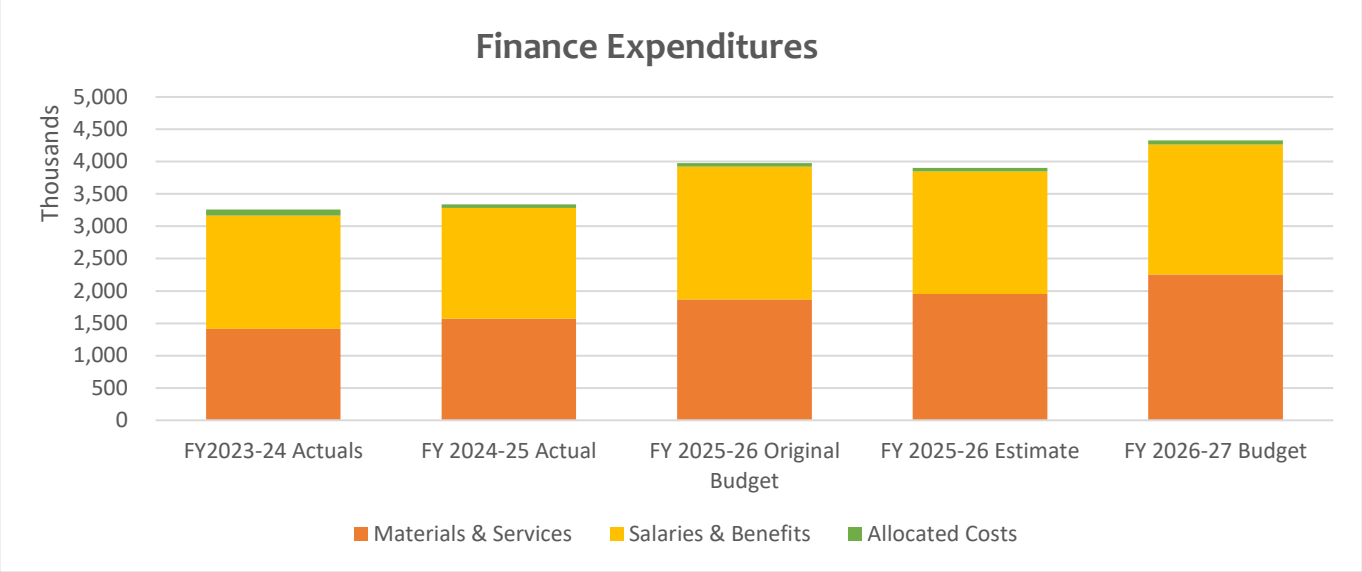
	FY2023-24 Actuals	FY2024-25 Actuals	FY 2025-26 Original Budget	FY 2025-26 Estimate	FY 2026-27 Budget	Increase/ (Decrease)
Salaries & Benefits						
Salaries	1,347,489	1,269,395	1,518,591	1,233,580	1,547,917	29,326
Benefits	401,253	362,938	388,841	347,434	404,321	15,480
Overtime	2,100	228	854	1,400	500	(354)
PERS UAL Payment	-	80,944	143,642	309,800	53,824	(89,818)
Salaries & Benefits Total	**1,750,841**	**1,713,504**	**2,051,928**	**1,892,214**	**2,006,562**	**(45,366)**
Materials & Services						
Fuel	1,385	663	1,184	1,184	954	(230)
Materials & Services	1,335,871	1,492,765	1,749,860	1,834,660	2,032,290	282,430
Utilities	71,898	73,871	84,200	84,200	137,540	53,340
Maintenance & Repairs	5958.36	3035.45	33800	33800	84500	50700
Materials & Services Total	**1,415,113**	**1,570,335**	**1,869,044**	**1,953,844**	**2,255,284**	**386,240**
Allocated Costs						
Allocated Costs	92,745	55,549	57,235	57,235	64,454	7,219
Allocated Costs Total	**92,745**	**55,549**	**57,235**	**57,235**	**64,454**	**7,219**
Grand Total	**3,258,698**	**3,339,388**	**3,978,207**	**3,903,293**	**4,326,300**	**348,093**

Major Changes

- Salary and benefits have increased based on anticipated step increases.
- Workers' Compensation and General Liability cost increased as part of updated actuarial estimates and were redistributed accordingly.
- Materials & Services increased, primarily driven by higher Professional Services, Accounting & Auditing, and Network Maintenance.

General Fund

Finance Department



Expenditures by Division

	FY2023-24 Actuals	FY2024-25 Actuals	FY 2025-26 Original Budget	FY 2025-26 Estimate	FY 2026-27 Budget	Increase/ (Decrease)
Information Technology	**1,180,916**	**1,255,203**	**1,576,074**	**1,514,169**	**1,796,544**	**220,470**
Salaries & Benefits	499,068	504,991	615,075	553,170	675,726	60,651
Materials & Services	679,883	747,023	960,144	960,144	1,119,424	159,280
Allocated Costs	1,965	3,189	855	855	1,394	539
Finance Administration	**2,077,783**	**2,084,185**	**2,402,133**	**2,389,124**	**2,529,755**	**127,622**
Salaries & Benefits	1,251,773	1,208,514	1,436,853	1,339,044	1,330,835	(106,018)
Materials & Services	735,230	823,312	908,900	993,700	1,135,860	226,960
Allocated Costs	90,780	52,360	56,380	56,380	63,060	6,680
Grand Total	**3,258,698**	**3,339,388**	**3,978,207**	**3,903,293**	**4,326,300**	**348,093**

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

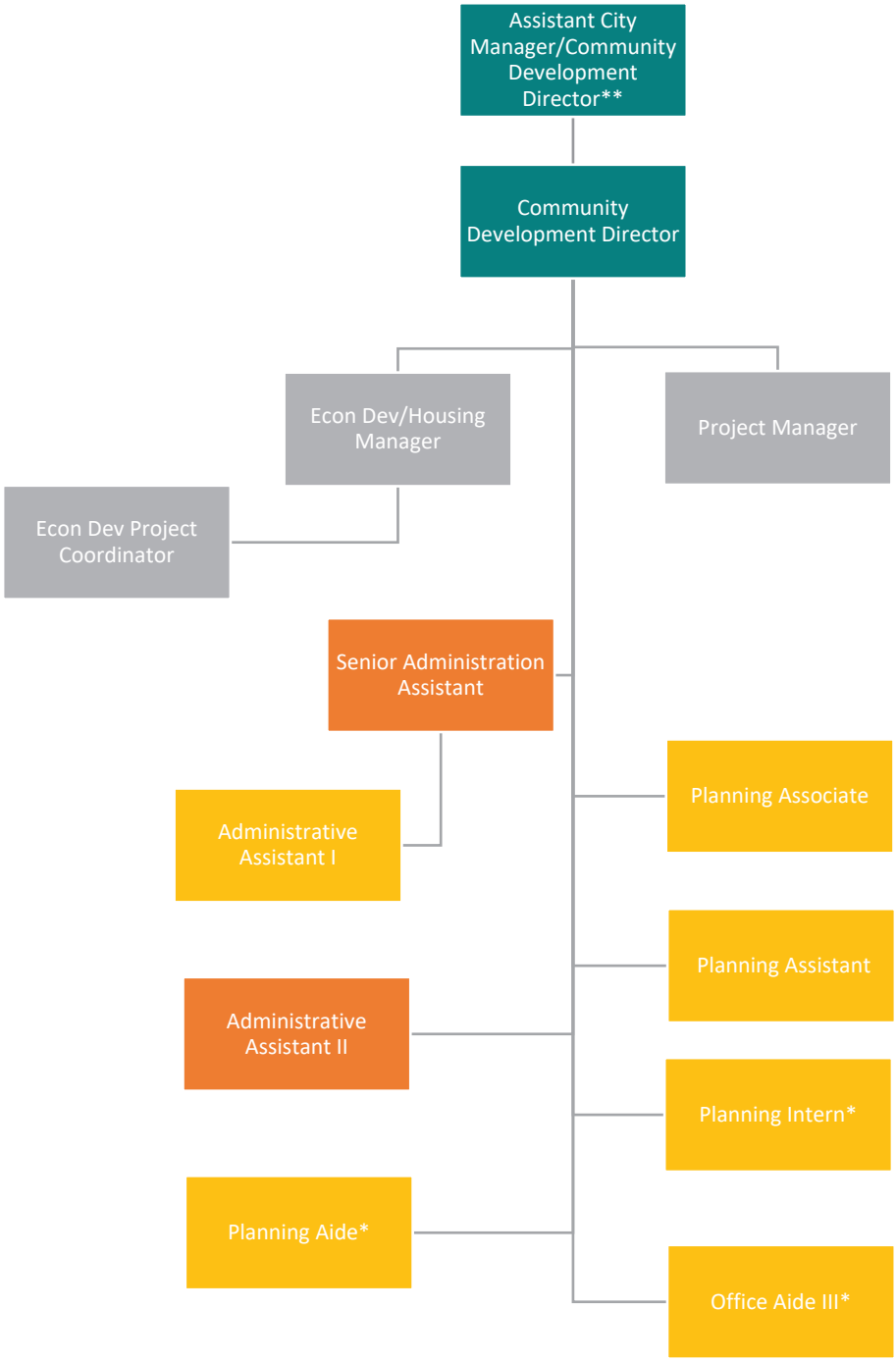
The Community Development Department is responsible for the development services of the City, including the comprehensive land use plan, and land development code. The Department includes the following Divisions:



General Fund

Community Development

Organization Chart



**Part-time*

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

General Fund

Community Development

	FY 2023-24 Actual	FY 2024-25 Actual	Original Budget FY 2025-26	Estimated FY 2025-26	Proposed Budget FY 2026-27	Change
Community Development						
Full-time						
ADMINISTRATIVE ASSISTANT I	1	1	1	1	1	0
ADMINISTRATIVE ASSISTANT II	1	1	1	1	1	0
COMM DEVELOPMENT DIRECTOR	0	0	0	0	1	1
DEPUTY COMM DEVELOP DIRECTOR	1	1	1	1	0	-1
ECON DEV PROJECT COORDINATOR	2	2	1	1	1	0
ECON DEV/HOUSING MANAGER	1	1	1	1	1	0
PLANNING ASSISTANT	1	1	1	1	1	0
PLANNING ASSOCIATE	1	1	1	1	1	0
PROJECT MANAGER	1	1	1	1	1	0
SR ADMINISTRATIVE ASSISTANT	1	1	1	1	1	0
Full-time Total	**10**	**10**	**9**	**9**	**9**	**0**
Part-time						
INTERN	1	1	1	2	1	0
OFFICE AIDE III	1	1	1	1	1	0
PLANNING AIDE	1	1	1	1	1	0
Part-time Total	**3**	**3**	**3**	**4**	**3**	**0**
Community Development Total	**13**	**13**	**12**	**13**	**12**	**0**

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 Avenue North (2 new retail buildings); 987 S. Glendora Avenue (Haven City renovations); 205 N. Citrus Avenue (Toyota Dealership); 1200 Lakes Drive (Edwards Cinema Theater remodel); 1135 S Sunset Ave (remodel 3rd and 4th floor primary care and OBGYN clinic for Emanate Health); 2753 Eastland (Hobby Lobby TI); 702 N Azusa (Tungsten Adult Care); and 1211 E Badillo (Greenlaw TI for Old Faith Community Church site)

Performance Measures

Measure	Department Goal or Objective Addressed	FY 2024-25 Actual	FY 2025-26 Estimate	FY 2026-27 Estimate
Building Permits Issued	#1	1,944	1,524	1,800
New Single-Family Residence	#1	202	141	370
New Multi-Family Residence	#1	3	0	110
New Commercial	#1	0	1	1
Electrical Permits Issued	#1	1,290	1,142	1,300
Mechanical Permits Issued	#1	549	455	600
Plumbing Permits Issued	#1	696	519	700
Total Permits Issued	#1	4,479	3,640	4,400
Valuation of Permits	#1	$86,000,000	$65,000,000	$95,000,000

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: Good Practices of Accessible Urban Development.
7. Establish and implement an ADA Transition Plan.
8. Update and audit Landscape Maintenance Districts.
9. Assess and upgrade the City's sewer collection system.
10. Complete a precise plan for the new Fire Station #1.
11. Oversee development and implementation of the City's five-year Capital Improvement Program (CIP) projects.
12. Implement recommendations from the City's Pavement Management Program.
13. Research grant opportunities to fund street, park, landscape, safety, conservation, and environmental programs/projects.

General Fund

Community Development

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

Accomplishments

- Responded to complaints of illicit (polluted) discharges to the storm drain system.
- Provided stormwater pollution prevention outreach materials to inspected businesses, as well as to auto parts stores, home improvement stores, landscaping/gardening centers, and pet shops within the city.
- Conducted NPDES staff training to Public Works, Code Enforcement, Engineering, Building, and Planning staff.
- Developed a prioritized inventory of catch basins to retrofit with full trash capture systems, to comply with the Statewide Trash Provisions
- Prepared the City's NPDES Annual Compliance Reports and SCWP Annual Plans and Expenditure Reports. Inspected and cleaned over 500 city-owned storm drain catch basins.
- Started the report for the 3-year CIP Plan.
- Started the design services for Citrus Street and Cameron Ave Traffic Signal, Azusa Ave Pedestrian Handicap Accessibility & Signal Synchronization Improvements, Safe Routes to School, Fire Station, and Pedestrian Safety Projects.
- Started construction for the following projects: Cortez Park Pathway Lighting Project, Southside Sewer Replacement, Citywide Sidewalk, and Curb & Gutter.
- Completed the SCWP Annual Expenditure Report for the City's Municipal Return
- Completed the following projects: Palmview Park Roof Replacement, Citywide Pedestrian and Vehicle Traffic Safety Improvements, Residential Street Rehabilitation 23-24, City Yard Flooring, ADA Transition Plan, BKK Retention Basin, and Street Sweeping Signage Installation.

General Fund

Community Development

Performance Measures

Measure	Department Goal or Objective Addressed	FY 2024-25 Actual	FY 2025-26 Estimate	FY 2026-27 Estimate
Class I (Permits w/ plan check required for street Improvements, Onsite Improvements (paving, curbing, walks, drainage devices, light, etc.)	#1	70	118	110
Class II (Permits w/ no-plan check required for street & sewer improvements)	#1	178	270	270
Class III (Non-construction street obstruction, encroachment, parking permits)	#1	183	278	270
Total Permits Issued	#1	431	666	650

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. Apply the new Development Code.
2. Facilitate the commission of a new public art piece within the City funded by the “Arts in Public Places” program in lieu fees.
3. Prepare long-range plans to enhance the City’s quality of life by planning for the future.
4. Complete processing of multifamily residential project at the former Del Norte School site.
5. Continue to process permits and entitlement applications in a timely manner.

Accomplishments

- Continued implementation of the updated Development Code through daily planning operations, ensuring consistent application of new regulations, improved development review processes, and enhanced regulatory clarity for applicants.
- Completed an entitlement request (Precise Plan, Conditional Use Permit, and Tree Removal Permit) for the redevelopment of a outdated restaurant into a new adult day care facility in the Neighborhood Commercial Mixed-Use (NMU) Zone.
- Supported economic development and commercial activity in the community by the timely processing of entitlements to upgrade an existing off-sale (Type 20) license to Type 21 for an existing 7-11 and approved a Conditional Use Permit for a new Pilates studio.
- Amended the Downtown Plan and Code to allow for modifications to existing drive-through restaurant facilities, creating streamlined standards for site and building improvements.

General Fund

Community Development

Performance Measures

Measure	Department Goal or Objective Addressed	FY 2024-25 Actual	FY 2025-26 Estimate	FY 2026-27 Estimate
Planning Commission Meetings	#1, 2, 3, 4, 5, 6	10	6	8
Subcommittee Design Review Meetings	#1, 5	12	10	10
Subcommittee Design Review Applications	#1, 5	153	106	50
Second Unit Review (ADU) Applications	#1, 5	196	164	160
Film Permits Processed	#1, 5	2	6	4
Temporary Use Permits Processed	#1, 5	33	24	22
Administrative Permit Application Processed	#1, 5	69	45	45
Minor Site Plan Review/Minor Modification	#1, 5	22	22	22
Sign Applications Processed	#1, 5	42	31	36
Conditional Use Permits (CUP)	#1, 5	7	3	5
Tree Removal Permits Processed	#1, 5	8	13	7
Code Amendments Processed	#1, 5	2	1	1
Zone Change Processed	#1, 5, 4	1	2	2
General Plan Amendment Processed	#1, 5, 4	1	0	1
Precise Plan Applications Processed	#1, 5, 4	2	2	1
Total Planning Applications Processed	#5	538	459	420
Total Customers Assisted at the Counter	#5	3,395	2849	3,122

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.

General Fund

Community Development

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. Actively participate in the San Gabriel Valley Council of Governments.
10. Continue to provide entitlement assistance to new businesses including Envision Mercedes Benz of West Covina, Texas Roadhouse, the Del Norte Home Development, and others.
11. Continue to serve as the business ombudsman for the community.
12. Continue to promote West Covina as a premier location for business.
13. Support Queen of the Valley Hospital's expansion efforts, including additional emergency rooms, new ICU rooms, additional parking, and a state-of-the-art cancer treatment center.
14. Provide housing opportunities to all income levels.
15. Prepare the annual "State of the City" report.
16. Continue to grow the West Covina Chamber 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: Klatch Coffee, Sun Day Carwash, Amboy Quality Meats and Delicious Burgers, Almuchow, California Fish Grill, 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.

General Fund

Community Development

- Administered the Home Preservation Loan Program offering West Covina homeowners up to $25,000 to improve the condition of homes in West Covina. Thirteen (13) homeowners were able to beautify their home with the assistance of the program.
- Strengthened Economic Development through the West Covina Chamber Partnership: The City continues to collaborate closely with the West Covina Chamber of Commerce, which has grown to include 32 active members.
- Introduced the Mayor's "Taste of West Covina" initiative. Each month we will celebrate the incredible local restaurants and standout businesses that bring energy, flavor, and heart to West Covina. Guests will enjoy a month-long promotion designed to help them explore a wide variety of cuisines from local favorites, discover one-of-a-kind shops and businesses, and truly experience the vibrant spirit of the city.

Performance Measures

Measure	Department Goal or Objective Addressed	FY 2024-25 Actual	FY 2025-26 Estimate	FY 2026-27 Estimate
Payoff Demand Requests	#11	7	5	5
Housing Preservation Program: Loans Processed	#3,6	13	13	13
Housing Units Monitored	#6	420	420	420
New Businesses	#2,6,10,12,16	180	165	170
Homebuyer Assistance Program: Grants Processed	#3,6	15	0	0

General Fund

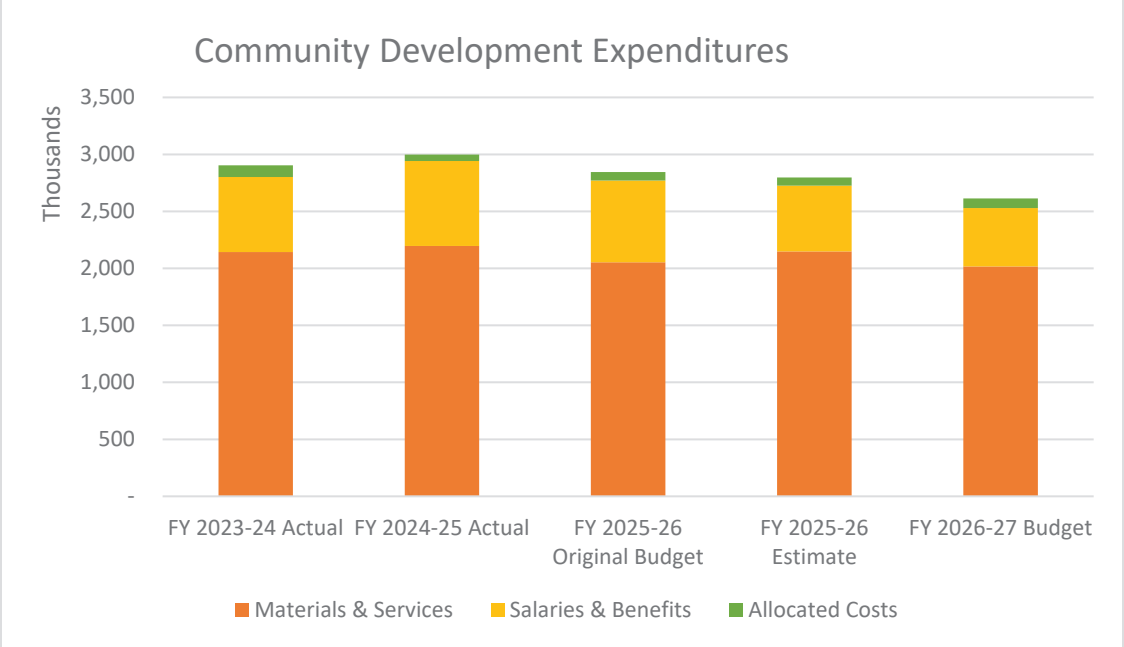
Community Development

Expenditures

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Original Budget	FY 2025-26 Estimate	FY 2026-27 Budget	Increase/ (Decrease)
Salaries & Benefits	**658,066**	**745,882**	**718,071**	**576,570**	**580,349**	**(137,722)**
Salaries	489,812	532,151	508,135	343,540	421,439	(86,696)
Benefits	166,501	185,454	169,765	146,460	142,157	(27,608)
PERS UAL Payment	-	27,976	39,513	85,230	16,150	(23,363)
Overtime	1,754	302	658	1,340	603	(55)
Materials & Services	**2,153,385**	**2,195,993**	**2,052,940**	**2,149,740**	**2,017,895**	**(35,045)**
Materials & Services	2,133,884	2,177,932	2,026,960	2,125,160	1,994,799	(32,161)
Fuel	9,993	9,888	12,380	12,380	11,596	(784)
Maintenance & Repairs	8,707	7,357	12,600	10,600	8,000	(4,600)
Utilities	801	816	1,000	1,600	3,500	2,500
Allocated Costs	**102,816**	**56,310**	**74,221**	**71,532**	**84,178**	**9,957**
Allocated Costs	102,816	56,310	74,221	71,532	84,178	9,957
Grand Total	**2,914,268**	**2,998,185**	**2,845,232**	**2,797,842**	**2,682,422**	**(162,810)**

Major Changes

- Salary and benefits decreased due to the allocation of funds to special programs.
- Workers' Compensation and General Liability cost increased as part of updated actuarial estimates and were redistributed accordingly.



General Fund

Community Development

Expenditures by Division

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Original Budget	FY 2025-26 Estimate	FY 2026-27 Budget	Increase/ (Decrease)
1150-Economic Development						
Materials & Services	13,800	3,077	7,950	8,530	2,400	(5,550)
1150-Economic Development Tc	**13,800**	**3,077**	**7,950**	**8,530**	**2,400**	**(5,550)**
4120-Building Services						
Materials & Services	1,714,687	1,780,916	1,868,130	1,798,110	1,589,995	(278,135)
Allocated Costs	-	1,160	7,162	7,162	8,290	1,128
4120-Building Services Total	**1,714,687**	**1,782,076**	**1,875,292**	**1,805,272**	**1,598,285**	**(277,007)**
2110-Planning						
Salaries & Benefits	542,695	607,510	571,884	461,880	367,317	(204,567)
Materials & Services	55,661	54,334	74,260	85,500	69,300	(4,960)
Allocated Costs	19,890	11,470	12,350	12,350	13,810	1,460
2110-Planning Total	**618,246**	**673,315**	**658,494**	**559,730**	**450,427**	**(208,067)**
4110-Community Development						
Salaries & Benefits	66,254	89,862	94,187	68,080	162,033	67,846
Materials & Services	6,600	2,861	3,300	3,900	-	(3,300)
Allocated Costs	75,720	43,680	47,020	47,020	52,610	5,590
4110-Community Development	**148,574**	**136,403**	**144,507**	**119,000**	**214,643**	**70,136**
4130-General Engineering						
Materials & Services	362,637	354,805	99,300	253,700	356,200	256,900
Allocated Costs	7,206	-	7,689	5,000	9,468	1,779
4130-General Engineering Total	**369,843**	**354,805**	**106,989**	**258,700**	**365,668**	**258,679**
6134-Community Development						
Salaries & Benefits	49,117	48,510	52,000	46,610	51,000	(1,000)
6134-Community Development	**49,117**	**48,510**	**52,000**	**46,610**	**51,000**	**(1,000)**
Grand Total	**2,914,268**	**2,998,185**	**2,845,232**	**2,797,842**	**2,682,422**	**(162,810)**

General Fund

Community Services Department

Mission Statement

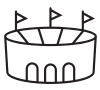
To enrich the quality of life of the residents of West Covina by providing safe and accessible facilities, diversified programs, and city events that are reflective of the community.

About

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

Grant management programs are also assigned to the Department and include the administration of the Community Development Block Grant (CDBG), Air Quality Management District (AQMD), the Area Agency on Aging Grant for senior meals, 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, three community centers, one equestrian center, one splash pad, one skate park, one roller hockey center, City parks, and ten athletic facilities, as well as the West Covina Sports Complex.



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:

- Annual SGV Tribute to MLK Day in partnership with NAACP
- Annual Homeless Count
- Paper Shredding
- Electronic Waste
- Earth Day/Arbor Day
- Electric Boba Fest & Night Market
- Easter Egg Hunt in partnership with the West Covina Kiwanis Club
- Memorial Day Ceremony
- Movie Nights
- Summer Concert Series
- Film It West Covina
- Moon Festival

General Fund

Community Services Department

- Cool Kids of Summer
- 4th of July Firework Spectacular
- National Night Out
- Festival of Frights/ Kartober-Fest in partnership with the West Covina Kiwanis Club
- Dia de los Muertos
- Veterans Day Ceremony
- America Recycles Day
- Letters to Santa
- Let It Snow
- Children's Christmas Parade/ Santa's Village - in partnership with the West Covina Kiwanis Club
- Breakfast with Santa

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

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



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

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

General Fund

Community Services Department

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

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.

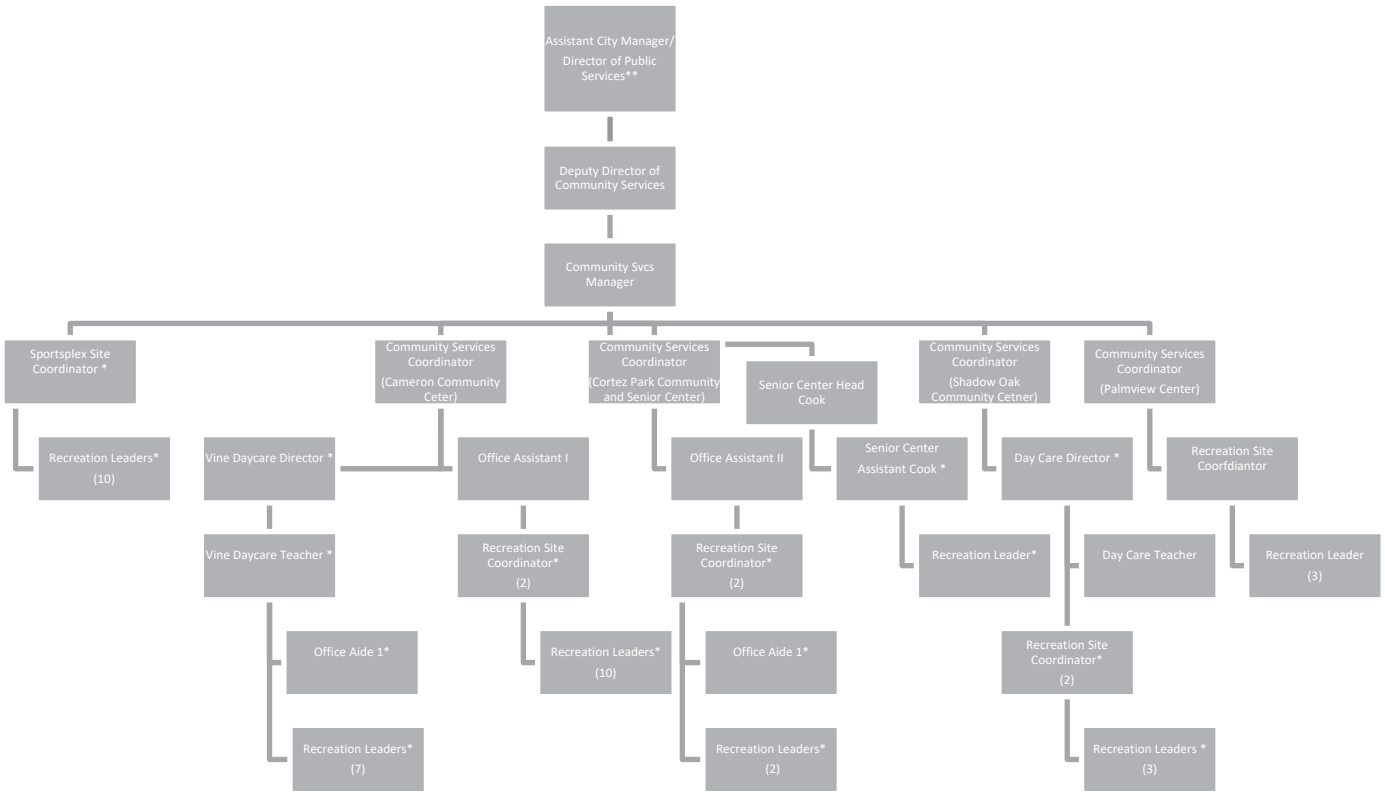
This year's environmental events are as follows:

- Smart Gardening Workshop
- Landscape Workshop
- Compost Drive-Up Events
- Electronic Waste Collection
- Household Hazardous Waste Collection
- Free Paper Shredding Events
- America Recycles Day

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

	FY 2023-24 Actual	FY 2024-25 Actual	Original Budget FY 2025-26	Estimated FY 2025-26	Proposed Budget FY 2026-27	Change
Community Services Administration						
Full-time						
ADMINISTRATIVE ASSISTANT I	1	1	1	1	1	0
COMMUNITY SERVICES COORDINATOR	5	5	5	5	4	-1
COMMUNITY SERVICES MANAGER	0	0	0	0	1	1
DEPUTY COMM SVS DIRECTOR	1	1	1	1	1	0
HEAD COOK	1	1	1	1	1	0
RECREATION SERVICES SUPERVISOR	1	1	1	1	0	-1
Full-time Total	**9**	**9**	**9**	**9**	**8**	**-1**
Part-time						
ASSISTANT COOK	1	1	1	1	1	0
DAY CARE DIRECTOR	3	3	3	3	3	0
DAY CARE TEACHER	3	3	3	3	3	0
OFFICE AIDE I	1	1	1	1	1	0
RECREATION LEADER	35	35	35	35	35	0
RECREATION SITE COORDINATOR	9	9	9	9	9	0
Part-time Total	**52**	**52**	**52**	**52**	**52**	**0**
Community Services Total	**61**	**61**	**61**	**61**	**60**	**-1**

Goals and Objectives

City Council Goal: VIII. Enhance City Image & Effectiveness

Objectives:

1. Continue to provide the highest level of service, while maintaining fiscal responsibility in providing new special events, volunteer opportunities, and promotion of community activities.
2. Focus on partnerships with organizations in the West Covina Community Service Group and begin to offer community volunteerism opportunities and events in the City of West Covina.
3. Continue to work with Sports Council and youth sport groups to provide athletic opportunities for residents.
4. 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.
8. Complete Parks Master Plan with the support from RJM Design group. Ensuring community and stakeholder engagement is high priority.

General Fund

Community Services Department

Accomplishments

Cortez Park Community & Senior Center

- The Senior Services Division continues to offer quality special events (24 large scale) 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, Senior Prom, and Oktoberfest. Over 4,000 seniors have participated in Special Events since July 2025.
- Staff collaborated with local businesses to provide and sponsor donated items such as baked goods, beanies, crafts, gift cards, and beverage services to senior program participants.
- 20,358 meals served since July 2025 as part of the Cortez Park Community & Senior Center's Congregate Meal Program.
- 963 FYTD- Senior Congregate Meal Program intakes processed.
- Successfully re-instated the in-person AARP tax program which is serviced over 273 senior clients for the 2025 tax season.
- Staff administered agreements and provided technical assistance to the City's 11 CDBG-funded sub-recipients for Fiscal Year 2025-2026 which included services such as food banks, fair housing services, senior nutrition, senior case management, and homeless services.
- Implemented new, recreational staff-led programs including Bingo, Craft Days, 4D Interactive Movie Experiences, and Billiard Tournaments.
- Continued program with Mondays with APU services approximately 30-60 seniors each daily session (1 per week per semester) totaling to approximately 1,200 seniors per semester (3 semester terms per year)
- Partnered with agencies such as LA Metro to provide free educational excursions
- Hosted a free senior immunization clinic in partnership with 986 Specialty Pharmacy
- Continued partnership with Mt. SAC College to offer 18 senior based free classes ranging from computing, fitness, craft, and writing based courses.
- Partnered with AlterCareLine (federally funded) support group for Disaster Relief and adult/senior tailored sessions.
- Partnered with over 20 organizations (including various departments within the LA County) to host new workshops including topics like: Medicare, nutrition, real estate, mental health, scams, medication, estate planning, transportation, and more.
    - Previous & upcoming organizations include U.S. Department of Labor, Internal Services Department Los Angeles County, AAA, AARP, Motiv8 Rehab (West Covina business), SGV Mosquito & Vector Control District, Athens Services, Partner's in Care, and more…
- Monetary Sponsorship FYTD: $5,540.00 collected
- Senior Excursion FYTD: $17,050.00 collected

General Fund

Community Services Department

- Senior Exercise & Enrichment Classes: $5,646.00 collected
- Facility Rentals: $17,313.38 collected
- Fee Based Special Events (Oktoberfest): $1,460.00 collected
- Small Scale Special Event (Craft Days, Ballroom/Latin Dance Party): $640.00 collected
- Commission from Travel Time Tours partnership: $363.46
- Hosted several events including Paper Shredding and Electronic Waste in a collection of 15,408 pounds of paper, 16,599 pounds of mixed e-waste scrap and 7,159 pounds of sharp needles.
- Transportation Services: Staff processed Uber 40 applications and Dial-A- Ride 163 applications,
- Staff worked with Athens to process 115 Low Income Senior Waste Collection Discount applications.

Palmview Park & Community Center

- Palmview Park & Community Center continues to serve as an adaptive recreation facility providing recreation programming to those with special needs.
- Successfully created traditional recreational classes for the special need's population including Walking Club, Dance Fitness, and Colorful Creations.
- Continued to create a safe and inclusive space for individuals with special needs to come together and receive support.
- Developed a comprehensive program that addresses the unique needs and challenges of individuals with special needs.
- Collaborated with local organizations and professionals to provide a wide range of services and resources for the community.
- Hosted successful events and activities promote socialization, skill-building, and empowerment for individuals with special needs.
- Established partnerships with regional centers, schools, healthcare providers, and other community organizations like Mt. San Antonio College and Del Haven Community Center to expand the reach and impact of the center.
- Made 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 launched a variety of classes and programs tailored to the specific needs and interests of individuals in the special needs community.
- Reached and maintained maximum capacity for classes, indicating high demand and interest in the center's offerings.
- Established a reputation for high-quality, engaging, and inclusive classes that cater to a diverse range of abilities and interests within the special needs community.
- Developed an after-school drop-in program for youth to receive homework help, STEM classes,

General Fund

Community Services Department

recreational play and a safe space to visit after school.

Shadow Oak Community Center

- Established a new recreational class: Lego Robotics
- Partnered with Mt. San Antonio College to offer FREE classes geared for Older Adults; 1 new class was added (Food and Nutrition) to the previous 3 for a total of 4 classes.
- Successfully incorporated 3 additional special events, Piano Recital, Ties and Tiaras Dance, Family Holiday Bingo, and Sip and Paint
- Successfully launched the City of West Covina's Youth Summer Camp
- Embarking on hosting additional special events to include: Pinata and Loteria Night
- Established a continual program, Reading Adventure for community members of all ages, held monthly.
- In collaboration with The Canine Foundation successfully hosted 2 Pet vaccination clinics/ spay and neuter events. Will continue to host said events to offer low-cost amenities to the community.
- Created a safe and fun environment for participants of all ages.
- Increased participation counts on all former recreational and contract classes.
- Hosted multiple rentals on weekends throughout the year.

West Covina Sportsplex

- Charged admission at the gate on the weekends, generating $235,660 in revenue at the Sportsplex in admission for year 2025.
- Hosted West Covina Adult Softball League on Friday and Sunday nights. With 89 teams registered for spring, fall and winter seasons.
- Hosted regular weekly practices for local youth baseball and softball teams. Local teams took to the Sportsplex fields over 600 times in the past few months.
- Local and national teams visited the facility for over 50 tournament weekends. Local teams held a variety of fundraising tournaments to fund trips to State and National Championship Tournaments.
- Home of San Gabriel Valley Senior Softball League.
- Created a safe and fun environment for the diverse teams and families who visit the facility.
- Sportsplex hosts over 6,000 patrons for 4th of July Firework Spectacular.
- Partnered with ESPN LA to host their annual All-Star Fright Night. Over 1,000 patrons were in attendance.
- Provides a state-of-the-art facility for athletes looking to advance in their skill sets. New upgrades to the tenting in the pavilion and playgrounds.
- 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.

General Fund

Community Services Department

Cameron Community Center

- Increased participation in programs, classes, and sports teams totaling over 5,500 participants.
- Hosted multiple community events such as Homeless Count, Mosquito Workshop, Arborist Testing, and voting.
- Began monthly Friday Night Movies with a staff-ran snack bar. During these events, we partnered with local businesses like Lazy Dog, Yogurtland, and Girl Scouts.
- Partnered with Mt. San Antonio College in hosting classes Monday-Friday, year-round.
- Introduced 3 new recreation contract classes - Basketball 101, Intro to Karate, and Tumbling.
- Partnered with local organizations to address community needs and concerns.
- Community/volunteer participation in Youth Basketball program increased. Staff introduced an Easter Egg Hunt with program participants.
- Hosted 2 Pickleball Tournaments and increased team numbers.
- Partnered with A Present Help International Ministries to host a backpack & supply giveaway, serving 74 students ages pre-k to 12th grade.
- Increased open gym pickleball by 2 additional days and 3 additional hours each day.
- Open basketball and pickleball - almost 2,000 participants FYTD.
- 93 MPR Rentals FYTD - collected over $25,000.
- Over 750 gym rentals FYTD - $92,927 collected.
- 60 passport applications processed.
- Continuously addressing the needs of the community by adding new classes, programs, and services.

Performance Measures

Program/Rental	FYTD 2024-25 Estimate	FYTD 2025-26 Estimate
Gym Rentals	759	774
Multi-Purpose Room Rentals	80	93
Cameron Community Center Totals	**839**	**867**
Large Pavilion	67	62
Small Pavilion	14	22
Park Pavilion Rental Totals	**81**	**84**
Recreation Class Totals	6,048	7,817

General Fund

Community Services Department

City-Wide Special Events

- Hosted over 20 City-Wide Special Events including:
  - Annual SGV Tribute to MLK Day in partnership with NAACP
  - Annual Homeless Count
  - Paper Shredding
  - Electronic Waste
  - Earth Day/Arbor Day
  - Spring Festival
  - Easter Egg Hunt in partnership with the West Covina Kiwanis Club
  - Memorial Day Ceremony
  - Movie Nights
  - Summer Concert Series
  - Film It West Covina
  - Super Moon Festival
  - Cool Kids of Summer
  - 4th of July Firework Spectacular
  - ESPN LA's 4th Annual All-Star Friday Night
  - National Night Out
  - Festival of Frights/ Kartober-Fest in partnership with the West Covina Kiwanis Club
  - Veterans Day Ceremony
  - America Recycles Day
  - Letters to Santa
  - Let It Snow
  - Children's Christmas Parade/ Santa's Village - in partnership with the West Covina Kiwanis Club
  - Breakfast with Santa
- The City's Spring Festival in March brought together thousands of residents for a weekend of fun and entertainment. Over 100 vendors and community groups, a carnival, bands, and organizations participated in the event.
- The City's 4th of July event in July brought out over 6,000 community members for a night of food, vendors, live entertainment, water activities, free kid's activities, and much more.
- The City combined its National Night out with its annual Touch-A-Truck event. Over 3,000 community members gathered to enjoy City vehicles of all shapes and sizes, live entertainment, vendors, food, free kid's activities, and meet and greet with West Covina first responders.

General Fund

Community Services Department

- Expanded the Cool Kids of Summer (Water Days) and Summer Concert Series to include more food/retail vendors.
- 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.
- Released departments first Community Sponsorship Program released in August 2025 collecting $6,500 in its first month. First time sponsors include: Sun Day Carwash, One & All Church, and Suburban Water
- Overall monetary sponsorship collection: $26,217 FYTD.

General Fund

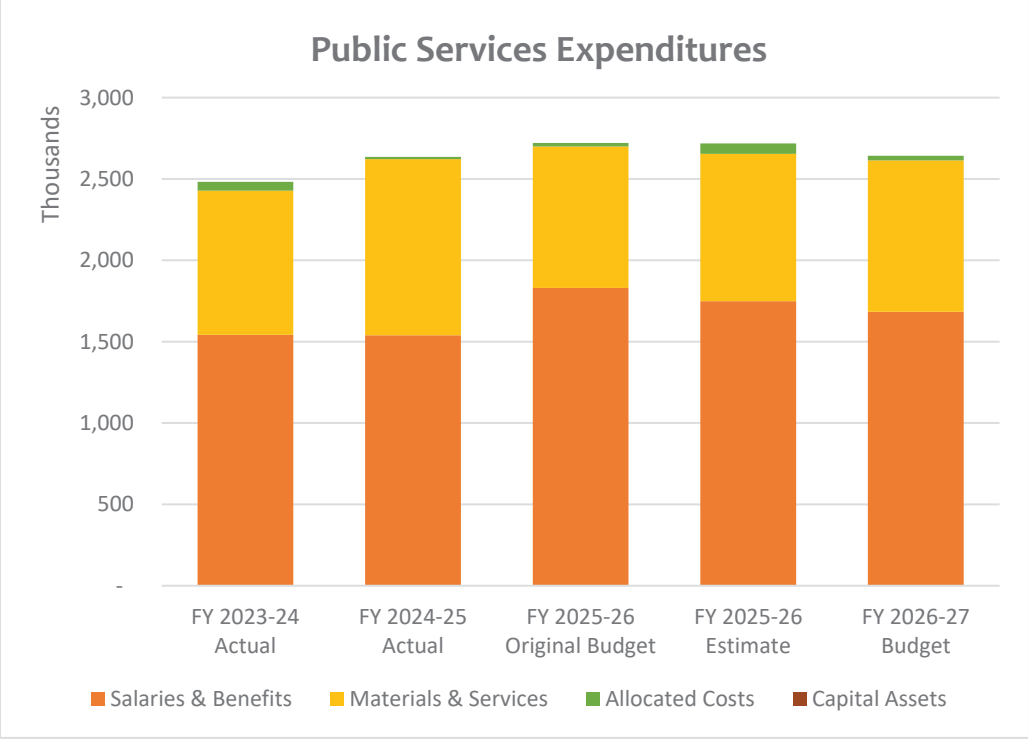
Community Services Department

Expenditures

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Original Budget	FY 2025-26 Estimate	FY 2026-27 Budget	Increase/ (Decrease)
Salaries & Benefits	**1,541,778**	**1,539,567**	**1,830,420**	**1,748,740**	**1,684,263**	**(146,157)**
Salaries	1,230,290	1,244,146	1,488,592	1,288,780	1,338,971	(149,621)
Benefits	186,981	167,258	194,633	206,300	217,293	22,660
Overtime	124,507	106,827	94,710	116,790	101,260	6,550
PERS UAL Payment	0	21,336	52,485	136,870	26,739	(25,746)
Materials & Services	**886,819**	**1,082,117**	**869,236**	**905,422**	**929,487**	**60,251**
Materials & Services	799,647	964,993	740,100	792,938	816,100	76,000
Utilities	73,157	96,304	107,000	84,884	89,300	(17,700)
Fuel	10,251	11,044	10,036	14,900	13,487	3,451
Maintenance & Repairs	3,764	9,776	12,100	12,700	10,600	(1,500)
Allocated Costs	**53,833**	**13,892**	**21,584**	**64,110**	**28,699**	**7,115**
Allocated Costs	53,833	13,892	21,584	64,110	28,699	7,115
Grand Total	**2,482,431**	**2,635,576**	**2,721,240**	**2,718,272**	**2,642,449**	**(78,791)**

Major Changes

- Salary and benefits decreased due to the allocation of funds to special programs.
- Workers' Compensation and General Liability cost increased as part of updated actuarial estimates and were redistributed accordingly.
- Budget has been added for special events that is closer to what actuals are trending for the last 2 years.



General Fund

Community Services Department

Expenditures by Division

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Original Budget	FY 2025-26 Estimate	FY 2026-27 Budget	Increase/ (Decrease)
Facility Rentals						
Salaries & Benefits	34,451	29,457	28,643	28,150	27,445	(1,198)
Allocated Costs	10,413	0	1,703	7,700	2,376	673
Facility Rentals Total	**44,864**	**29,457**	**30,346**	**35,850**	**29,821**	**(525)**
Orangewood Afterschool Program						
Salaries & Benefits	143	0	28,441	230	0	(28,441)
Orangewood Afterschool Program Total	**143**	**0**	**28,441**	**230**	**0**	**(28,441)**
Palmview Center						
Salaries & Benefits	145,730	177,889	177,456	192,110	237,296	59,840
Materials & Services	16,051	13,094	25,900	25,900	12,350	(13,550)
Palmview Center Total	**161,780**	**190,983**	**203,356**	**218,010**	**249,646**	**46,290**
Recreation Classes (Shadow Oak)						
Salaries & Benefits	219,864	259,425	178,522	259,370	231,092	52,570
Materials & Services	35,095	78,144	36,800	39,068	25,800	(11,000)
Recreation Classes (Shadow Oak) Total	**254,959**	**337,569**	**215,322**	**298,438**	**256,892**	**41,570**
Senior Citizen Center						
Salaries & Benefits	232,446	142,548	141,736	181,080	186,108	44,372
Materials & Services	82,406	88,587	77,200	72,000	72,550	(4,650)
Senior Citizen Center Total	**314,851**	**231,135**	**218,936**	**253,080**	**258,658**	**39,722**
Senior Citizen Rentals						
Salaries & Benefits	2,227	789	22,000	180	19,366	(2,634)
Senior Citizen Rentals Total	**2,227**	**789**	**22,000**	**180**	**19,366**	**(2,634)**
Senior Excursions						
Salaries & Benefits	1,678	1,817	0	180	0	0
Senior Excursions Total	**1,678**	**1,817**	**0**	**180**	**0**	**0**
Special Events						
Salaries & Benefits	205,934	202,633	83,120	166,850	78,460	(4,660)
Materials & Services	388,323	562,647	356,000	454,931	509,500	153,500
Special Events Total	**594,257**	**765,280**	**439,120**	**621,781**	**587,960**	**148,840**
Sportsplex						
Materials & Services	0	323	0	0	0	0
Sportsplex Total	**0**	**323**	**0**	**0**	**0**	**0**
Vine Afterschool Program						
Salaries & Benefits	145,837	13,128	90,501	86,230	71,603	(18,898)
Materials & Services	23,013	11,685	7,500	8,163	8,800	1,300
Vine Afterschool Program Total	**168,850**	**24,812**	**98,001**	**94,393**	**80,403**	**(17,598)**
Wescove Afterschool Program						
Salaries & Benefits	4,435	161	49,015	0	409	(48,606)
Materials & Services	2,016	2,397	3,100	2,100	2,300	(800)
Wescove Afterschool Program Total	**6,451**	**2,558**	**52,115**	**2,100**	**2,709**	**(49,406)**
Grand Total	**2,482,431**	**2,635,576**	**2,721,240**	**2,718,272**	**2,642,449**	**(78,791)**

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 110 sworn officers and 46 civilians (including 15 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.

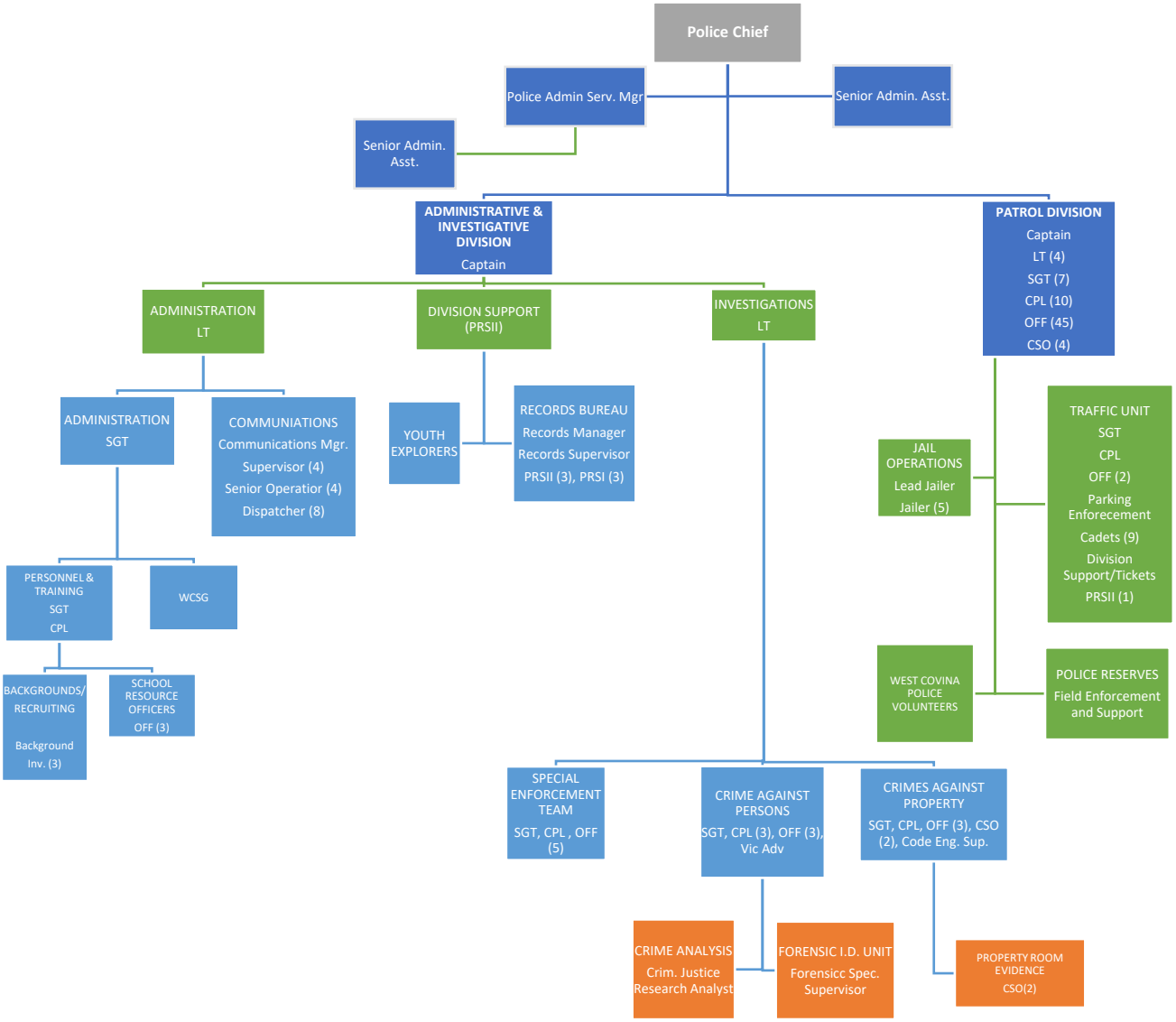
West Covina Service Group (WCSG)

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

	FY 2023-24 Actual	FY 2024-25 Actual	Original Budget FY 2025-26	Estimated FY 2025-26	Proposed Budget FY 2026-27	Change
Police Administration						
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
EXEC ASSISTANT TO THE POLICE CHIEF	0	0	0	1	1	1
FORENSIC SPECIALIST SUPERVISOR	1	1	1	1	1	0
JAILER	6	6	6	6	6	0
LEAD JAILER	1	1	1	0	0	-1
POLICE ADMIN SERVICES MANAGER	1	1	1	0	0	-1
POLICE CAPTAIN	2	2	2	2	2	0
POLICE CHIEF	1	1	1	1	1	0
POLICE CORPORAL	17	17	17	17	17	0
POLICE EXECUTIVE ADMINISTRATOR	0	0	0	1	1	1
POLICE JAIL SUPERVISOR	0	0	0	1	1	1
POLICE LIEUTENANT	6	6	6	6	6	0
POLICE OFFICER	58	58	63	63	61	-2
POLICE OFFICER RECRUIT	5	5	10	10	10	0
POLICE RECORDS MANAGER	1	1	1	1	1	0
POLICE RECORDS SPECIALIST I	5	5	5	3	3	-2
POLICE RECORDS SPECIALIST II	2	2	2	4	4	2
POLICE RECORDS SUPERVISOR	1	1	1	1	1	0
POLICE SERGEANT	13	13	13	13	13	0
PUBLIC SAFETY DISPATCHER	8	8	8	8	6	-2
SENIOR ADMINISTRATIVE ASSISTANT	1	1	1	0	0	-1
SR ADMINISTRATIVE ASSISTANT	1	1	1	1	1	0
SR COMMUNICATIONS OPERATOR	4	4	4	4	4	0
VICTIM ADVOCATE	1	1	1	1	1	0
Full-time Total	**150**	**150**	**160**	**160**	**156**	**-4**
Part-time						
OFFICE AIDE III	2	2	2	2	2	0
PD RESERVE COMMANDER	1	1	1	1	1	0
PD RESERVE LIEUTENANT - LEVEL 1	0	0	0	0	1	1
PD RESERVE OFFICER - LEVEL 1	1	1	1	1	2	1
PD RESERVE OFFICER - LEVEL 3	1	1	1	1	1	0
PD RESERVE OFFICER - LEVEL II	1	1	1	2	2	1
PD RESERVE SERGEANT - LEVEL 1	1	1	1	0	0	-1
POLICE BACKGROUND INVESTIGATOR	3	3	3	3	3	0
POLICE CADET	9	9	9	9	9	0
Part-time Total	**19**	**19**	**19**	**19**	**21**	**2**
Police Administration Total	**169**	**169**	**179**	**179**	**177**	**-2**

General Fund

Police Department

Goals and Objectives

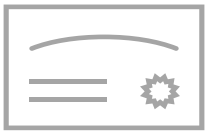
City Council Goal: I. Protect Public Safety

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.
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 13 recruitments and filled 19 positions.

General Fund

Police Department

- 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 1,663 individual contacts, cleared/removed 187 encampment sites, and successfully connected 123 individuals with homeless related services. Additionally, HOPE Officers issued 35 citations and made 133 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 vehicles and vehicle mounted equipment, mobile data computers, bicycles, wellness software, traffic enforcement overtime, police supplies, and more.

General Fund

Police Department

Performance Measures

Metric	Department Goal or Objective Addressed	2023 Actual	2024 Actual	FY 2025-26 Estimate
Dispatched calls for service	#1	65,391	68,480	68,500
Officer-initiated contacts	#1	15,791	16,796	16,500
Felony arrest	#1	858	752	800
Misdemeanor arrest	#1	868	1,020	1,000
Traffic citations	#1	4,400	4,500	4,500
Contacts by HOPE Officers	#1	1,732	1,663	1,700
Homeless encampments cleared	#1	176	187	170
Public information updates published on Dept. social media	#2	250	250	250
Training reimbursement revenue received	#3	$56,305	$60,690	$55,000

General Fund

Police Department

Expenditures

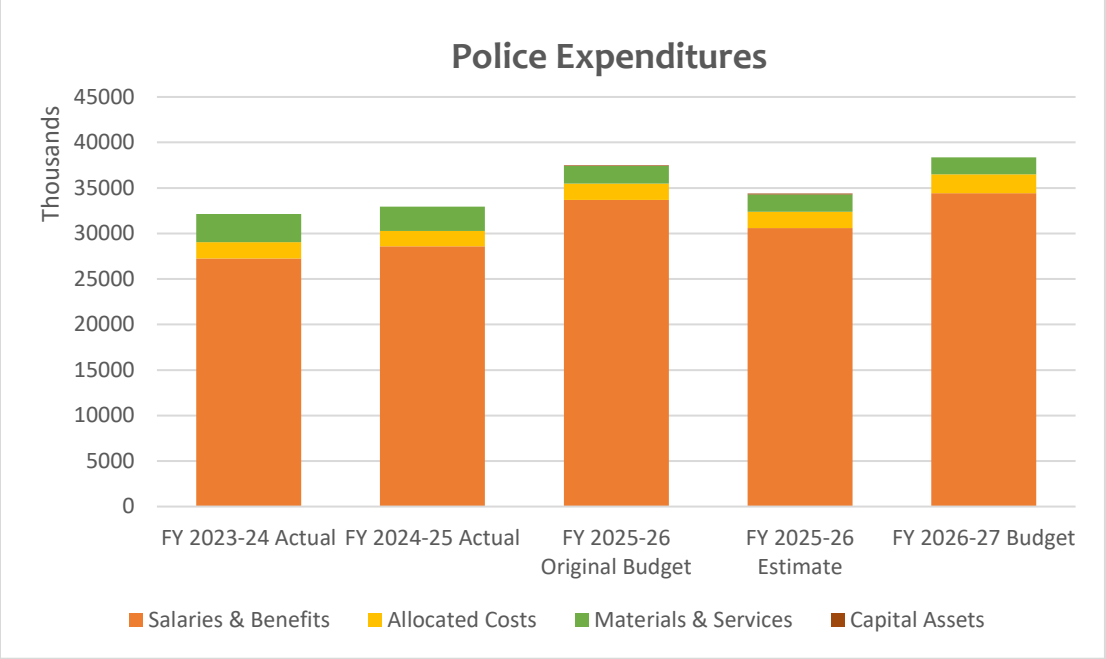
	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Original Budget	FY 2025-26 Estimate	FY 2026-27 Budget	Increase/ (Decrease)
Salaries & Benefits	**27,252,035**	**28,580,554**	**33,702,507**	**30,305,500**	**34,423,911**	**721,404**
Salaries	14,019,160	13,970,262	17,018,751	15,033,650	17,304,280	285,529
Benefits	9,734,404	9,821,266	11,219,903	10,137,590	12,630,999	1,411,096
Overtime	3,498,472	3,926,977	3,597,452	3,624,980	1,784,674	(1,812,778)
PERS UAL Payment	0	862,049	1,866,401	1,509,280	2,703,958	837,557
Materials & Services	**3,090,332**	**2,653,636**	**1,916,336**	**1,900,006**	**1,855,228**	**(61,108)**
Fuel	483,705	456,467	505,116	505,116	502,218	(2,898)
Materials & Services	2,541,700	2,134,538	1,335,420	1,313,290	1,270,410	(65,010)
Utilities	53,110	40,024	61,700	67,500	68,500	6,800
Maintenance & Repairs	11,817	22,606	14,100	14,100	14,100	0
Capital Assets	**0**	**0**	**74,000**	**74,000**	**0**	**(74,000)**
Capital Assets	0	0	74,000	74,000	0	(74,000)
Allocated Costs	**1,803,136**	**1,705,829**	**1,793,192**	**1,793,192**	**2,085,671**	**292,479**
Allocated Costs	1,803,136	1,705,829	1,793,192	1,793,192	2,085,671	292,479
Grand Total	**32,145,503**	**32,940,019**	**37,486,035**	**34,072,698**	**38,364,810**	**878,775**

Major Changes

- Salaries and benefits have increased based on anticipated step increases.
- Funding for a CalPERS Unfunded Accrued Liability (UAL) increased.
- Overtime cost are projected to decrease with full staffing and scheduling efficiency.

General Fund

Police Department



General Fund

Police Department

Expenditures by Division

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Original Budget	FY 2025-26 Estimate	FY 2026-27 Budget	Increase/ (Decrease)
Animal Control						
Materials & Services	965,606	0	0	0	0	0
Animal Control Total	**965,606**	**0**	**0**	**0**	**0**	**0**
Dispatch						
Salaries & Benefits	1,870,457	1,957,513	2,615,924	2,185,020	2,290,900	(325,024)
Materials & Services	310,594	752,464	0	0	0	0
Dispatch Total	**2,181,051**	**2,709,977**	**2,615,924**	**2,185,020**	**2,290,900**	**(325,024)**
Investigations						
Salaries & Benefits	3,760,646	4,022,275	3,939,965	4,343,700	4,320,973	381,008
Materials & Services	121,598	114,864	124,579	124,579	125,116	537
Allocated Costs	45,855	61,999	60,979	60,979	78,217	17,238
Investigations Total	**3,928,099**	**4,199,138**	**4,125,523**	**4,529,258**	**4,524,306**	**398,783**
Jail						
Salaries & Benefits	539,309	490,300	525,125	413,160	428,087	(97,038)
Materials & Services	168	0	0	0	0	0
Jail Total	**539,477**	**490,300**	**525,125**	**413,160**	**428,087**	**(97,038)**
Patrol						
Salaries & Benefits	13,422,453	14,002,998	16,313,682	14,610,205	17,720,542	1,406,860
Materials & Services	301,687	273,072	316,271	316,271	307,472	(8,799)
Allocated Costs	1,662,205	1,556,310	1,692,310	1,692,310	1,934,500	242,190
Patrol Total	**15,386,345**	**15,832,379**	**18,322,263**	**16,618,786**	**19,962,514**	**1,640,251**
Police Administration						
Salaries & Benefits	5,232,305	5,587,600	7,547,067	6,278,275	6,589,797	(957,270)
Materials & Services	1,389,079	1,513,236	1,472,740	1,456,410	1,421,270	(51,470)
Capital Assets	0	0	74,000	74,000	0	(74,000)
Allocated Costs	91,778	82,707	39,188	39,188	70,858	31,670
Police Administration Total	**6,713,162**	**7,183,543**	**9,132,995**	**7,847,873**	**8,081,925**	**(1,051,070)**
Public Safety						
Salaries & Benefits	70,348	82,226	69,881	94,370	68,327	(1,554)
Public Safety Total	**70,348**	**82,226**	**69,881**	**94,370**	**68,327**	**(1,554)**
Special Enforcement Team						
Salaries & Benefits	1,216,971	1,253,739	1,550,982	1,419,670	1,752,917	201,935
Special Enforcement Team Total	**1,216,971**	**1,253,739**	**1,550,982**	**1,419,670**	**1,752,917**	**201,935**
Traffic						
Salaries & Benefits	1,139,547	1,183,903	1,139,881	961,100	1,252,368	112,487
Materials & Services	1,600	0	2,746	2,746	1,370	(1,376)
Allocated Costs	3,298	4,813	715	715	2,096	1,381
Traffic Total	**1,144,444**	**1,188,716**	**1,143,342**	**964,561**	**1,255,834**	**112,492**
Grand Total	**32,145,503**	**32,940,019**	**37,486,035**	**34,072,698**	**38,364,810**	**878,775**

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, 2025, to December 31, 2025, the Fire Department responded to a total of 9,758 reported emergency incidents that originated from 9-1-1 calls. Emergency responses included:

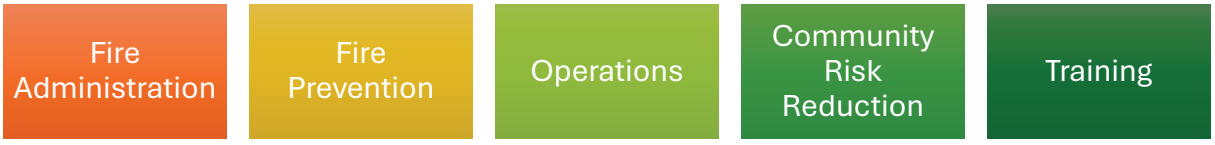
- 6,848 Medical emergencies
- 549 Traffic accidents
- 203 fires
- 316 fire alarms
- 134 hazardous conditions
- 1708 other service calls

The total estimated fire loss was $3,769,000 and the average response time to all incidents was 6 minutes and 55 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:



Fire

Fire Administration

Provides leadership, strategic direction, and administrative oversight for departmental operations and business functions. Key responsibilities include budget management, contract administration, personnel support, policy development, procurement, community engagement, records management, strategic planning, and coordination with internal and external stakeholders.

Fire Prevention Bureau

Fire Chief currently serves in a dual role as both Fire Chief and Fire Marshal.

The bureau is responsible for enforcing the California Fire Code and applicable state regulations to ensure fire and life safety in both new and existing occupancies. Core functions include:

- Conducting inspections and issuing operational and construction permits.
- Ensuring compliance with state-mandated facility safety requirements.
- Reviewing architectural and fire protection system plans.
- Coordinating with Building, Planning, and Community Development divisions.
- Managing fire and life safety compliance for industrial, commercial, and public assembly occupancies.

Plan review services are supplemented through contracted consultants, with associated costs recovered through user fees.

The bureau implemented the First Due Inspection Module, improving efficiency in inspection tracking and documentation.

Operations

Operations is a fully staffed, 24-hour emergency response force for fire, medical, rescue, hazardous materials, and all-hazard incidents.

Emergency services are deployed from five stations to maintain timely responses across the city. Daily staffing includes paramedic engines or quint companies at each station and three paramedic rescue ambulances located at Stations 121, 122, and 124.

The on-duty Assistant Fire Chief, operating from Station 122, oversees daily system deployment and operational readiness.

This configuration delivers a daily effective response force of 23 sworn personnel, ensuring consistent life safety protection amid steadily increasing call volumes.

Approximately 76% of all responses are EMS-related, with personnel delivering advanced life support services supported by ongoing quality assurance and continuing education through a partnership with UCLA. Department paramedics continue to adopt emerging life-saving practices introduced by the Los Angeles County EMS Agency.

Fire

In addition to fire and medical emergencies, personnel respond to a wide range of service requests including:

- Hazardous material incidents
- Public service calls
- Mutual and automatic aid responses
- Police assist calls
- Animal rescues
- Alarm activations

Dispatch services are provided through the Verdugo Fire Communications Center, ensuring regional coordination and closest-unit response.

Community Risk Reduction



Despite fiscal constraints, the department continues to take an active and progressive approach to emergency planning by integrating preparedness efforts into daily operations and response readiness. Personnel maintain specialized disaster response training to support coordinated operations during large-scale incidents such as earthquakes, floods, hazardous material releases, wildland fires, and other regional emergencies.

The department is also expanding its proactive community preparedness efforts through the implementation of the Community Connect outreach program, which strengthens situational awareness by allowing residents and businesses to securely share critical information to assist first responders during emergencies.

Together, these efforts enhance operational readiness and ensure the department remains prepared to support Emergency Operations Center activation and effectively serve the community during major incidents.

Training

Training remains a cornerstone of operational readiness.

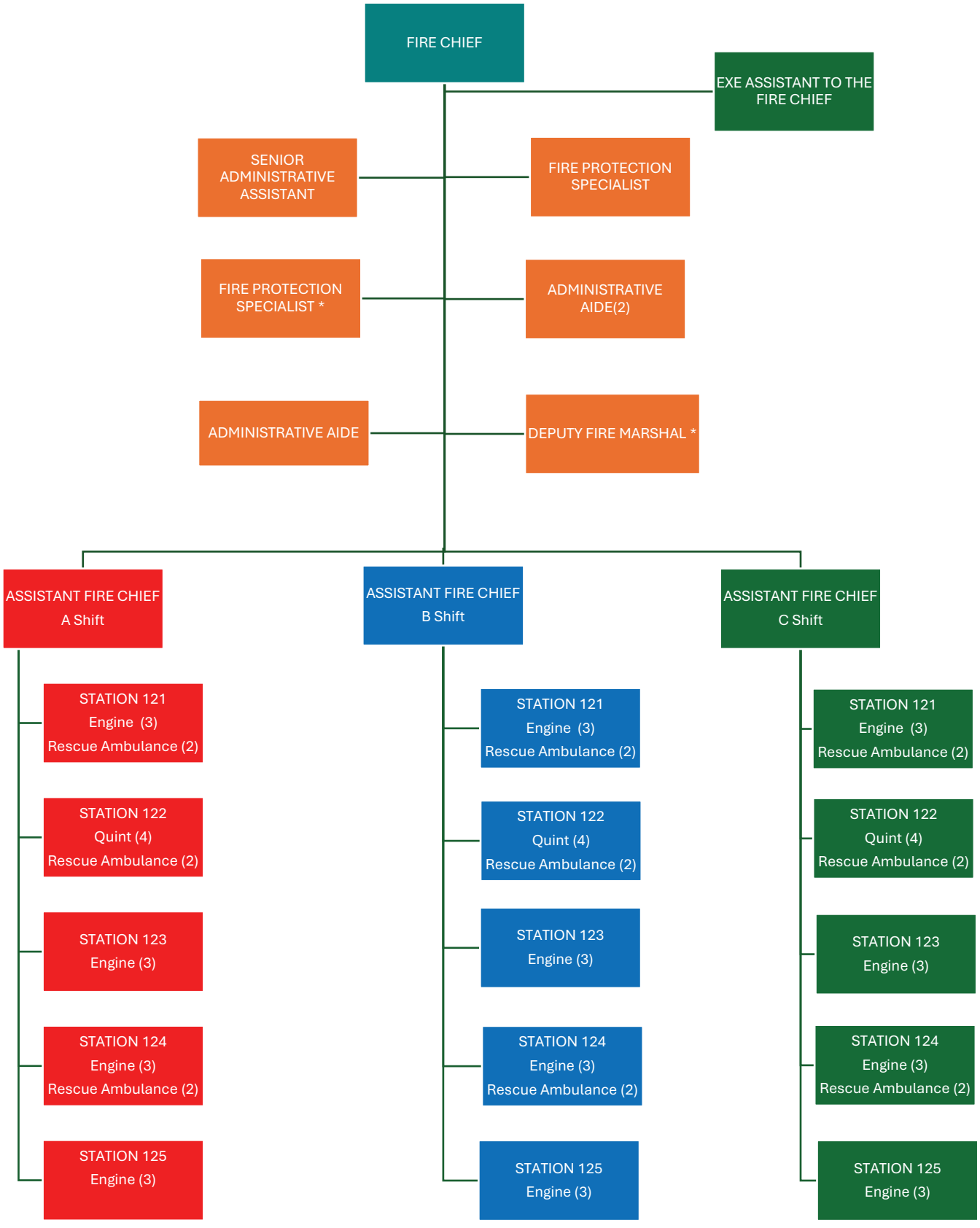
Recruit Training ensures newly hired firefighters meet rigorous performance standards before field assignment, followed by a one-year probationary period of structured development.

On-going Department Training includes:

- Hands-on drills
- Classroom instruction
- Specialized workshops
- Pre-fire planning
- Target hazard assessments

Fire

Organization Chart



Fire

	FY 2023-24 Actual	FY 2024-25 Actual	Original Budget FY 2025-26	Estimated FY 2025-26	Proposed Budget FY 2026-27	Change
Fire Administration						
Full-time						
ADMINISTRATIVE AIDE	2	2	2	2	2	0
ASSISTANT FIRE CHIEF	3	3	3	3	3	0
DEPUTY FIRE MARSHAL	0	0	1	1	0	-1
EXE ASSISTANT TO THE FIRE CHIEF	0	0	0	1	1	1
FIRE CAPTAIN	15	15	15	15	15	0
FIRE CHIEF	1	1	1	1	1	0
FIRE ENGINEER	15	15	15	15	15	0
FIRE PROTECTION SPECIALIST	1	1	1	1	1	0
FIREFIGHTER	9	9	9	9	7	-2
FIREFIGHTER/PARAMEDIC	27	27	27	27	29	2
MANAGEMENT ANALYST I	1	1	0	0	0	-1
SR ADMINISTRATIVE ASSISTANT	1	1	1	0	0	-1
Full-time Total	**75**	**75**	**75**	**75**	**74**	**-2**
Part-time						
DEPUTY FIRE MARSHAL	0	0	0	0	1	1
FIRE PROTECTION SPECIALIST	2	2	1	1	1	0
Part-time Total	**2**	**2**	**1**	**1**	**2**	**1**
Fire Administration Total	**77**	**77**	**76**	**76**	**76**	**-1**

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.
4. Add two additional members to the Urban Search & Rescue (USAR) team to increase the number of qualified members of RTF2.
5. Obtain USAR Type I Heavy Rescue qualification with Cal OES.
6. Reestablish Type I REMS qualification to meet new Firescope/NWCG requirements.
7. 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.

Fire

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. Increase staffing in Fire Administration to enhance fire department operations, effectiveness, and efficiency.
3. Enhance community risk reduction efforts within the fire prevention bureau.
4. Expand the Fire Investigation unit by providing additional training opportunities for its members.
5. 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.
6. Ensure effective fiscal management by developing specifications, overseeing procurement, and managing maintenance and repairs for vehicles, apparatus, facilities, and firefighting equipment.
7. 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.
8. Establish the Community Connect program that allows residents and business owners to connect securely with the fire department. This program will proved firefighters with crucial pre-arrival information about the property, number of residents, pets, needs (elderly patients bedridden or in wheel chairs), and contact information.

City Council Goal: VIII. Enhance City Image and Effectiveness

Objectives:

1. Continuing ongoing improvements to fire stations.
2. Organize the 7th 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 7th 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.

Fire

5. Review water company records to ensure compliance with testing and maintenance of their respective hydrants. The fire department will periodically inspect hydrants in high fire hazard areas to confirm they are operational.

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.
- The department continues to operate under an Acting Fire Chief. Recruitment has been completed for Fire Chief with the onboarding and badge pinning to happen in April of 2026. Promoted two firefighters to firefighter/paramedic. Currently working with HR to fill all vacant positions, including Assistant Fire Chief, Fire Engineer, and Firefighter/Paramedic.
- Continue to be one of the county's leading Tactical Emergency Medical Support (TEMS) team certified by LADHS in LA County. Current member sitting on a regional task force to develop and train other city agencies. Providing not only local support to our police department, but assisting other agencies like, Baldwin Park PD, and CHP.
- Deployed 17 resources to 9 different mutual aid wildland responses, deploying Strike Team leaders and engines, single resource qualified personnel, ambulances and Urban Search & Rescue members as part of RTF2. These deployments included both the Palisades and Eaton Fires.
- Completed the second full year with Verdugo Fire Communications Center streamlining emergency response coordination and communication with other local agencies. Verdugo uses a GIS-based response system that uses AVL to send the closest available unit to an emergency, improving response times and resource allocation.
- Integrated PulsePoint and Tablet Command provides critical enhancement to real-time communication, situational awareness, and response coordination. These two enhancements were included by the migration to Verdugo Dispatch.
- Carried out annual apparatus testing to meet industry standards and utilized enhanced data collection methodologies for emergency service improvement.
- First Due Asset Module – Continued to build on the asset management system, improving equipment tracking, maintenance, and management for all fire department assets.
- First Due Incident Documentation Module – Successfully transitioned from National Fire Incident Reporting System (NFIRS) to the new National Emergency Response Information System (NERIS) for incident reporting to the national data base.
- First Due Pre-Plan and Inspection Module - Launched pre-plan and inspection modules, enabling more efficient building assessments and inspections, enhancing overall preparedness for emergency calls.

Fire

- Completed the renovation of Fire Station 122 and Fire Station 124 by removing the old tile and carpeted flooring and moved to polished concrete flooring.
- New stoves purchased for Fire Station 122 and Fire Station 124 to replace old, poor functioning appliances.
- Organized the 7th 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 the department-wide fee schedule to streamline financial processes.
- Obtained $75,000 in SHSP grant funding for 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.
- Replaced three old fire prevention vehicles with new 2025 1500 Dodge RAM pickups. Vehicles were purchased with AQMD funds and will provide staff with vehicles that represent a professional look for the department.
- Adopted the state's new Fire Hazard Severity Zone (FHSZ) maps indicating Wildland fire hazards. West Covina's very high hazard areas were significantly reduce in these new maps.
- Evaluated Genasys evacuation map plates. Initial map plates were too large and ineffective for use in the city. Worked with the city's GIS personnel to create, adopt and publish new evacuation map plates for effective evacuations if needed due to a large scale event.
- Fire Prevention staff prepared the 2025 Fire Code adoption for City Council.
- Multiple fire department agreements were renewed including, Fire Recovery, KJ Consultants, MAK Fire Protection Engineering & Consulting, Life Assist, RINCON, Wittman, and the extension of Verdugo Fire Communication Center.

Performance Measures

Metric	Department Goal or Objective Addressed	FY 2024-2025 Actual	FY2025-2026 Estimate	FY 2025-26 Estimate
Total number of emergency responses that originated from 9-1-1 calls	#2	9,721	9,758	9,900
Average response time to incidents	#2	7 minutes and 38 seconds	6 minutes and 55 seconds	7 minutes

Fire

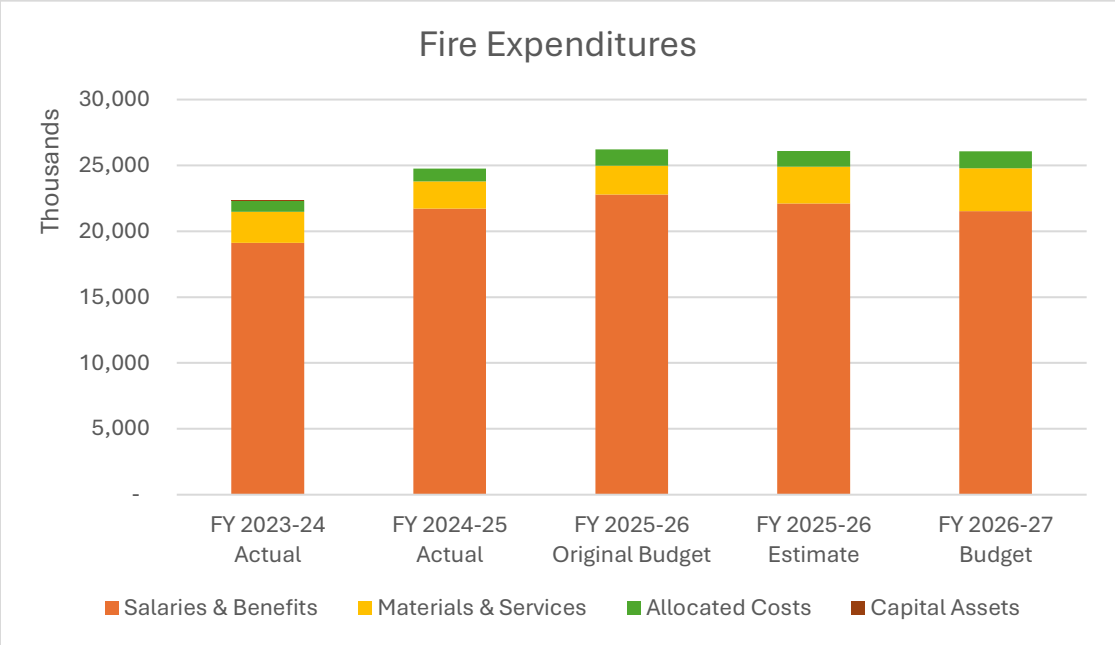
Expenditures

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Original Budget	FY 2025-26 Estimate	FY 2026-27 Budget	Increase/ (Decrease)
Salaries & Benefits	**19,128,097**	**21,729,194**	**22,801,436**	**22,104,310**	**21,528,455**	**(1,272,981)**
Salaries	8,832,208	8,542,757	9,405,786	9,368,130	10,199,176	793,390
Benefits	6,696,659	7,506,865	8,665,818	7,633,630	7,674,635	(991,183)
Overtime	3,212,660	3,572,434	3,390,463	3,823,720	1,510,205	(1,880,258)
Mutual Aid Overtime	386,569	1,534,249	288,900	600,000	450,000	161,100
PERS UAL Payment	-	572,889	1,050,469	678,830	1,694,439	643,970
Materials & Services	**2,343,171**	**2,046,800**	**2,183,660**	**2,808,092**	**3,248,118**	**1,064,458**
Materials & Services	2,040,392	1,777,065	1,853,890	2,484,450	2,945,630	1,091,740
Fuel	174,285	135,900	188,570	184,000	166,288	(22,282)
Utilities	92,504	91,108	104,700	100,642	93,200	(11,500)
Maintenance & Repairs	35,990	42,727	36,500	39,000	43,000	6,500
Capital Assets	**4,281**	**-**	**-**	**-**	**-**	**-**
Capital Assets	4,281	-	-	-	-	-
Allocated Costs	**886,022**	**988,416**	**1,225,386**	**1,173,660**	**1,298,029**	**72,643**
Allocated Costs	886,022	988,416	1,225,386	1,173,660	1,298,029	72,643
Grand Total	**22,361,570**	**24,764,411**	**26,210,482**	**26,086,062**	**26,074,602**	**(135,880)**

Major Changes

- Salaries and benefits have increased based on anticipated step increases and contract increases.
- Overtime cost are projected to decrease with full staffing and scheduling efficiency.
- Funding for a CalPERS Unfunded Accrued Liability (UAL) increased.
- Workers' Compensation and General Liability cost increased as part of updated actuarial estimates and were redistributed accordingly.
- Cost for emergency medical supplies has increased significantly.

Fire



Expenditures by Division

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Original Budget	FY 2025-26 Estimate	FY 2026-27 Budget	Increase/ (Decrease)
3210-Fire Administration						
Salaries & Benefits	19,020,277	21,656,898	22,641,390	21,984,830	21,335,378	(1,306,012)
Materials & Services	1,463,416	1,423,673	1,544,360	2,196,892	2,567,938	1,023,578
Capital Assets	4,281	-	-	-	-	-
Allocated Costs	886,022	988,416	1,225,386	1,173,660	1,298,029	72,643
3210-Fire Administration Total	**21,373,996**	**24,068,987**	**25,411,136**	**25,355,382**	**25,201,345**	**(209,791)**
3230-Fire Prevention						
Salaries & Benefits	107,819	72,296	160,046	119,480	193,077	33,031
Materials & Services	54,119	15,669	82,300	50,700	67,180	(15,120)
3230-Fire Prevention Total	**161,938**	**87,966**	**242,346**	**170,180**	**260,257**	**17,911**
3240-Emergency Services						
Materials & Services	16,834	13,356	17,000	20,500	13,000	(4,000)
3240-Emergency Services Total	**16,834**	**13,356**	**17,000**	**20,500**	**13,000**	**(4,000)**
3210-Ambulance Services						
Materials & Services	808,802	594,102	540,000	540,000	600,000	60,000
3210-Ambulance Services Total	**808,802**	**594,102**	**540,000**	**540,000**	**600,000**	**60,000**
Grand Total	**22,361,570**	**24,764,411**	**26,210,482**	**26,086,062**	**26,074,602**	**(135,880)**

General Fund

Human Resources Department

Mission Statement

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

About

The Human Resources Department serves approximately 328 full-time personnel and 95 part-time and limited-service staff. The department is responsible for the administration of all personnel and risk management functions of the City. The main objectives of the Human Resources Department are as follows: carry out the directives of the City Council and City Manager in the most cost effective and efficient manner possible; provide timely and reliable information and recommendations to the City's decision makers when called upon; provide an equitable and healthy work environment for all employees; mitigate all unnecessary risk, loss, and liability for the City and its surrounding community; and provide valuable and responsive support services to all other City departments to enable them to complete their respective missions.

The Department is comprised of three functional areas:



Human Resources

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

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

Risk Management

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

- Workers' Compensation Program Administration:
  - Case Management;
  - Claims Administration;
  - Litigation and Legal Defense Management;

General Fund

Human Resources Department

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

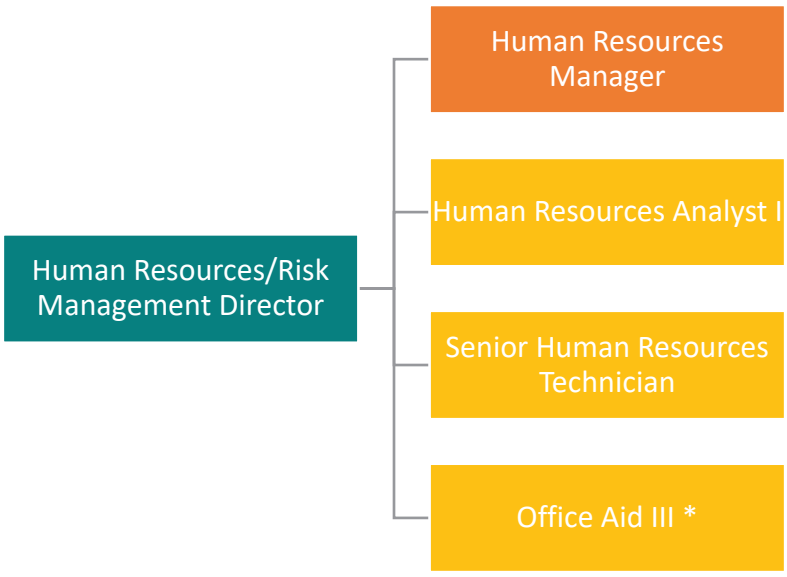
Human Resources Commission

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

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

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

Organization Chart



General Fund

Human Resources Department

	FY 2023-24 Actual	FY 2024-25 Actual	Original Budget FY 2025-26	Estimated FY 2025-26	Proposed Budget FY 2026-27	Change
Human Resources						
Full-time						
HUMAN RESOURCES ANALYST I	1	1	1	1	1	0
HUMAN RESOURCES DIRECTOR	0	0	1	1	1	0
HUMAN RESOURCES MANAGER	1	1	1	1	1	0
HUMAN RESOURCES TECHNICIAN	0	1	0	0	0	0
SR HUMAN RESOURCES TECHNICIAN	1	1	1	1	1	0
Full-time Total	**3**	**4**	**4**	**4**	**4**	**0**
Part-time						
OFFICE AIDE III	1	1	0	1	1	1
Part-time Total	**1**	**1**	**0**	**1**	**1**	**1**
Human Resources Total	**4**	**5**	**4**	**5**	**5**	**1**

Goals and Objectives

1. Improve the City's risk transfer to the CJPIA by developing more effective processes for assessing and mitigating risks, establishing insurance requirements, and maintaining compliance with all insurance requirements and recommendations in conjunction with CJPIA.
2. Negotiate successor Memoranda of Understanding (MOU's) for all bargaining groups in the City.
3. Reduce workers' compensation claims and expenditures through better practices and procedures, in conjunction with CJPIA.
4. Reduce general liability claims and expenditures through better practices and procedures, in conjunction with CJPIA.
5. Ensure employees are receiving mandated trainings, such as SB 1343 and AB 1825, to stay compliant with laws.
6. File Retention / Destruction Project

Accomplishments

- Reviewed more than 4,987 applications for 83 recruitments.
- Completed Benefits Open Enrollment for Plan Year 2026 for all Full-Time employees in Fall of 2025.
- Minimum wage increases per SB 3 (Leno Chapter 4), $16.00 per hour effective January 1, 2026.

General Fund

Human Resources Department

Performance Measures

Metric	Department Goal or Objective Addressed	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Estimate
Workers Comp. Loss Rate per $100 of Payroll	#5	$3.41	$4.37	$4.46
Open Liability Claims	#32	16	48	32

Expenditures

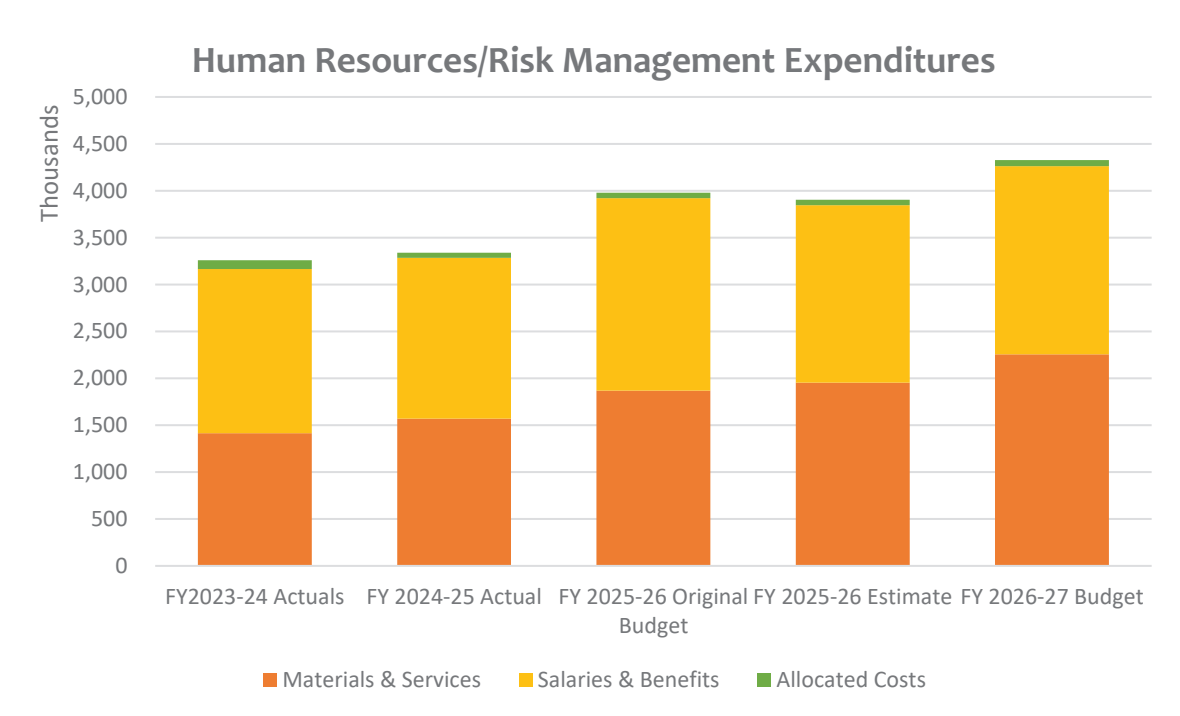
	FY2023-24 Actuals	FY2024-25 Actuals	FY 2025-26 Original Budget	FY 2025-26 Estimate	FY 2026-27 Budget	Increase/ (Decrease)
Salaries & Benefits						
Salaries	242,885	253,595	432,394	343,240	474,713	42,319
Benefits	79,488	88,367	121,754	87,740	117,331	(4,423)
Overtime	86	358	-	1,100	-	-
PERS UAL Payment	-	11,430	46,957	101,270	32,903	(14,054)
Salaries & Benefits Total	**322,459**	**353,750**	**601,105**	**533,350**	**624,947**	**23,842**
Materials & Services						
Materials & Services	360,939	405,660	210,300	338,420	327,980	117,680
Utilities	1,099	1,125	2,400	2,400	2,000	(400)
Maintenance & Repairs	2,205	3,276	5,000	5,000	3,500	(1,500)
Materials & Services Total	**364,243**	**410,061**	**217,700**	**345,820**	**333,480**	**115,780**
Allocated Costs						
Allocated Costs	34,380	44,700	48,120	48,120	53,760	5,640
Allocated Costs Total	**34,380**	**44,700**	**48,120**	**48,120**	**53,760**	**5,640**
Grand Total	**721,082**	**808,512**	**866,925**	**927,290**	**1,012,187**	**145,262**

Major Change

- Salary and benefits have increased based on anticipated step increases and contract increases.
- Workers' Compensation and General Liability cost increased as part of updated actuarial estimates and were redistributed accordingly.
- Materials & Services increased, primarily driven by higher office supplies, legal services, and professional services.

General Fund

Human Resources Department



General Fund

Public Safety Department

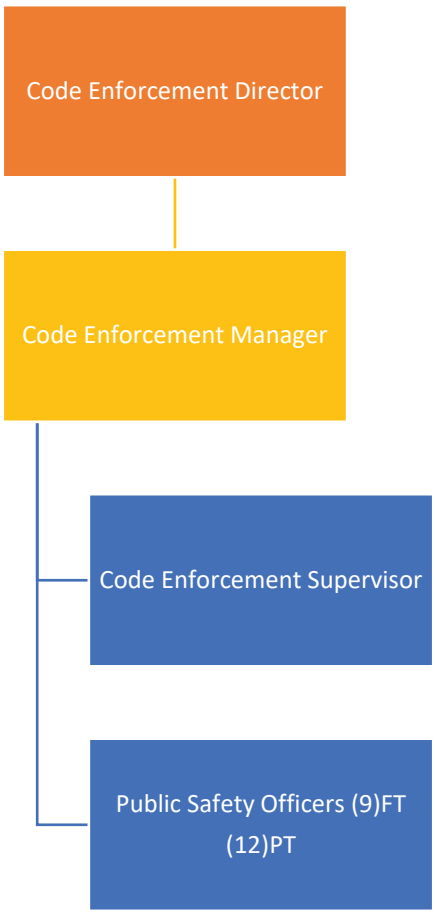
Mission Statement

To improve the community by educating residents and business owners on the importance of good property maintenance. This will 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 Public Safety Department enforces the City's Building Codes and Municipal Codes. The City's Public Safety Department aims to promote and maintain a quality living environment for community members and visitors. Compliance with city codes helps maintain healthy neighborhoods and improves the quality of life in our city. Public Safety encourages property maintenance, promoting a quality aesthetic appearance throughout the city. Enforcing the City's Codes includes conducting field inspections, documenting and abating problems, and responding to citizens' complaints.

Organization Chart



General Fund

Public Safety Department

	FY 2023-24 Actual	FY 2024-25 Actual	Original Budget FY 2025-26	Estimated FY 2025-26	Proposed Budget FY 2026-27	Change
Public Safety						
Full-time						
CODE ENFORCEMENT DIRECTOR	1	1	1	1	1	0
CODE ENFORCEMENT MANAGER	0	0	1	1	1	0
CODE ENFORCEMENT OFFICER	4	4	4	4	9	5
CODE ENFORCEMENT SUPERVISOR	1	0	0	0	1	1
Full-time Total	**6**	**5**	**6**	**6**	**12**	**6**
Part-time						
CODE ENFORCEMENT OFFICER	6	7	12	12	12	0
Part-time Total	**6**	**7**	**12**	**12**	**12**	**0**
Public Safety Total	**12**	**12**	**18**	**18**	**24**	**6**

Goals and Objectives

City Council Goal: VIII. Enhance City Image & Effectiveness

Objectives:

1. Continue proactive and systematic inspections of all city properties to ensure compliance with health and safety regulations, municipal codes, and property maintenance standards. Emphasize early identification of violations to prevent escalation and protect neighborhood quality.
2. Maintain a balanced approach to municipal code enforcement that protects community standards while supporting responsible economic development. Collaborate with Planning, Building, and Economic Development Divisions to ensure enforcement efforts do not unintentionally hinder legitimate business growth and investment.
3. Prioritize voluntary compliance by working collaboratively with property owners, tenants, and stakeholders. Emphasize education, communication, and clear timelines before pursuing escalated enforcement action when appropriate.
4. Actively encourage and assist in the rehabilitation of blighted commercial and industrial properties. Support improvements to the City's housing stock through coordinated enforcement, strategic partnerships, and when necessary, legal remedies such as receivership.
5. Focus enforcement and outreach efforts on key commercial corridors to enhance aesthetics, improve public perception, and strengthen economic vitality. Prioritize signage compliance, landscaping, façade improvements, and removal of graffiti and debris.

Accomplishments

- Staff was increased to include a Director, Manager, four full-time, and 12 part-time public safety officers.

General Fund

Public Safety Department

- Public Safety resolved over 4,000 property maintenance violations, including over 500 for trash and debris, 200 inoperative vehicles, and 150 violations for construction without a permit.
- Enhanced functions and improved technology of our public safety case management software.
- Implemented a proactive systematic survey throughout the city to identify and remove abandoned vehicles from city streets, including the abatement of over 400 cars from public roads.
- Enhanced our parking enforcement program and utilized public safety officers for the issuance of over 8000 parking citations.
- More than 75% of all Public Safety 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 could provide Public Safety services seven days a week.

Performance Measures

Measure	Department Goal or Objective Addressed	FY 2024-25 Estimate	FY 2025-26 Estimate	FY 2026-27 Estimate
Number of Cases	#1	2,700	2,800	2,900
Code Violations Identified	#1	4,000	5,000	5,100
Inspections Conducted	#1	8,000	7,000	10,000
Notices Mailed	#1	6,075	7,000	8,000
Administrative Citations	#1	400	300	200
Parking Citations	#1	6,300	18,000	18,000

General Fund

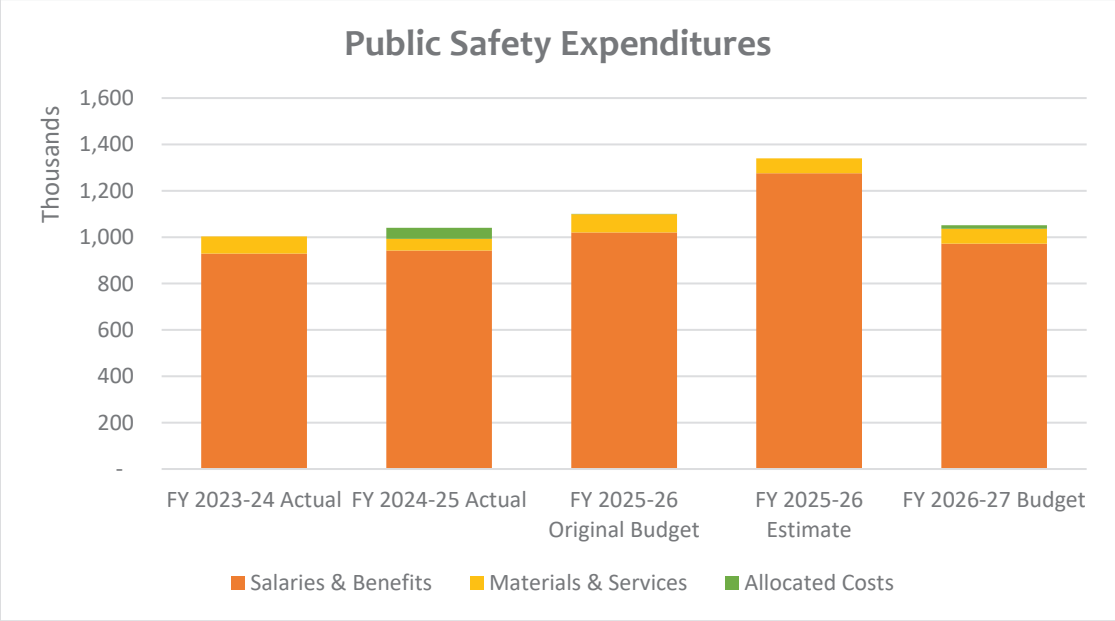
Public Safety Department

Expenditures

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Original Budget	FY 2025-65 Estimate	FY 2026-27 Budget	Increase/ (Decrease)
Salaries & Benefits	**929,040**	**942,750**	**1,020,383**	**1,276,130**	**972,197**	**(48,186)**
Salaries	758,536	771,591	801,978	961,280	743,297	(58,681)
Benefits	158,173	137,749	154,889	155,020	186,394	31,505
Overtime	12,331	17,832	8,449	5,440	10,811	2,362
PERS UAL Payment	-	15,578	55,067	154,390	31,695	(23,372)
Materials & Services	**73,855**	**50,168**	**78,825**	**63,800**	**64,259**	**(14,566)**
Fuel	36,092	28,364	29,825	35,000	33,009	3,184
Materials & Services	37,763	21,028	23,800	25,800	28,250	4,450
Utilities	-	777	25,200	3,000	3,000	(22,200)
Allocated Costs	**-**	**47,774**	**1,425**	**-**	**15,116**	**13,691**
Allocated Costs	-	47,774	1,425	-	15,116	13,691
Grand Total	**1,002,895**	**1,040,693**	**1,100,633**	**1,339,930**	**1,051,572**	**(49,061)**

Major Changes

- Salary and benefits decreased due to the allocation of funds to special programs and reduction in part-time hours.
- Workers Compensation and General Liability charges were increased and redistributed to reflect recent actuarial estimates.
- The additional part-time Code Enforcement Officers added are funded from Measure W in FY2026-27 Budget.



General Fund

Public Works Department

Mission Statement

The mission of the Public Works Department is to enhance, maintain, improve, and preserve West Covina's infrastructure and environment for residents, businesses, visitors, and future generations throughout every neighborhood in our diverse community.

Department Overview

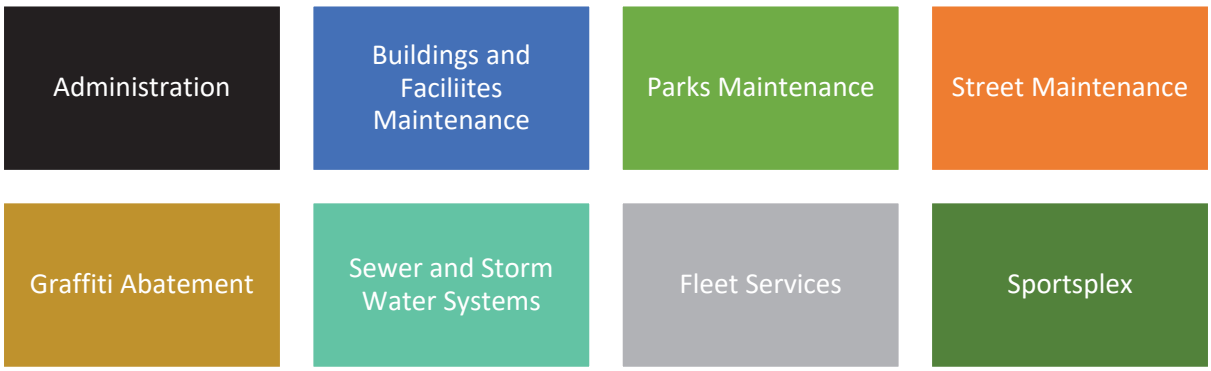
The Public Works Department is defined by its responsiveness, commitment to exceptional customer service, and dedication to building positive community relationships. Department employees take pride in serving as committed public servants who provide essential and critical services to the community.

Public Works operates and maintains the City's 16 square miles of public infrastructure and facilities, including:

- Streets and landscaped medians
- 795 City-owned streetlights and 97 traffic signals
- Street signage
- Electric vehicle charging stations at City facilities
- The urban forest
- Sidewalks and pathways
- 16 parks, 4 community centers, and the Sportsplex
- Public buildings
- Sanitary sewer systems
- Bus stops and shelters
- Environmental services promoting waste reduction, reuse, and recycling
- Public rights-of-way and City fleet operations

Department operations are organized into eight core service areas

:



General Fund

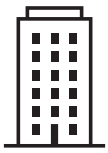
Public Works Department

Core Service Areas

Administration

The Administration Section provides centralized support services for the Department's seven operational divisions. Staff serve as the primary public point of contact, receiving and processing citizen inquiries, resolving complaints, and ensuring timely responses to service requests.

Buildings and Facilities Maintenance



The Buildings and Facilities Maintenance Section is responsible for providing a clean, safe and professional working environment for the public and City staff providing preventative maintenance of City buildings and facilities including the Civic Center, fire stations, police department buildings, community centers, all restrooms and out-buildings in the parks, playground equipment, pavilions, walking paths, skateboard park, fields, parking structure maintenance and all other public buildings and facilities. This section oversees contracts for preventative maintenance and repairs for HVAC, electrical, plumbing, elevator, fire and security alarms, custodial services and other building services.

Parks Maintenance

The Parks Section is responsible for all the City's parks, medians, publicly owned trees, as well as all other landscaped areas, such as city facility landscaping, landscaped and natural open spaces, slopes, common areas and the 6 landscape maintenance districts. It also provides water conservation services and monitors janitorial and building maintenance including park restrooms and recreation facilities.



Streets Maintenance



The Street Section is responsible for maintaining concrete and asphalt improvements and repairs within the City's street and alley right-of-ways, traffic signals, street and facility lighting, City facility vehicle charging stations, flood control, and disaster preparedness related to street maintenance, striping, curbs, traffic legend painting and sign installation and repairs. Public Works provides contract administration for the street sweeping and solid waste collection programs and assists other City departments with various projects.

Graffiti Abatement

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.



Sewer and Storm Water Systems

The City Sewer and Storm Water Section is responsible for the maintenance and repair of 6 sewage lift stations, 9 water pump stations, 227 miles of mainline sewer pipeline and 5,187 manholes. Standby crews provide emergency response after hours, on weekends, and during holidays to ensure system reliability and public health protection.

General Fund

Public Works Department

Fleet Services



Fleet Services manages the City's fleet of patrol cars, fire engines, rescue ambulances, passenger vehicles, SUVs, Light-Medium-Heavy Duty Diesel trucks, power equipment and emergency generators. This section provides support to all City departments through preventive maintenance and repair of vehicles and equipment used citywide. This section is responsible for procurement of non-emergency vehicles and equipment and manages the contracts for vehicle and equipment repairs, auto body & paint, heavy equipment/fire apparatus repair, onsite generator and CNG repairs.

Sportsplex

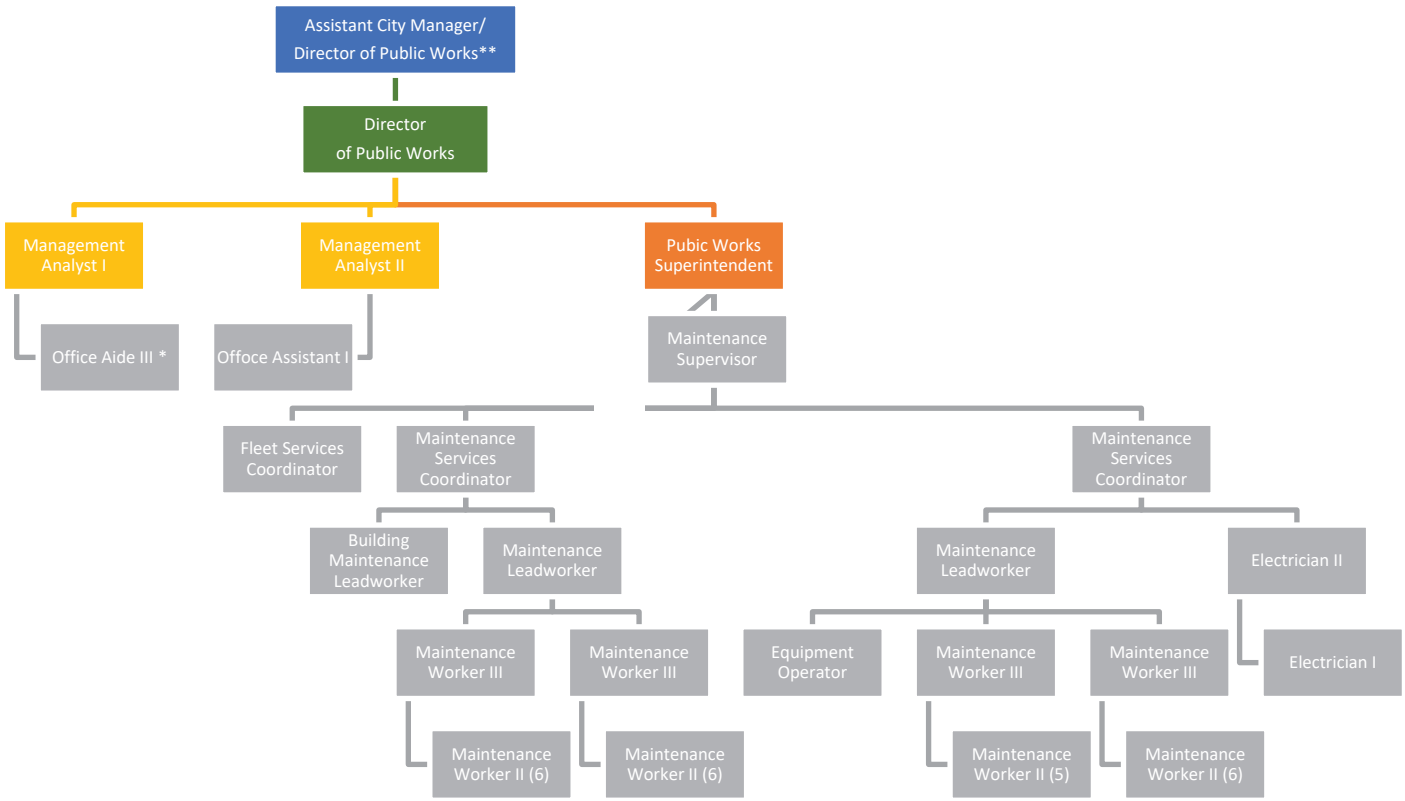
Public Works staff provides opening, closing and buildings and facility maintenance services, preparation for all tournaments and scheduled events at the Sportsplex, performance of lawn care, field marking, landscaping, irrigation maintenance, maintenance of walkways and entrance to facility, high-traffic areas and common areas.



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

	FY 2023-24 Actual	FY 2024-25 Actual	Original Budget FY 2025-26	Estimated FY 2025-26	Proposed Budget FY 2026-27	Change
Maintenance Service						
Full-time						
ADMINISTRATIVE ASSISTANT II	1	1	1	1	0	-1
BUILDING MAINT LEAD WORKER	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	1	1	0	1	0
MAINTENANCE LEAD WORKER	2	2	2	2	2	0
MAINTENANCE SVCS COORDINATOI	3	2	2	3	1	-1
MAINTENANCE WORKER II	22	22	22	22	23	1
MAINTENANCE WORKER III	4	4	4	4	4	0
MANAGEMENT ANALYST I	1	1	1	1	1	0
MANAGEMENT ANALYST II	0	0	0	0	1	1
OFFICE ASSISTANT I	0	0	0	0	1	1
PUBLIC WORKS DEPUTY DIRECTOR	1	1	1	1	0	-1
PUBLIC WORKS DIRECTOR	0	0	0	0	1	1
PUBLIC WORKS SUPERINTENDENT	1	1	1	1	1	0
SENIOR MAINTENANCE SUPERVISOF	1	0	0	0	0	0
STREET MAINTENANCE SUPERVISOR	0	1	1	1	0	-1
Full-time Total	**40**	**40**	**40**	**40**	**40**	**0**
Part-time						
MAINTENANCE ASSISTANT	1	1	1	1	0	-1
OFFICE AIDE I	3	3	3	0	0	-3
OFFICE AIDE III	0	0	0	2	1	1
Part-time Total	**4**	**4**	**4**	**3**	**1**	**-3**
Maintenance Service Total	**44**	**44**	**44**	**43**	**41**	**-3**

Goals and Objectives

City Council Goal:

I. Protect Public Safety

Objective:

1. Improve stop sign visibility and implement traffic-calming measures to enhance safety for motorists and pedestrians while lowering long-term maintenance and replacement costs.
2. Continuing tree risk management program safeguarding public safety, minimizing liability, and preserving City infrastructure balancing the environmental value of the urban forest with the responsibility to protect residents, property, and vehicular traffic.

General Fund

Public Works Department

VIII. Enhance City Image and Effectiveness

Objectives:

3. Continue delivering high-quality services while maintaining fiscal responsibility.
4. Ensure essential services and facilities are maintained and infrastructure remains in good condition.
5. Assist in the development and implementation of the Five-Year Capital Improvement Program (CIP).
6. Maintain a 48-hour response window for graffiti abatement requests.
7. Continue sewer manhole pest abatement efforts.
8. Develop a comprehensive street sign and pavement marking replacement program.
9. Create a citywide asset inventory and replacement schedule.
10. Address City liability risks, including trip hazards, hazardous trees, and roadway deficiencies.

Accomplishments

- Led high-windstorm emergency response operations for the January 7, 2025, windstorms and fires impacting Los Angeles County, expending over 901 man-hours during a two-week cleanup effort to eliminate hazards citywide.
- Ensured ongoing compliance with State Water Resources Control Board regulations for the Sewer System Management Plan (SSMP) and Sanitary Sewer Overflow Program.
- Finalized the third of seven sidewalk inspection zones, correcting 1,528 minor trip hazards and rehabilitating 5,970 linear feet of sidewalk.
- Restored and repaired the City Hall parking structure in December 2025 after rainstorm flooding, reinforcing structural integrity and extending service life.
- Rehabilitated more than 3,000 linear feet of sidewalk to enhance pedestrian safety and accessibility.
- Advanced vegetation abatement efforts within Landscape Maintenance Districts 1, 2, and 4.
- Refreshed pavement legends and restriped crosswalks in designated school zones to improve visibility and safety.
- Progressed renovations at the maintenance yard, including new flooring, interior and exterior painting, electrical system upgrades, and comprehensive facility enhancements.
- Replaced one pump at the Citrus Street/Interstate 10 underpass to prevent storm-related flooding.
- Assisted the H.O.P.E. Team with abatement of large homeless encampments.
- Responded to 8,350 GoGov citizen service requests.

General Fund

Public Works Department

Performance Measures

Service Indicators	Department Goal or Objective Addressed	FY 2024-25 Actual	FY 2025-26 Estimate	FY 2026-27 Estimate
City Facility Maintenance - All Other Facilities	#4	108	68	70
City Facility Repairs Request for Police Department	#4	28	22	23
City Facility Repairs for Fire Station	#4	25	10	12
City Park - Dog Bag Devices Empty	#4	4	5	6
City Park Community Centers	#4	35	25	27
City Sidewalk Issues	#4	110	25	28
City Sports Facilities	#4	25	20	21
Damaged or Missing Street Signs	#8	500	60	63
Discarded Trash Item - Illegal Dumping	#2	787	680	712
Dog Park	#4	4	2	2
Electrical Issues at City Facilities	#4	46	42	44
Fallen Branch or City Tree	#2	272	265	267
Graffiti	#6	4363	3720	3765
Manhole Repairs	#7	1	2	2
Manholes & Cleanouts	#7	12	7	7
Median Vegetation - City Property	#4	16	6	6
Other	#4	16	1	1
Park Irrigation Issues	#4	25	3	3
Park Playground Equipment Damage	#10	20	20	23
Paseo or Greenspace Vegetation or Damages	#4	16	8	8
Potholes or Damages to Streets	#10	306	272	291
Restrooms in Parks	#4	31	18	18
Sewer Orders	#7	10	9	3
Slow Drainage/Lateral Stoppage	#7	10	5	5

General Fund

Public Works Department

Service Indicators	Department Goal or Objective Addressed	FY 2024-25 Actual	FY 2025-26 Estimate	FY 2026-27 Estimate
Streetlights Owned & Maintained by So California Edison	#10	37	23	23
Streetlights owned by the city	#10	40	75	75
Traffic Signal Lights	#10	194	165	165
Trash in City Parks	#4	16	7	7
Tree Trim Requests	#2	229	235	242
Water Fountain - City Parks	#4	13	11	13
Weeds & Overgrown Vegetation - Public Property	#4	38	20	22

Expenditures

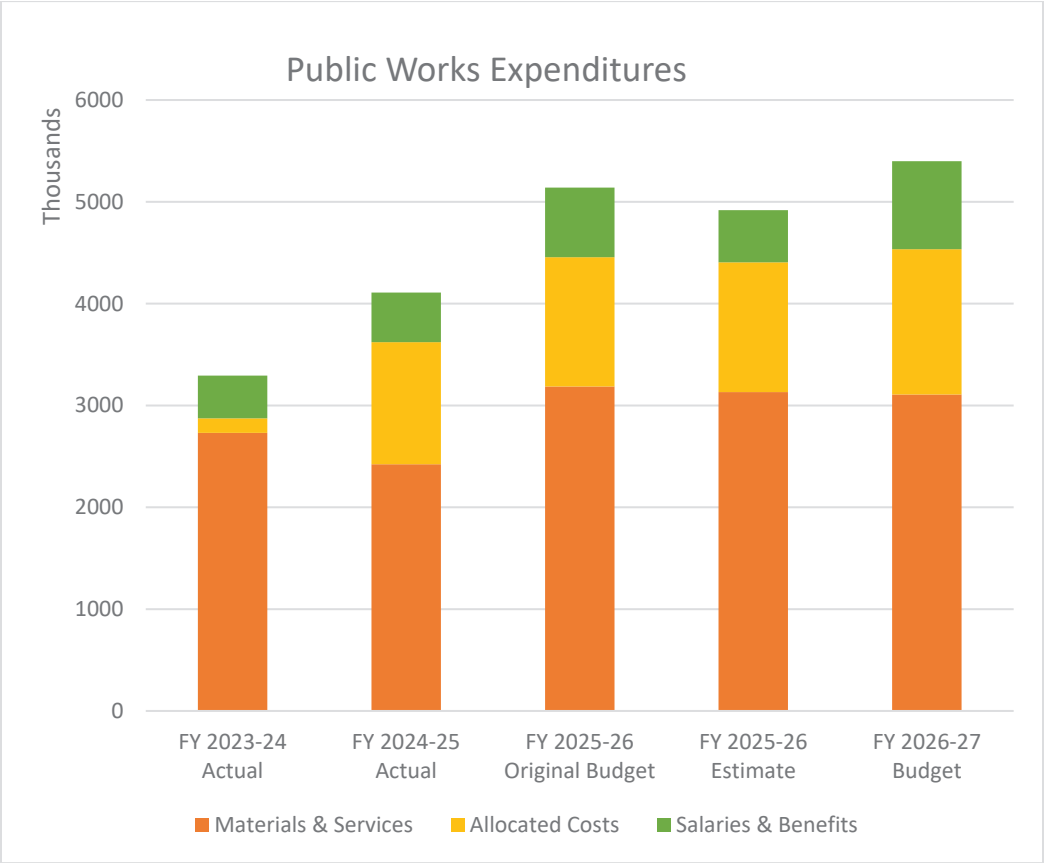
	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Original Budget	FY 2025-26 Estimate	FY 2026-27 Budget	Increase/ (Decrease)
Salaries & Benefits	**419,197**	**486,942**	**683,562**	**513,360**	**864,183**	**180,621**
Salaries	288,271	317,502	408,174	286,290	568,543	160,369
Benefits	126,109	138,420	197,858	144,220	217,984	20,126
PERS UAL Payment	0	16,364	33,568	77,750	31,263	(2,305)
Overtime	4,818	14,657	43,962	5,100	46,393	2,431
Materials & Services	**2,730,456**	**2,423,576**	**3,186,082**	**3,131,404**	**3,108,139**	**(77,943)**
Utilities	1,030,746	1,239,096	1,248,400	1,169,498	1,262,300	13,900
Materials & Services	1,674,603	1,128,382	1,864,250	1,906,950	1,787,647	(76,603)
Fuel	22,553	32,372	25,432	28,956	32,192	6,760
Maintenance & Repairs	2,553	23,726	48,000	26,000	26,000	(22,000)
Allocated Costs	**144,098**	**1,198,557**	**1,270,997**	**1,274,089**	**1,426,596**	**155,599**
Allocated Costs	144,098	1,198,557	1,270,997	1,274,089	1,426,596	155,599
Grand Total	**3,293,751**	**4,109,075**	**5,140,641**	**4,918,853**	**5,398,918**	**258,277**

Major Changes

- Salaries and benefits have increased based on anticipated step increases and contract increases.
- Workers' Compensation and General Liability cost increased as part of updated actuarial estimates and were redistributed accordingly.
- Utilities have been increased based on recent actuals.
- Materials and Services decreased due to service contracts paid by other funds.

General Fund

Public Works Department



Expenditures by Section

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Original Budget	FY 2025-26 Estimate	FY 2026-27 Budget	Increase/ (Decrease)
4140-Maintenance Service						
Salaries & Benefits	128,443	130,727	180,471	131,760	397,519	217,048
Materials & Services	114,788	132,200	137,576	120,339	126,256	(11,320)
Allocated Costs	8,380	1,138,108	1,203,230	1,203,230	1,348,695	145,465
4140-Maintenance Service Tota	**251,611**	**1,401,035**	**1,521,277**	**1,455,329**	**1,872,470**	**351,193**
Grand Total	**251,611**	**1,401,035**	**1,521,277**	**1,455,329**	**1,872,470**	**351,193**

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

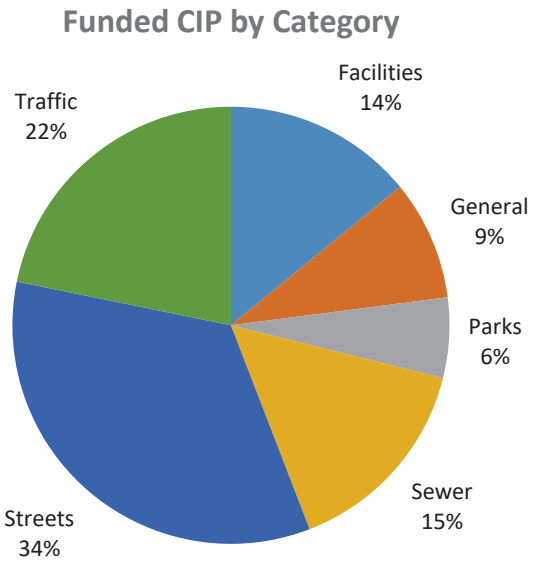
Summary

Funded Projects

Category	Prior Years	FYE 2027	FYE 2028	FYE 2029	FYE 2030	FYE 2031	Project Total
Facilities	2,387,159	1,650,000	-	-	-	-	4,037,159
General	1,816,104	725,000	-	-	-	-	2,541,104
Parks	821,389	520,000	180,000	180,000	-	-	1,701,389
Sewer	4,370,663	-	-	-	-	-	4,370,663
Streets	8,612,972	400,000	250,000	250,000	250,000	-	9,762,972
Traffic	4,047,330	1,100,000	1,100,000	-	-	-	6,247,330
Grand Total	**22,055,617**	**4,395,000**	**1,530,000**	**430,000**	**250,000**	**-**	**28,660,617**

Unfunded Projects

Category	Project Estimate
Facilities	4,684,999
General	225,000
Parks	7,723,597
Streets	12,084,999
Traffic	2,660,000
Grand Total	**27,378,595**

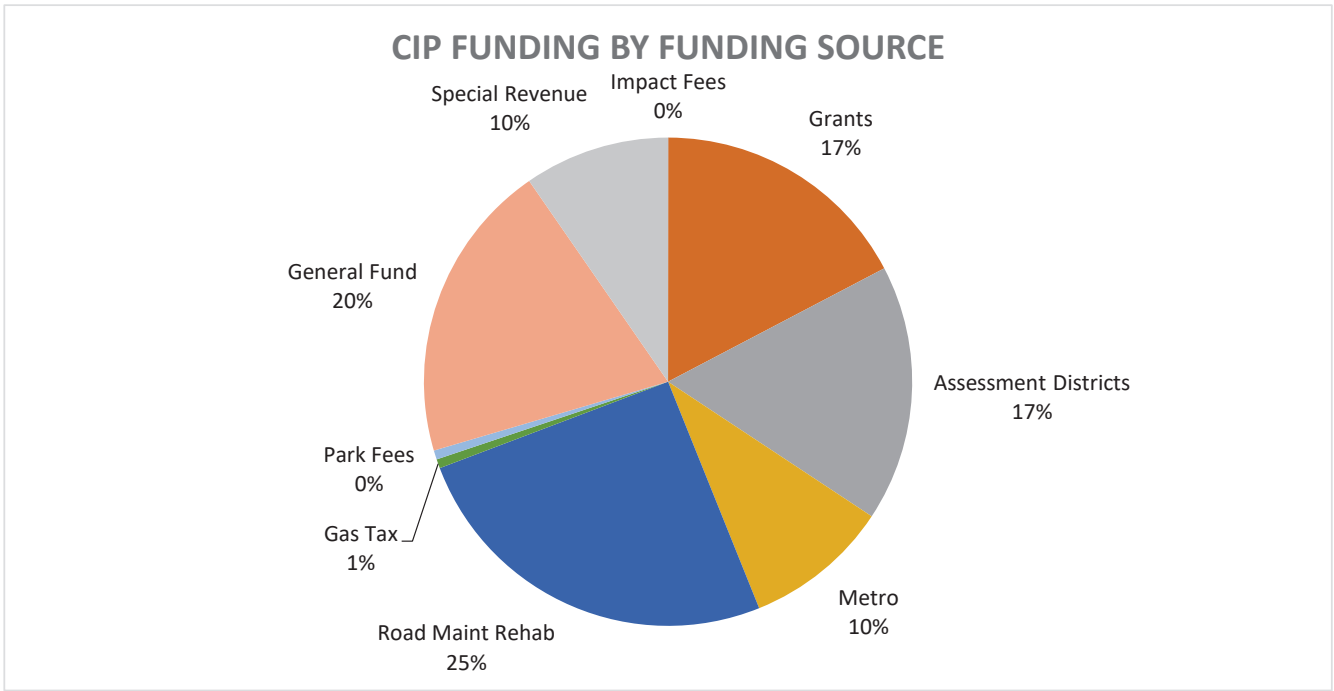


Capital Improvement Program

Summary

Funded Projects by Funding Source

Project Total							
	Facilities	General	Parks	Sewer	Streets	Traffic	Grand Total
Assessment Districts		-		4,370,663	497,145		4,867,809
Gas Tax						173,180	173,180
General Fund	4,037,159	803,389	808,083		60,398		5,709,029
Grants		1,735,379	149,505		73,124	2,998,974	4,956,981
Impact Fees			5,073				5,073
Metro					2,328,748	427,314	2,756,062
Park Fees			172,696				172,696
Road Maint Rehab					4,610,887	2,647,862	7,258,749
Special Revenue		2,336	566,032		2,192,670		2,761,038
Grand Total	**4,037,159**	**2,541,104**	**1,701,389**	**4,370,663**	**9,762,972**	**6,247,330**	**28,660,617**



Capital Improvement Program

FY 2026-2027 Projects Underway (Remaining Available Rollover Funds)

Category/Project	Remaining Balance (FY25-26)
Facilities	2,883,202
C21034, Fire Bldg. Improvements	361,208
C23001, Police Building Repairs	659,292
C23002, Fire Station 1 Replacement (Lease)	174,364
C23003, City Yard Renovations	230,742
C23011, Sportsplex Improvements	300,000
C23015, City Yard Roof	250,000
C23034, Facilities Repairs & Improvements	56,985
C24002, Emergency Generator at City Hall	150,000
C25019, City Hall Elevators	500,000
C25023, City Hall ADA Improvements	14,611
C26002, City Council Chamber and ADA Improvement	150,000
C26003, Senior Center Audio/Visual Improvements	36,000
General	3,837,884
C22014, Financial Accounting System	597,969
C23002, Fire Station 1 Replacement	1,333,380
C23017, City Signage - Entry and Wayfinding	99,999
C23021, BKK Detention Basin	158,871
C26008, Paseo Lighting Replacement/Repairs	150,000
C26019, Hillside Mitigation and Fire Prevention	1,497,664
Parks	3,755,277
C23005, Parks Restroom Improvements	259,081
C23006, Friendship Park Improvements	711,518
C23007, Drinking Fountains & Picnic Areas	134,860
C23012, Skate park mural	99,999
C23019, Security Cameras & Lights	723,620
C23023, Gingrich Basketball Courts	34,927
C24001, Del Norte Park Imp. & Dog Park	1,127,304
C25013, Parks Master Plan	273,968
C25014, Lark Ellen House - Site Improvements	50,000
C25017, Gingrich Park Tot Lot	340,000
Sewer	4,010,688
C17022, Azusa Sewer Lift Station	3,743
C21008, Sewer System Mgmt. Plan Update	75,000
C24005, Southside Sewer Replacement	2,380,068
C25004, Lift Station at Quail Valley/Cameron	200,000
C25005, Sewer Master Plan Update	500,000
C25006, Closed Circuit TV inspection	100,000
C25007, Sewer Main Replacement Area 116-1	666,000

Capital Improvement Program

FY 2026-2027 Projects Underway (Remaining Available Rollover Funds)

Category/Project	Remaining Balance (FY25-26)
C25008, Sewer Main Replacement Area 161-1	85,878
Streets	19,958,600
C19006, Azusa Ave Street Rehab	2,400,268
C21015, Sidewalk & Concrete Repairs	82,979
C21016, Median Landscaping	1,843,876
C22006, Catch Basin Cleaning	31,455
C23029, Bus Shelter Replacement	988,186
C25001, Residential Street Rehab (24-25)	5,026,741
C25003, Street Underpass Pumps	900,000
C25012, Streetlight Replacement (annual)	100,000
C25016, Trash Capture Device Install	650,962
C26001, Residential Street Rehab (25-26)	5,214,800
C26010, Sidewalk & Concrete Repairs	394,332
C26012, Street Sweeping Materials	75,000
C26013, Sidewalk, Curb & Gutter Repairs FY 25-26	250,000
C26018, Arterial Road Rehabilitation	2,000,000
Traffic	13,906,753
C21024, Traf Sig Controller & Bckp Battery	360,000
C21025, Traffic Control Devices Install	60,000
C23008, Regional Signal Synchronization	1,572,686
C23009, Lark Ellen/Badillo Traffic Signal Imp.	200,000
C23016, Traf. Signs, Stripping, Pvmt. Markers	1,040,227
C23028, HSIP Cycle 10 Improvements	875,487
C23032, Azusa Pedestrian & Signal Imp.	7,000,000
C25010, Glendora/Vincent	100,000
C25011, Traffic Improvements at Intersections	1,000,000
C25018, Traffic & Engineering Surveys	100,000
C26014, Pedestrian & Vehicle Safety Imp FY 25-26	1,498,353
C26015, Traffic Signal Cabinets with Controllers	100,000
Grand Total	**48,352,404**

Capital Improvement Program

FY 2026-2027 Funded Projects

Category/Project	Budget FY2026-27
Facilities	1,650,000
C26002, City Council Chamber and ADA Improvement	150,000
C27XXX, Fire Station 3 - Renovation	1,500,000
General	725,000
C27XXX, City's Cybersecurity Network Infrastructure Upgra	725,000
Parks	520,000
C23019, Security Cameras & Lights	180,000
C26XXX, California Park Tot Lot	340,000
Streets	400,000
C25003, Street Underpass Pumps	300,000
C27XXX, Basset HS Stormwater Capture	100,000
Traffic	1,100,000
C23016, Traf. Signs, Stripping, Pvmt. Markers	100,000
C26014, Pedestrian & Vehicle Safety Imp FY 25-26	1,000,000
Grand Total	**4,395,000**

Capital Improvement Program

Category: Facilities

Funded Projects

Project	Prior Years	FYE 2027	FYE 2028	FYE 2029	FYE 2030	FYE 2031	Project Total
C21034, Fire Bldg. Improvements	1,181,652	-	-	-	-	-	1,181,652
C23001, Police Building Repairs	390,708	-	-	-	-	-	390,708
C23002, Fire Station 1 Replacement (Lease)	5,636	-	-	-	-	-	5,636
C23003, City Yard Renovations	69,258	-	-	-	-	-	69,258
C23011, Sportsplex Improvements	153,802	-	-	-	-	-	153,802
C23015, City Yard Roof	-	-	-	-	-	-	-
C23034, Facilities Repairs & Improvements	193,705	-	-	-	-	-	193,705
C24002, Emergency Generator at City Hall	-	-	-	-	-	-	-
C25019, City Hall Elevators	-	-	-	-	-	-	-
C25023, City Hall ADA Improvements	234,699	-	-	-	-	-	234,699
C25024, Council Projector	19,494	-	-	-	-	-	19,494
C25026, City Hall CCTV Project	138,205	-	-	-	-	-	138,205
C26002, City Council Chamber and ADA Improvem	-	150,000	-	-	-	-	150,000
C26003, Senior Center Audio/Visual Improvement	-	-	-	-	-	-	-
C27XXX, Fire Station 3 - Renovation	-	1,500,000	-	-	-	-	1,500,000
Grand Total	**2,387,159**	**1,650,000**	**-**	**-**	**-**	**-**	**4,037,159**

Unfunded Projects

Project Name	Project Estimate
City Hall - Interior remodel	1,000,000
City Hall - Seismic Retrofit	500,000
City Hall Parking Lot Resurfacing	125,000
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 5 - Renovation	600,000
Christ Lutheran Left Turn on Citrus	50,000
City Hall - Exterior Improvement	400,000
Demo of Former Chamber Building	225,000
Electric Vehicle Charging Upgrades	99,999
City Hall Campus Improvement Design	250,000
City Hall Parking Garage Improvements	500,000
Grand Total	**4,684,999**

Total Facilities Projects	**8,722,158**

Capital Improvement Program

Category: Facilities

Funded Projects

Project, Funding Source	Prior Years	FYE 2027	FYE 2028	FYE 2029	FYE 2030	FYE 2031	Project Total
C21034, Fire Bldg. Improvements							
160 CIP	1,181,652	-	-	-	-	-	1,181,652
C23001, Police Building Repairs							
160 CIP	390,708	-	-	-	-	-	390,708
C23002, Fire Station 1 Replacement (Lease)							
160 CIP	5,636	-	-	-	-	-	5,636
C23003, City Yard Renovations							
160 CIP	69,258	-	-	-	-	-	69,258
C23011, Sportsplex Improvements							
160 CIP	153,802	-	-	-	-	-	153,802
C23015, City Yard Roof							
160 CIP	-	-	-	-	-	-	-
C23034, Facilities Repairs & Improvements							
160 CIP	193,705	-	-	-	-	-	193,705
C24002, Emergency Generator at City Hall							
160 CIP	-	-	-	-	-	-	-
C25019, City Hall Elevators							
160 CIP	-	-	-	-	-	-	-
C25023, City Hall ADA Improvements							
160 CIP	234,699	-	-	-	-	-	234,699
C25024, Council Projector							
160 CIP	19,494	-	-	-	-	-	19,494
C25026, City Hall CCTV Project							
160 CIP	138,205	-	-	-	-	-	138,205
C26002, City Council Chamber and ADA Improvement							
160 CIP	-	150,000	-	-	-	-	150,000
C26003, Senior Center Audio/Visual Improvements							
160 CIP	-	-	-	-	-	-	-
C27XXX, Fire Station 3 - Renovation							
160 CIP	-	1,500,000	-	-	-	-	1,500,000
Grand Total	**2,387,159**	**1,650,000**	**-**	**-**	**-**	**-**	**4,037,159**

Capital Improvement Program

Category: General

Funded Projects

Project	Prior Years	FYE 2027	FYE 2028	FYE 2029	FYE 2030	FYE 2031	Project Total
C22011, PSA for Health Dept. Services	598,190	-	-	-	-	-	598,190
C22014, Financial Accounting System	902,031	-	-	-	-	-	902,031
C23002, Fire Station 1 Replacement	124,090	-	-	-	-	-	124,090
C23017, City Signage - Entry and Wayfinding	-	-	-	-	-	-	-
C23021, BKK Detention Basin	78,389	-	-	-	-	-	78,389
C25020, Website Redesign	111,068	-	-	-	-	-	111,068
C26008, Paseo Lighting Replacement/Repairs	-	-	-	-	-	-	-
C26019, Hillside Mitigation and Fire Preventic	2,336	-	-	-	-	-	2,336
C27XXX, City's Cybersecurity Network Infrastr	-	725,000	-	-	-	-	725,000
Grand Total	**1,816,104**	**725,000**	**-**	**-**	**-**	**-**	**2,541,104**

Unfunded Projects

Project Name	Project Estimate
City Branding	100,000
BKK Monitoring System & Imp.	125,000
Grand Total	**225,000**

Total General Projects	**2,766,104**

Capital Improvement Program

Category: General

Funded Projects

Project, Funding Source	Prior Years	FYE 2027	FYE 2028	FYE 2029	FYE 2030	FYE 2031	Project Total
C22011, PSA for Health Dept. Services							
179 ARPA	598,190	-	-	-	-	-	598,190
C22014, Financial Accounting System							
179 ARPA	902,031	-	-	-	-	-	902,031
C23002, Fire Station 1 Replacement							
179 ARPA	124,090	-	-	-	-	-	124,090
C23017, City Signage - Entry and Wayfinding							
212 Public Arts	-	-	-	-	-	-	-
C23021, BKK Detention Basin							
160 CIP	78,389	-	-	-	-	-	78,389
C25020, Website Redesign							
179 ARPA	111,068	-	-	-	-	-	111,068
C26008, Paseo Lighting Replacement/Repairs							
181 MD#1	-	-	-	-	-	-	-
184 MD#4	-	-	-	-	-	-	-
C26019, Hillside Mitigation and Fire Prevention							
197 Measure W	2,336	-	-	-	-	-	2,336
C27XXX, City's Cybersecurity Network Infrastructure Upgrade							
160 CIP	-	725,000	-	-	-	-	725,000
Grand Total	**1,816,104**	**725,000**	**-**	**-**	**-**	**-**	**2,541,104**

Capital Improvement Program

Category: Parks

Funded Projects

Project	Prior Years	FYE 2027	FYE 2028	FYE 2029	FYE 2030	FYE 2031	Project Total
C23005, Parks Restroom Improvements	40,919	-	-	-	-	-	40,919
C23006, Friendship Park Improvements	162,989	-	-	-	-	-	162,989
C23007, Drinking Fountains & Picnic Areas	-	-	-	-	-	-	-
C23012, Skate park mural	-	-	-	-	-	-	-
C23019, Security Cameras & Lights	16,380	180,000	180,000	180,000	-	-	556,380
C23023, Gingrich Basketball Courts	5,073	-	-	-	-	-	5,073
C24001, Del Norte Park Imp. & Dog Park	172,696	-	-	-	-	-	172,696
C25013, Parks Master Plan	226,032	-	-	-	-	-	226,032
C25014, Lark Ellen House - Site Improvement	-	-	-	-	-	-	-
C25017, Gingrich Park Tot Lot	-	-	-	-	-	-	-
C25021, Palm View Park Roof Replacement	197,300	-	-	-	-	-	197,300
C26XXX, California Park Tot Lot	-	340,000	-	-	-	-	340,000
Grand Total	**821,389**	**520,000**	**180,000**	**180,000**	**-**	**-**	**1,701,389**

Unfunded Projects

Project Name	Project Estimate
Galster Park Trail	99,999
Skate park, lighting and seating	300,000
Shadow Oak Restroom	408,600
Cameron Park Community Center Imp.	295,000
Shadow Oak Parking Lot Imp.	800,000
Drinking Fountains & Picnic Areas	500,000
Park picnic area renovations	2,400,000
Walmardo Basketball Courts	250,000
Sportsplex Field Lighting	1,270,000
Cortez Equip. Room & Snack Bar	99,999
Lighting at all city ball fields	999,999
Park Read Board Signs	300,000
Grand Total	**7,723,597**

Total Parks Projects	**9,424,986**

Capital Improvement Program

Category: Parks

Funded Projects

Project, Funding Source	Prior Years	FYE 2027	FYE 2028	FYE 2029	FYE 2030	FYE 2031	Project Total
C23005, Parks Restroom Improvements							
160 CIP	40,919	-	-	-	-	-	40,919
C23006, Friendship Park Improvements							
131 CDBG	149,505	-	-	-	-	-	149,505
160 CIP	13,484	-	-	-	-	-	13,484
177 PDF	-	-	-	-	-	-	-
C23007, Drinking Fountains & Picnic Areas							
166 Impact Fees	-	-	-	-	-	-	-
C23012, Skate park mural							
212 Public Arts	-	-	-	-	-	-	-
C23019, Security Cameras & Lights							
160 CIP	16,380	180,000	180,000	180,000	-	-	556,380
C23023, Gingrich Basketball Courts							
166 Impact Fees	5,073	-	-	-	-	-	5,073
C24001, Del Norte Park Imp. & Dog Park							
170 PDF	172,696	-	-	-	-	-	172,696
C25013, Parks Master Plan							
191 GPU	226,032	-	-	-	-	-	226,032
C25014, Lark Ellen House - Site Improvements							
169 Pk Acq.	-	-	-	-	-	-	-
C25017, Gingrich Park Tot Lot							
236 Measure A	-	-	-	-	-	-	-
C25021, Palm View Park Roof Replacement							
160 CIP	197,300	-	-	-	-	-	197,300
C26XXX, California Park Tot Lot							
236 Measure A	-	340,000	-	-	-	-	340,000
Grand Total	**821,389**	**520,000**	**180,000**	**180,000**	**-**	**-**	**1,701,389**

Capital Improvement Program

Category: Sewer

Funded Projects

Project	Prior Years	FYE 2027	FYE 2028	FYE 2029	FYE 2030	FYE 2031	Project Total
C17022, Azusa Sewer Lift Station	4,192,709	-	-	-	-	-	4,192,709
C21008, Sewer System Mgmt. Plan Update	-	-	-	-	-	-	-
C24005, Southside Sewer Replacement	119,932	-	-	-	-	-	119,932
C25004, Lift Station at Quail Valley/Cameron	-	-	-	-	-	-	-
C25005, Sewer Master Plan Update	-	-	-	-	-	-	-
C25006, Closed Circuit TV inspection	-	-	-	-	-	-	-
C25007, Sewer Main Replacement Area 116-1	-	-	-	-	-	-	-
C25008, Sewer Main Replacement Area 161-1	58,022	-	-	-	-	-	58,022
C26XXX, Sewer Main Replacement Area 62	-	-	-	-	-	-	-
C26XXX, Sewer Main Replacement Area 82	-	-	-	-	-	-	-
Grand Total	**4,370,663**	**-**	**-**	**-**	**-**	**-**	**4,370,663**

Unfunded Projects

Project Name	Project Estimate
Grand Total	

Total Sewer Projects	**4,370,663**

Capital Improvement Program

Category: Sewer

Funded Projects

Project, Funding Source	Prior Years	FYE 2027	FYE 2028	FYE 2029	FYE 2030	FYE 2031	Project Total
C17022, Azusa Sewer Lift Station							
189 Sewer	4,192,709	-	-	-	-	-	4,192,709
C21008, Sewer System Mgmt. Plan Update							
189 Sewer	-	-	-	-	-	-	-
C24005, Southside Sewer Replacement							
189 Sewer	119,932	-	-	-	-	-	119,932
C25004, Lift Station at Quail Valley/Cameron							
189 Sewer	-	-	-	-	-	-	-
C25005, Sewer Master Plan Update							
189 Sewer	-	-	-	-	-	-	-
C25006, Closed Circuit TV inspection							
189 Sewer	-	-	-	-	-	-	-
C25007, Sewer Main Replacement Area 116-1							
189 Sewer	-	-	-	-	-	-	-
C25008, Sewer Main Replacement Area 161-1							
189 Sewer	58,022	-	-	-	-	-	58,022
C26XXX, Sewer Main Replacement Area 62							
189 Sewer	-	-	-	-	-	-	-
C26XXX, Sewer Main Replacement Area 82							
189 Sewer	-	-	-	-	-	-	-
Grand Total	**4,370,663**	**-**	**-**	**-**	**-**	**-**	**4,370,663**

Capital Improvement Program

Category: Streets

Funded Projects

Project	Prior Years	FYE 2027	FYE 2028	FYE 2029	FYE 2030	FYE 2031	Project Total
C19006, Azusa Ave Street Rehab	171,978	-	-	-	-	-	171,978
C21014, Sidewalk, Curb & Gutter Repairs	807,367	-	-	-	-	-	807,367
C21015, Sidewalk & Concrete Repairs	197,021	-	-	-	-	-	197,021
C21016, Median Landscaping	756,124	-	-	-	-	-	756,124
C22006, Catch Basin Cleaning	134,953	-	-	-	-	-	134,953
C23029, Bus Shelter Replacement	7,083	-	-	-	-	-	7,083
C24008, Residential Street Rehab (23-24)	4,538,803	-	-	-	-	-	4,538,803
C25001, Residential Street Rehab (24-25)	336,259	-	-	-	-	-	336,259
C25003, Street Underpass Pumps	-	300,000	150,000	150,000	150,000	-	750,000
C25012, Streetlight Replacement (annual)	-	-	-	-	-	-	-
C25015, Street Sweeping Signs & Equip.	1,597,301	-	-	-	-	-	1,597,301
C25016, Trash Capture Device Install	60,416	-	-	-	-	-	60,416
C26001, Residential Street Rehab (25-26)	-	-	-	-	-	-	-
C26010, Sidewalk & Concrete Repairs	5,668	-	-	-	-	-	5,668
C26012, Street Sweeping Materials	-	-	-	-	-	-	-
C26013, Sidewalk, Curb & Gutter Repairs FY	-	-	-	-	-	-	-
C26018, Arterial Road Rehabilitation	-	-	-	-	-	-	-
C27XXX, Basset HS Stormwater Capture	-	100,000	100,000	100,000	100,000	-	400,000
Grand Total	**8,612,972**	**400,000**	**250,000**	**250,000**	**250,000**	**-**	**9,762,972**

Unfunded Projects

Project Name	Project Estimate
Install lighting on Glendora Avenue	99,999
Catch Basin CPS Unit Upgrade	500,000
Residential Street Rehab (26-27)	5,689,000
Residential Street Rehab (27-28)	5,796,000
Residential Street Rehab (28-29)	-
Grand Total	**12,084,999**

Total Streets Projects	**21,847,971**

Capital Improvement Program

Category: Streets

Funded Projects

Project, Funding Source	Prior Years	FYE 2027	FYE 2028	FYE 2029	FYE 2030	FYE 2031	Project Total
C19006, Azusa Ave Street Rehab							
140 Grants	73,124	-	-	-	-	-	73,124
160 CIP	60,398	-	-	-	-	-	60,398
224 Measure R	5,040	-	-	-	-	-	5,040
235 Measure M	-	-	-	-	-	-	-
237 SB1	33,416	-	-	-	-	-	33,416
C21014, Sidewalk, Curb & Gutter Repairs							
235 Measure M	807,367	-	-	-	-	-	807,367
C21015, Sidewalk & Concrete Repairs							
128 TDA	197,021	-	-	-	-	-	197,021
C21016, Median Landscaping							
188 CW MD	497,145	-	-	-	-	-	497,145
224 Measure R	258,978	-	-	-	-	-	258,978
C22006, Catch Basin Cleaning							
197 Measure W	134,953	-	-	-	-	-	134,953
C23029, Bus Shelter Replacement							
235 Measure M	7,083	-	-	-	-	-	7,083
C24008, Residential Street Rehab (23-24)							
237 SB1	4,538,803	-	-	-	-	-	4,538,803
C25001, Residential Street Rehab (24-25)							
235 Measure M	297,591	-	-	-	-	-	297,591
237 SB1	38,668	-	-	-	-	-	38,668
C25003, Street Underpass Pumps							
235 Measure M	-	300,000	150,000	150,000	150,000	-	750,000
C25012, Streetlight Replacement (annual)							
235 Measure M	-	-	-	-	-	-	-
C25015, Street Sweeping Signs & Equip.							
197 Measure W	1,597,301	-	-	-	-	-	1,597,301
C25016, Trash Capture Device Install							
197 Measure W	60,416	-	-	-	-	-	60,416
C26001, Residential Street Rehab (25-26)							
235 Measure M	-	-	-	-	-	-	-
237 SB1	-	-	-	-	-	-	-
C26010, Sidewalk & Concrete Repairs							
128 TDA	5,668	-	-	-	-	-	5,668

Capital Improvement Program

Category: Streets

Funded Projects

Project, Funding Source	Prior Years	FYE 2027	FYE 2028	FYE 2029	FYE 2030	FYE 2031	Project Total
C26012, Street Sweeping Materials							
197 Measure W	-	-	-	-	-	-	-
C26013, Sidewalk, Curb & Gutter Repairs FY 25-26							
128 TDA	-	-	-	-	-	-	-
235 Measure M	-	-	-	-	-	-	-
C26018, Arterial Road Rehabilitation							
224 Measure R	-	-	-	-	-	-	-
C27XXX, Basset HS Stormwater Capture							
197 Measure W	-	100,000	100,000	100,000	100,000	-	400,000
Grand Total	**8,612,972**	**400,000**	**250,000**	**250,000**	**250,000**	**-**	**9,762,972**

Capital Improvement Program

Category: Traffic

Funded Projects

Project	Prior Years	FYE 2027	FYE 2028	FYE 2029	FYE 2030	FYE 2031	Project Total
C21024, Traf Sig Controller & Bckp Battery	113,407	-	-	-	-	-	113,407
C21025, Traffic Control Devices Install	-	-	-	-	-	-	-
C23008, Regional Signal Synchronization	227,314	-	-	-	-	-	227,314
C23009, Lark Ellen/Badillo Traffic Signal Imp.	-	-	-	-	-	-	-
C23016, Traf. Signs, Stripping, Pvmt. Markers	59,773	100,000	100,000	-	-	-	259,773
C23027, Pedestrian & Vehicle Safety Imp. 22-	646,215	-	-	-	-	-	646,215
C23028, HSIP Cycle 10 Improvements	2,998,974	-	-	-	-	-	2,998,974
C23032, Azusa Pedestrian & Signal Imp.	-	-	-	-	-	-	-
C25010, Glendora/Vincent	-	-	-	-	-	-	-
C25011, Traffic Improvements at Intersection	-	-	-	-	-	-	-
C25018, Traffic & Engineering Surveys	-	-	-	-	-	-	-
C26014, Pedestrian & Vehicle Safety Imp FY 2	1,647	1,000,000	1,000,000	-	-	-	2,001,647
C26015, Traffic Signal Cabinets with Controlle	-	-	-	-	-	-	-
Grand Total	**4,047,330**	**1,100,000**	**1,100,000**	**-**	**-**	**-**	**6,247,330**

Unfunded Projects

Project Name	Project Estimate
GPS Emergency Pre-emption System	1,500,000
Merced/Valinda Left Turn	190,000
Glendora/Merced Avenues Left Turn	190,000
Traffic Control Devices Install	30,000
Cameron/Orange Traffic Signal Imp.	450,000
Nogales St Connector Improvements	300,000
Grand Total	**2,660,000**

Total Traffic Projects	**8,907,330**

Capital Improvement Program

Category: Traffic

Funded Projects

Project, Funding Source	Prior Years	FYE 2027	FYE 2028	FYE 2029	FYE 2030	FYE 2031	Project Total
C21024, Traf Sig Controller & Bckp Battery							
124 GT	113,407	-	-	-	-	-	113,407
235 Measure M	-	-	-	-	-	-	-
C21025, Traffic Control Devices Install							
235 Measure M	-	-	-	-	-	-	-
C23008, Regional Signal Synchronization							
235 Measure M	227,314	-	-	-	-	-	227,314
C23009, Lark Ellen/Badillo Traffic Signal Imp.							
224 Measure R	-	-	-	-	-	-	-
C23016, Traf. Signs, Stripping, Pvmt. Markers							
124 GT	59,773	-	-	-	-	-	59,773
235 Measure M	-	100,000	100,000	-	-	-	200,000
C23027, Pedestrian & Vehicle Safety Imp. 22-23							
237 SB1	646,215	-	-	-	-	-	646,215
C23028, HSIP Cycle 10 Improvements							
144 HSIP	2,998,974	-	-	-	-	-	2,998,974
C23032, Azusa Pedestrian & Signal Imp.							
144 HSIP	-	-	-	-	-	-	-
C25010, Glendora/Vincent							
235 Measure M	-	-	-	-	-	-	-
C25011, Traffic Improvements at Intersections							
235 Measure M	-	-	-	-	-	-	-
C25018, Traffic & Engineering Surveys							
224 Measure R	-	-	-	-	-	-	-
C26014, Pedestrian & Vehicle Safety Imp FY 25-26							
237 SB1	1,647	1,000,000	1,000,000	-	-	-	2,001,647
C26015, Traffic Signal Cabinets with Controllers							
235 Measure M	-	-	-	-	-	-	-
Grand Total	**4,047,330**	**1,100,000**	**1,100,000**	**-**	**-**	**-**	**6,247,330**

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
2027	578,918
2028	578,918
2029	578,918
2030	578,918
2031	578,918
2032-2035	2,315,672
Total	**$5,210,262**

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
2027	-	-	145,000	58,409	203,409
2028	-	-	415,000	48,700	463,700
2029	-	-	425,000	33,469	458,469
2030	-	-	435,000	17,344	452,344
2031	-	-	150,000	6,375	156,375
2032-2033	-	-	95,000	1,781	96,781
Total 2017 Bonds	**$0**	**$0**	**$1,665,000**	**$166,078**	**$1,831,078**

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
2027	495,000	358,000	325,000	260,100	1,438,100
2028	515,000	333,250	345,000	240,372	1,433,622
2029	540,000	307,500	365,000	219,431	1,431,931
2030	565,000	280,500	385,000	197,275	1,427,775
2031	595,000	252,250	410,000	173,906	1,431,156
2032-2036	4,450,000	759,250	2,455,000	464,659	8,128,909
Total 2006 Bonds	**$7,160,000**	**$2,290,750**	**$4,285,000**	**$1,555,742**	**$15,291,492**

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
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	730,000	588,650	500,000	22,345	1,840,995
2031	1,290,000	552,150	-	-	1,842,150
2032-2036	7,390,000	1,776,200	-	-	9,166,200
2037-2041	3,750,000	331,200	-	-	4,081,200
2042-2044	360,000	29,200	-	-	389,200
Total 2018 Bonds	**$15,555,000**	**$5,250,100**	**$1,875,000**	**$210,380**	**$22,890,480**

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
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	6,060,000	6,137,193	12,197,193
2031	6,495,000	5,946,813	12,441,813
2032-2036	40,055,000	25,987,516	66,042,516
2037-2041	55,805,000	17,115,632	72,920,632
2042-2046	59,000,000	4,765,754	63,765,754
Total 2020 Bonds	**$183,230,000**	**$79,320,817**	**$262,550,817**

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
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	225,373	48,837	118,218	91,782	484,210
2031	234,766	41,892	122,512	87,488	486,658
2032-2036	1,196,979	95,338	679,179	367,397	2,338,893
2037-2042	-	-	1,658,890	165,883	1,824,773
Total 2018 Bonds	**$2,283,289**	**$371,476**	**$2,909,166**	**$1,012,183**	**$6,576,114**

Debt Service

Summary of all Outstanding Debt

Summary of All Debt by Principal and Interest

Year-ending June 30	Principal	Interest	Total
2027	7,839,166	8,217,170	16,056,336
2028	8,571,420	7,967,584	16,539,004
2029	9,077,706	7,688,164	16,765,870
2030	9,597,509	7,383,926	16,981,435
2031	9,876,196	7,060,874	16,937,070
2032-2036	58,636,830	29,452,140	88,088,970
2037-2041	61,213,890	17,612,715	78,826,605
2042-2046	59,360,000	4,794,954	64,154,954
Total Debt	**$224,172,717**	**$90,177,527**	**$314,350,244**

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
2026	578,918	203,409	1,438,100	1,857,151	11,496,631	482,127	16,056,336
2027	578,918	463,700	1,433,622	1,856,118	11,727,372	479,274	16,539,004
2028	578,918	458,469	1,431,931	1,857,466	11,958,906	480,180	16,765,870
2029	578,918	452,344	1,427,775	1,840,995	12,197,193	484,210	16,981,435
2030	578,918	156,375	1,431,156	1,842,150	12,441,813	486,658	16,937,070
2031-2035	2,315,672	96,781	8,128,909	9,166,200	66,042,516	2,338,893	88,088,970
2036-2040	-	-	-	4,081,200	72,920,632	1,824,773	78,826,605
2041-2045	-	-	-	389,200	63,765,754	-	64,154,954
Total	**$5,210,262**	**$1,831,078**	**$15,291,492**	**$22,890,480**	**$262,550,817**	**$6,576,114**	**$314,350,244**

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

	FY 2023-24 Actuals	FY 2024-25 Actuals	Original Budget FY2025-26	Estimated FY2025-26	Proposed Budget FY2026-27	Increase/ (Decrease)
Revenue						
Charges For Service	-	2,417	-	-	-	-
Use of Money & Property	1,049,592	1,184,018	1,005,186	1,005,186	1,402,686	397,500
Revenue Total	**1,049,592**	**1,186,435**	**1,005,186**	**1,005,186**	**1,402,686**	**397,500**
Expenditures						
Debt Service	15,458,709	15,977,901	15,824,955	15,830,455	16,052,513	227,558
Expenditures Total	**15,458,709**	**15,977,901**	**15,824,955**	**15,830,455**	**16,052,513**	**227,558**
Transfers						
Transfer In	14,473,338	14,952,039	13,829,983	13,829,983	13,644,641	(185,342)
Revenues Less Expenditures	**(14,409,118)**	**(14,791,466)**	**(14,819,769)**	**(14,825,269)**	**(14,649,827)**	
Net Transfers	14,473,338	14,952,039	13,829,983	13,829,983	13,644,641	
Net Change in Fund Balance	64,220	160,573	(989,786)	(995,286)	(1,005,186)	
Beginning Fund Balance	20,054,740	20,118,960	20,279,534	20,279,534	19,284,248	
Ending Fund Balance	**20,118,960**	**20,279,534**	**19,289,748**	**19,284,248**	**18,279,062**	

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.

FY2026-2027 Expenditures

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

Debt Service	Principal	Interest	Total	Funding Source
2018A Bonds	645,000	690,400	1,335,400	General Fund
2018B Bonds	440,000	81,751	521,751	General Fund
2020A Bonds	4,900,000	6,596,631	11,496,631	General Fund
2006A Bonds	495,000	358,000	853,000	Successor Agency
2006B Bond	325,000	260,100	585,100	Successor Agency
Subtotal Bonds	**$6,805,000**	**$7,986,882**	**$14,791,882**	
Lease Purchase Agreements	310,248	171,879	482,127	General Fund
Note Payable to LA County	578,918	186,786	765,704	General Fund
Total Debt Service	**$7,694,166**	**$8,345,547**	**$16,039,713**	

Summary of Other Funds

	Expenditures	Revenue	Transfers Transfer In	Transfer Out
116-State Asset Forfeiture		6,220		
117-Equitable Sharing-USDOJ	1,427,600	245,000		
118-Equitable Sharing-Treasury	3,712,000	72,350		
119-Air Quality Improvement Trust	400	155,700		
120-Prop A Discretionary	-	109,700		
121-Prop A	3,050,000	2,781,892		
122-Prop C	2,285,092	2,444,472		
124-Gasoline Tax	2,014,184	3,013,200		
127-Police Donations	6,070	1,800		
128-Transportation Development Act	-	95,542		
129-AB 939	29,510	375,700		
130-Bureau of Justice Asst.	23,940	23,940		
131-Community Dev. Block Grant	519,054	800,000		
138-ABC Grant		-		
140-STP Local	-	2,360,211		
143-LA County Park Bond	-	75,830		
144-Highway Safety Improvement Program	-	9,709,272		
145-Waste Mgt Enforcement Grant	56,926	39,059		
146-Senior Meals Program	263,390	324,900	-	
149-Used Oil Block Grant	1,730	16,000		
150-Inmate Welfare	1,000	70		
153-Public Safety Augmentation	820,418	901,940		
155-COPS/SLESF	340,558	331,510		
158-CRV Recycling Grant	-			
160-Capital Projects	2,555,000		-	-
161-Construction Tax	-	6,300		
162-Information Technology	84,870	416,600		
164-Police Facilities Dev. Impact Fees	-	-		
165-Fire Facilities Dev. Impact Fees	-	-		
166-Park Facilities Dev. Impact Fees	-	-		
167-Admin. Facilities Dev. Impact Fees		-		
168-PW Facilities Dev. Impact Fees		-		
169-Park Acquisition Fund	-	47,900		
170-PDF A - Del Norte	-	26,390		

Summary of Other Funds

	Expenditures	Revenue	Transfers Transfer In	Transfer Out
171-PDF B Palm View	-	35,330		
172-PDF C Orangewood - Ca		37,140		
173-PDF D Walmerado-Cam.		-		
174-PDF E - Cortez		1,750		
175-PDF F - Gal-Wogrov-Cam		6,910		
177-PDF H - Friendship		1,710		
179-ARPA Local Fiscal Recovery Funds	329,494	329,494		
180-Future Street Improvements	-	171,400		
181-Maintenance District #1	566,861	836,900		
182-Maintenance District #2	363,346	363,200		
183-WC CSS CFD	148,600	122,410		
184-Maintenance District #4	1,197,638	1,209,390		
186-Maintenance District #6	284,856	168,530		
187-Maintenance District #7	362,847	179,430		
188-Citywide Maintenance District	2,460,244	1,906,180	373,000	
189-Sewer Maintenance	2,621,117	4,721,470		
190-Auto Plaza Improvement District	59,540	96,370		
191-General Plan Update	-	140,000		
197-Measure W Stormwater	917,134	1,471,620		
198-Federal Grants		-		
205-PEG Fund	-	290		
207-OTS Grants	35,120	101,620		
208-Justice Programs (OJP)	-	-		
212-Art In Public Places		15,530		
218-Homeland Security Grant	108,000	153,578		
220-WC Community Svcs Foundation	1,000	-		
222-WC Chamber of Commerce	-	150		
224-Measure R	1,539,090	1,913,574		
225-CDBG - R	-	-		
232-Non-Federal Grants	-	-		
233-Taskforce Reg. Autotheft Prev.	-	-		
234-Officer Wellness & Mental Health	-	610		
235-Measure M	1,369,540	2,611,640		
236-Measure A	340,000	1,222,100		

Summary of Other Funds

	Expenditures	Revenue	Transfers Transfer In	Transfer Out
237-SB1 - Road Maintenance Rehab	1,000,000	3,061,700	567,200	
238-Law Enforcement Tobacco Grant	-	-		
240-Measure H	273,182	122,255		
241-CASP Certification & Training		3,390		
242-Sportsplex	1,248,864	558,100	690,764	
375-Police Enterprise	668,594	663,330		
820-Successor Housing Agency	432,150	158,100		
Grand Total	**33,518,959**	**46,766,699**	**1,630,964**	**-**

Fund 116 - State Asset Forfeiture

	FY 2023-24 Actuals	FY 2024-25 Actuals	Original Budget FY2025-26	Estimated FY2025-26	Proposed Budget FY2026-27	Increase/ (Decrease)
Revenue						
Use of Money & Property	8,740	9,057	10,300	10,300	6,220	(4,080)
From Other Agencies	-	-	-	2,300	-	-
Revenue Total	**8,740**	**9,057**	**10,300**	**12,600**	**6,220**	**(4,080)**
Expenditures						
Capital Assets	-	-	-	-	-	-
Expenditures Total	**-**	**-**	**-**	**-**	**-**	**-**

Revenues Less Expenditures	**8,740**	**9,057**	**10,300**	**12,600**	**6,220**
Net Change in Fund Balance	8,740	9,057	10,300	12,600	6,220
Beginning Fund Balance	284,346	293,086	302,142	302,142	314,742
Ending Fund Balance	**293,086**	**302,142**	**312,442**	**314,742**	**320,962**

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.

FY2026-2027 Expenditures

There are not any expenditures planned for FY2026-2027.

Fund 117 - Equitable Sharing-USDOJ

	FY 2023-24 Actuals	FY 2024-25 Actuals	Original Budget FY2025-26	Estimated FY2025-26	Proposed Budget FY2026-27	Increase/ (Decrease)
Revenue						
From Other Agencies	42,114	724,901	-	115,562	190,000	190,000
Other Revenues	120,273	122,904	-	167,000	-	-
Use of Money & Property	112,016	92,600	111,000	111,000	55,000	(56,000)
Revenue Total	**274,402**	**940,405**	**111,000**	**393,562**	**245,000**	**134,000**
Expenditures						
Capital Assets	310,918	598,153	765,000	765,000	-	(765,000)
Materials & Services	868,845	662,414	815,000	823,207	425,000	(390,000)
Salaries & Benefits	146,168	177,666	209,707	209,707	1,002,600	792,893
Expenditures Total	**1,325,931**	**1,438,234**	**1,789,707**	**1,797,914**	**1,427,600**	**(362,107)**

Revenues Less Expenditures	**(1,051,529)**	**(497,829)**	**(1,678,707)**	**(1,404,352)**	**(1,182,600)**
Net Change in Fund Balance	(1,051,529)	(497,829)	(1,678,707)	(1,404,352)	(1,182,600)
Beginning Fund Balance	4,136,743	3,085,215	2,587,386	2,587,386	1,183,034
Ending Fund Balance	**3,085,215**	**2,587,386**	**908,679**	**1,183,034**	**434**

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 2026-27. 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.

FY2026-2027 Expenditures

- Continued funding for overtime salaries to maintain adequate staffing levels, support emergency response, and ensure continuity of operations during peak demand and staffing shortages. **$1,000,000**

- Police services provided through the City's agreement with the City of West Covina Police Department, supporting ongoing law enforcement and public safety operations. **$250,000**

- Software licensing and technology services associated with the Police Services Agreement, supporting critical systems used for daily law enforcement operations and service delivery. **$150,000**

- Ongoing costs for dedicated telephone lines, ensuring reliable communication capabilities for departmental operations. **$25,000**

Fund 118 - Equitable Sharing-Treasury

	FY 2023-24 Actuals	FY 2024-25 Actuals	Original Budget FY2025-26	Estimated FY2025-26	Proposed Budget FY2026-27	Increase/ (Decrease)
Revenue						
From Other Agencies	2,479,133	200,922	-	1,697,431	-	-
Use of Money & Property	80,476	107,727	33,600	33,600	72,350	38,750
Revenue Total	**2,559,609**	**308,648**	**33,600**	**1,731,031**	**72,350**	**38,750**
Expenditures						
Capital Assets	249,798	238,495	875,000	875,000	1,612,000	737,000
Materials & Services	-	-	100,000	100,000	100,000	-
Salaries & Benefits	-	-	-	-	2,000,000	2,000,000
Expenditures Total	**249,798**	**238,495**	**975,000**	**975,000**	**3,712,000**	**2,737,000**
Revenues Less Expenditures	**2,309,811**	**70,153**	**(941,400)**	**756,031**	**(3,639,650)**	
Net Transfers	-	-	-	-	-	
Net Change in Fund Balance	2,309,811	70,153	(941,400)	756,031	(3,639,650)	
Beginning Fund Balance	1,213,557	3,523,368	3,593,521	3,593,521	4,349,552	
Ending Fund Balance	**3,523,368**	**3,593,521**	**2,652,121**	**4,349,552**	**709,902**	

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 2026-2027. 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.

FY2026-2027 Expenditures

- Police supplies, including GPS based surveillance items to track narcotics suspects, SWAT supplies, protective gear, and other emergency response items supporting front line law enforcement. **$100,000**

- Police overtime expenditures supporting enhanced enforcement efforts, including narcotics investigations and special operations. **$2,000,000**

- Police vehicles and mounted equipment, including patrol vehicle replacements and associated upfitting and technology installations. **$975,000**

- Police equipment purchases, including replacement and acquisition of specialized law enforcement equipment and operational support items carried over from prior year appropriations. **$637,000**

Fund 119 - Air Quality Improvement Trust

	FY 2023-24 Actuals	FY 2024-25 Actuals	Original Budget FY2025-26	Estimated FY2025-26	Proposed Budget FY2026-27	Increase/ (Decrease)
Revenue						
From Other Agencies	108,830	143,751	140,600	140,600	144,800	4,200
Use of Money & Property	11,251	14,853	11,700	-	10,900	(800)
Revenue Total	**120,081**	**158,603**	**152,300**	**140,600**	**155,700**	**3,400**
Expenditures						
Allocated Costs	400	400	400	400	400	-
Capital Assets	56,842	-	190,000	232,000	-	(190,000)
Materials & Services	-	1,012	1,000	1,000	-	(1,000)
Expenditures Total	**57,242**	**1,412**	**191,400**	**233,400**	**400**	**(191,000)**
Revenues Less Expenditures	**62,839**	**157,191**	**(39,100)**	**(92,800)**	**155,300**	
Net Change in Fund Balance	62,839	157,191	(39,100)	(92,800)	155,300	
Beginning Fund Balance	367,224	430,063	587,254	587,254	494,454	
Ending Fund Balance	**430,063**	**587,254**	**548,154**	**494,454**	**649,754**	

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.

FY2026-2027 Expenditures

- Minimal expenditures are budgeted for internal administrative support costs (Internal Service Fund charges) associated with maintaining the fund. **$400**

Fund 120 - Prop A Discretionary

	FY 2023-24 Actuals	FY 2024-25 Actuals	Original Budget FY2025-26	Estimated FY2025-26	Proposed Budget FY2026-27	Increase/ (Decrease)
Revenue						
Use of Money & Property	-	20,166	-	-	-	-
From Other Agencies	217,807	135,451	121,900	121,900	109,700	(12,200)
Revenue Total	**217,807**	**155,617**	**121,900**	**121,900**	**109,700**	**(12,200)**
Expenditures						
Materials & Services	-	-	100,000	100,000	-	(100,000)
Expenditures Total	**-**	**-**	**100,000**	**100,000**	**-**	**(100,000)**
Revenues Less Expenditures	**217,807**	**155,617**	**21,900**	**21,900**	**109,700**	
Net Change in Fund Balance	217,807	155,617	21,900	21,900	109,700	
Beginning Fund Balance	440,151	657,958	813,575	813,575	835,475	
Ending Fund Balance	**657,958**	**813,575**	**835,475**	**835,475**	**945,175**	

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.

FY2026-2027 Expenditures

There are not any expenditures planned for FY2026-2027.

Fund 121 - Prop A

	FY 2023-24 Actuals	FY 2024-25 Actuals	Original Budget FY2025-26	Estimated FY2025-26	Proposed Budget FY2026-27	Increase/ (Decrease)
Revenue						
Other Taxes	2,870,213	2,830,974	3,013,720	2,793,810	2,722,242	(291,478)
Use of Money & Property	53,766	52,185	26,800	26,800	59,650	32,850
Revenue Total	**2,923,979**	**2,883,159**	**3,040,520**	**2,820,610**	**2,781,892**	**(258,628)**
Expenditures						
Materials & Services	3,040,709	2,041,699	3,544,000	2,042,600	3,044,000	(500,000)
Allocated Costs	5,940	5,940	5,940	5,940	6,000	60
Expenditures Total	**3,046,649**	**2,047,639**	**3,549,940**	**2,048,540**	**3,050,000**	**(499,940)**

Revenues Less Expenditures	**(122,670)**	**835,519**	**(509,420)**	**772,070**	**(268,108)**
Net Change in Fund Balance	(122,670)	835,519	(509,420)	772,070	(268,108)
Beginning Fund Balance	426,761	304,091	1,139,610	1,139,610	1,911,680
Ending Fund Balance	**304,091**	**1,139,610**	**630,190**	**1,911,680**	**1,643,572**

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.

FY2026-2027 Expenditures

FY2026-2027 Expenditures are proposed to be exchanged for non-restricted General Fund dollars.

Fund 122 - Prop C

	FY 2023-24 Actuals	FY 2024-25 Actuals	Original Budget FY2025-26	Estimated FY2025-26	Proposed Budget FY2026-27	Increase/ (Decrease)
Revenue						
General Revenue						
Use of Money & Property	88,398	96,322	81,100	81,100	67,600	(13,500)
General Revenue Total	**88,398**	**96,322**	**81,100**	**81,100**	**67,600**	**(13,500)**
Public Works						
Other Taxes	2,380,775	2,348,221	2,517,170	2,359,710	2,376,872	(140,298)
Charges For Service	15,495	17,341	-	9,700	-	-
Public Works Total	**2,396,270**	**2,365,562**	**2,517,170**	**2,369,410**	**2,376,872**	**(140,298)**
Revenue Total	**2,484,668**	**2,461,884**	**2,598,270**	**2,450,510**	**2,444,472**	**(153,798)**
Expenditures						
Community Services						
Salaries & Benefits	75,653	64,473	72,263	106,680	224,696	152,433
Materials & Services	1,487,282	1,490,996	1,978,243	1,909,800	1,915,977	(62,266)
Allocated Costs	149,760	119,820	122,950	122,950	128,950	6,000
Community Services Total	**1,712,695**	**1,675,289**	**2,173,456**	**2,139,430**	**2,269,623**	**96,167**
Community Development						
Salaries & Benefits	8,911	7,138	7,868	6,180	15,469	7,601
Materials & Services	471,851	558,075	517,500	506,000	-	(517,500)
Community Development Total	**480,762**	**565,212**	**525,368**	**512,180**	**15,469**	**(509,899)**
Expenditures Total	**2,193,457**	**2,240,501**	**2,698,824**	**2,651,610**	**2,285,092**	**(413,732)**

Revenues Less Expenditures	**291,211**	**221,383**	**(100,554)**	**(201,100)**	**159,380**
Net Change in Fund Balance	291,211	221,383	(100,554)	(201,100)	159,380
Beginning Fund Balance	2,326,961	2,618,171	2,839,554	2,839,554	2,638,454
Ending Fund Balance	**2,618,171**	**2,839,554**	**2,739,000**	**2,638,454**	**2,797,834**

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.

FY2026-2027 Expenditures

Community Development expenses consist primarily of personnel costs for salaries and benefits supporting program administration. Public Services expenses primarily include contract services for Dial-A-Ride, bus shelter maintenance, and recreational transit services; additionally, allocated administrative costs are included in the expenditures.

Fund 124 - Gasoline Tax

	FY 2023-24 Actuals	FY 2024-25 Actuals	Original Budget FY2025-26	Estimated FY2025-26	Proposed Budget FY2026-27	Increase/ (Decrease)
Revenue						
Use of Money & Property	27,240	16,891	21,800	21,800	8,100	(13,700)
From Other Agencies	2,954,749	3,033,473	3,051,648	2,837,950	3,005,100	(46,548)
Revenue Total	**2,981,989**	**3,050,364**	**3,073,448**	**2,859,750**	**3,013,200**	**(60,248)**
Expenditures						
Salaries & Benefits	946,917	983,440	1,185,806	1,074,720	381,621	(804,185)
Materials & Services	1,573,951	1,550,393	1,154,449	953,249	1,031,683	(122,766)
Allocated Costs	607,513	594,423	576,348	592,750	600,880	24,532
Capital Assets	33,738	148,414	-	4,130	-	-
Expenditures Total	**3,162,118**	**3,276,670**	**2,916,603**	**2,624,849**	**2,014,184**	**(902,419)**
Revenues Less Expenditures	**(180,129)**	**(226,307)**	**156,845**	**234,901**	**999,016**	
Net Change in Fund Balance	(180,129)	(226,307)	156,845	234,901	999,016	
Beginning Fund Balance	872,786	692,656	466,350	466,350	701,251	
Ending Fund Balance	**692,656**	**466,350**	**623,195**	**701,251**	**1,700,267**	

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.

FY2026-2027 Expenditures

Expenditures are used for street maintenance operations.

Fund 127 - Police Donations

	FY 2023-24 Actuals	FY 2024-25 Actuals	Original Budget FY2025-26	Estimated FY2025-26	Proposed Budget FY2026-27	Increase/ (Decrease)
Revenue						
Other Revenues	1,920	1,490	1,200	1,200	1,200	-
Use of Money & Property	901	876	1,000	1,000	600	(400)
Revenue Total	**2,821**	**2,366**	**2,200**	**2,200**	**1,800**	**(400)**
Expenditures						
Materials & Services	4,209	2,262	5,859	5,870	6,070	211
Expenditures Total	**4,209**	**2,262**	**5,859**	**5,870**	**6,070**	**211**
Revenues Less Expenditures	**(1,388)**	**104**	**(3,659)**	**(3,670)**	**(4,270)**	
Net Change in Fund Balance	(1,388)	104	(3,659)	(3,670)	(4,270)	
Beginning Fund Balance	30,296	28,908	29,012	29,012	25,342	
Ending Fund Balance	**28,908**	**29,012**	**25,353**	**25,342**	**21,072**	

Fund Overview

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

FY2026-2027 Expenditures

Expenditures are proposed to fund materials for various police programs.

Fund 128 - Transportation Development Act

	FY 2023-24 Actuals	FY 2024-25 Actuals	Original Budget FY2025-26	Estimated FY2025-26	Proposed Budget FY2026-27	Increase/ (Decrease)
Revenue						
Use of Money & Property	1,293	902	1,400	1,400	400	(1,000)
From Other Agencies	-	149,650	470,000	470,000	95,142	(374,858)
Revenue Total	**1,293**	**150,552**	**471,400**	**471,400**	**95,542**	**(375,858)**
Expenditures						
Capital Assets	1,779	161,182	470,000	50,000	-	(470,000)
Expenditures Total	**1,779**	**161,182**	**470,000**	**50,000**	**-**	**(470,000)**
Revenues Less Expenditures	**(486)**	**(10,629)**	**1,400**	**421,400**	**95,542**	
Net Change in Fund Balance	(486)	(10,629)	1,400	421,400	95,542	
Beginning Fund Balance	41,884	41,399	30,769	30,769	452,169	
Ending Fund Balance	**41,399**	**30,769**	**32,169**	**452,169**	**547,711**	

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.

FY2026-2027 Expenditures

There are not any expenditures planned for FY2026-2027.

Fund 129 - AB 939

	FY 2023-24 Actuals	FY 2024-25 Actuals	Original Budget FY2025-26	Estimated FY2025-26	Proposed Budget FY2026-27	Increase/ (Decrease)
Revenue						
Charges For Service	312,310	327,251	292,000	340,000	340,000	48,000
Use of Money & Property	40,179	49,057	40,100	40,100	35,700	(4,400)
Revenue Total	**352,489**	**376,308**	**332,100**	**380,100**	**375,700**	**43,600**
Expenditures						
Salaries & Benefits	25,872	51,598	6,839	77,170	12,710	5,871
Materials & Services	18,760	19,560	36,900	39,400	-	(36,900)
Allocated Costs	19,170	15,740	16,100	16,100	16,800	700
Expenditures Total	**63,802**	**86,898**	**59,839**	**132,670**	**29,510**	**(30,329)**

Revenues Less Expenditures	**288,687**	**289,410**	**272,261**	**247,430**	**346,190**
Net Change in Fund Balance	288,687	289,410	272,261	247,430	346,190
Beginning Fund Balance	1,226,507	1,515,194	1,804,603	1,804,603	2,052,033
Ending Fund Balance	**1,515,194**	**1,804,603**	**2,076,864**	**2,052,033**	**2,398,223**

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.

FY2026-2027 Expenditures

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

Fund 130 - Bureau of Justice Asst.

	FY 2023-24 Actuals	FY 2024-25 Actuals	Original Budget FY2025-26	Estimated FY2025-26	Proposed Budget FY2026-27	Increase/ (Decrease)
Revenue						
From Other Agencies	20,869	19,999	-	-	23,940	23,940
Revenue Total	**20,869**	**19,999**	**-**	**-**	**23,940**	**23,940**
Expenditures						
Materials & Services	20,869	19,999	-	-	23,940	23,940
Expenditures Total	**20,869**	**19,999**	**-**	**-**	**23,940**	**23,940**
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.

FY2026-2027 Expenditures

There are not any expenditures planned for FY2026-2027.

Fund 131 - Community Dev. Block Grant

	FY 2023-24 Actuals	FY 2024-25 Actuals	Original Budget FY2025-26	Estimated FY2025-26	Proposed Budget FY2026-27	Increase/ (Decrease)
Revenue						
Other Revenues		31,774	-	10,050	-	-
From Other Agencies	158,210	1,270,808	800,000	800,000	800,000	-
Revenue Total	**158,210**	**1,302,582**	**800,000**	**810,050**	**800,000**	**-**
Expenditures						
Salaries & Benefits	125,923	133,551	137,721	183,410	109,524	(28,197)
Materials & Services	100,662	346,690	207,113	421,870	397,030	189,917
Allocated Costs	12,380	12,380	12,380	12,380	12,500	120
Capital Assets	-	937,766	-	49,080	-	-
Expenditures Total	**238,965**	**1,430,387**	**357,214**	**666,740**	**519,054**	**161,840**
Revenues Less Expenditures	**(80,755)**	**(127,805)**	**442,786**	**143,310**	**280,946**	
Net Change in Fund Balance	(80,755)	(127,805)	442,786	143,310	280,946	
Beginning Fund Balance	2,907,144	2,826,389	2,698,584	2,698,584	2,841,894	
Ending Fund Balance	**2,826,389**	**2,698,584**	**3,141,370**	**2,841,894**	**3,122,840**	

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.

FY2026-2027 Expenditures

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

Fund 140 - STP Local

	FY 2023-24 Actuals	FY 2024-25 Actuals	Original Budget FY2025-26	Estimated FY2025-26	Proposed Budget FY2026-27	Increase/ (Decrease)
Revenue						
From Other Agencies	-	-	-	78,019	2,360,211	2,360,211
Revenue Total	**-**	**-**	**-**	**78,019**	**2,360,211**	**2,360,211**
Expenditures						
Capital Assets	(18,981)	18,019	-	60,000	-	-
Expenditures Total	**(18,981)**	**18,019**	**-**	**60,000**	**-**	**-**
Revenues Less Expenditures	**18,981**	**(18,019)**	**-**	**18,019**	**2,360,211**	
Net Change in Fund Balance	18,981	(18,019)	-	18,019	2,360,211	
Beginning Fund Balance	(18,981)	-	(18,019)	(18,019)	-	
Ending Fund Balance	**-**	**(18,019)**	**(18,019)**	**-**	**2,360,211**	

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.

FY2026-2027 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

	FY 2023-24 Actuals	FY 2024-25 Actuals	Original Budget FY2025-26	Estimated FY2025-26	Proposed Budget FY2026-27	Increase/ (Decrease)
Revenue						
From Other Agencies	-	11,721	23,000	23,000	75,830	52,830
Revenue Total	**-**	**11,721**	**23,000**	**23,000**	**75,830**	**52,830**
Expenditures						
Materials & Services	11,721	3,045	23,000	29,000	-	(23,000)
Expenditures Total	**11,721**	**3,045**	**23,000**	**29,000**	**-**	**(23,000)**
Revenues Less Expenditures	**(11,721)**	**8,677**	**-**	**(6,000)**	**75,830**	
Net Transfers	-	-	-	-	-	
Net Change in Fund Balance	(11,721)	8,677	-	(6,000)	75,830	
Beginning Fund Balance	-	(11,721)	(3,045)	(3,045)	(9,045)	
Ending Fund Balance	**(11,721)**	**(3,045)**	**(3,045)**	**(9,045)**	**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.

FY2026-2027 Expenditures

There are not any expenditures planned for FY2026-2027.

Fund 145 - Waste Mgt Enforcement Grant

	FY 2023-24 Actuals	FY 2024-25 Actuals	Original Budget FY2025-26	Estimated FY2025-26	Proposed Budget FY2026-27	Increase/ (Decrease)
Revenue						
Other Revenues	49,000	-	-	-	-	-
Use of Money & Property	34,832	35,100	41,400	41,400	23,340	(18,060)
From Other Agencies	31,462	15,743	15,719	15,719	15,719	-
Revenue Total	**115,294**	**50,843**	**57,119**	**57,119**	**39,059**	**(18,060)**
Expenditures						
Materials & Services	85,972	86,933	163,196	172,626	56,926	(106,270)
Expenditures Total	**85,972**	**86,933**	**163,196**	**172,626**	**56,926**	**(106,270)**
Revenues Less Expenditures	**29,322**	**(36,090)**	**(106,077)**	**(115,507)**	**(17,867)**	
Net Change in Fund Balance	29,322	(36,090)	(106,077)	(115,507)	(17,867)	
Beginning Fund Balance	946,400	975,721	939,631	939,631	824,125	
Ending Fund Balance	**975,721**	**939,631**	**833,555**	**824,125**	**806,258**	

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.

FY2026-2027 Expenditures

Funding is included for Landfill regulatory compliance consultants.

Fund 146 - Senior Meals Program

	FY 2023-24 Actuals	FY 2024-25 Actuals	Original Budget FY2025-26	Estimated FY2025-26	Proposed Budget FY2026-27	Increase/ (Decrease)
Revenue						
Charges For Service	18,003	18,408	20,000	20,000	20,000	-
Use of Money & Property	2,197	65	200	200	-	(200)
From Other Agencies	188,835	227,618	304,900	304,900	304,900	-
Revenue Total	**209,036**	**246,091**	**325,100**	**325,100**	**324,900**	**(200)**
Expenditures						
Salaries & Benefits	131,846	161,647	154,980	192,090	131,065	(23,915)
Materials & Services	129,778	123,109	132,600	153,830	91,225	(41,375)
Allocated Costs	44,690	44,690	40,690	40,690	41,100	410
Expenditures Total	**306,314**	**329,446**	**328,270**	**386,610**	**263,390**	**(64,880)**
Revenues Less Expenditures	**(97,279)**	**(83,355)**	**(3,170)**	**(61,510)**	**61,510**	
Net Transfers	-	71,396	-	-	-	
Net Change in Fund Balance	(97,279)	(11,959)	(3,170)	(61,510)	61,510	
Beginning Fund Balance	109,237	11,959	0	0	(61,510)	
Ending Fund Balance	**11,959**	**0**	**(3,170)**	**(61,510)**	**(0)**	

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.

FY2026-2027 Expenditures

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

Fund 149 - Used Oil Block Grant

	FY 2023-24 Actuals	FY 2024-25 Actuals	Original Budget FY2025-26	Estimated FY2025-26	Proposed Budget FY2026-27	Increase/ (Decrease)
Revenue						
From Other Agencies	(1,609)	466	16,000	16,000	16,000	-
Revenue Total	**(1,609)**	**466**	**16,000**	**16,000**	**16,000**	**-**
Expenditures						
Materials & Services	-	-	14,290	14,290	-	(14,290)
Allocated Costs	1,710	1,710	1,710	1,710	1,730	20
Expenditures Total	**1,710**	**1,710**	**16,000**	**16,000**	**1,730**	**(14,270)**
Revenues Less Expenditures	**(3,319)**	**(1,244)**	**-**	**-**	**14,270**	
Net Change in Fund Balance	(3,319)	(1,244)	-	-	14,270	
Beginning Fund Balance	8,310	4,991	3,747	3,747	3,747	
Ending Fund Balance	**4,991**	**3,747**	**3,747**	**3,747**	**18,017**	

Fund Overview

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

FY2026-2027 Expenditures

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

Fund 150 - Inmate Welfare

	FY 2023-24 Actuals	FY 2024-25 Actuals	Original Budget FY2025-26	Estimated FY2025-26	Proposed Budget FY2026-27	Increase/ (Decrease)
Revenue						
Use of Money & Property	239	123	100	100	70	(30)
Revenue Total	**239**	**123**	**100**	**100**	**70**	**(30)**
Expenditures						
Materials & Services	1,620	3,931	1,000	1,000	1,000	-
Expenditures Total	**1,620**	**3,931**	**1,000**	**1,000**	**1,000**	**-**
Revenues Less Expenditures	**(1,381)**	**(3,808)**	**(900)**	**(900)**	**(930)**	
Net Change in Fund Balance	(1,381)	(3,808)	(900)	(900)	(930)	
Beginning Fund Balance	8,623	7,242	3,434	3,434	2,534	
Ending Fund Balance	**7,242**	**3,434**	**2,534**	**2,534**	**1,604**	

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.

FY2026-2027 Expenditures

Expenditures will be used for inmate welfare.

Fund 153 - Public Safety Augmentation

	FY 2023-24 Actuals	FY 2024-25 Actuals	Original Budget FY2025-26	Estimated FY2025-26	Proposed Budget FY2026-27	Increase/ (Decrease)
Revenue						
Other Taxes	970,096	953,634	874,300	874,300	900,500	26,200
Use of Money & Property	13,309	6,026	8,500	8,000	1,440	(7,060)
Revenue Total	**983,405**	**959,661**	**882,800**	**882,300**	**901,940**	**19,140**
Expenditures						
Salaries & Benefits	809,687	917,608	715,693	1,059,750	561,418	(154,275)
Capital Assets	105,500	222,000	103,500	103,500	204,000	100,500
Materials & Services	244,328	61,110	55,000	55,000	55,000	-
Expenditures Total	**1,159,514**	**1,200,718**	**874,193**	**1,218,250**	**820,418**	**(53,775)**

Revenues Less Expenditures	**(176,109)**	**(241,058)**	**8,607**	**(335,950)**	**81,522**
Net Change in Fund Balance	(176,109)	(241,058)	8,607	(335,950)	81,522
Beginning Fund Balance	561,167	385,057	144,000	144,000	(191,950)
Ending Fund Balance	**385,057**	**144,000**	**152,607**	**(191,950)**	**(110,428)**

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.

FY2026-2027 Expenditures

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

Fund 155 - COPS/SLESF

	FY 2023-24 Actuals	FY 2024-25 Actuals	Original Budget FY2025-26	Estimated FY2025-26	Proposed Budget FY2026-27	Increase/ (Decrease)
Revenue						
From Other Agencies	311,793	327,289	330,000	330,000	330,000	-
Use of Money & Property	1,916	2,012	800	1,600	1,510	710
Revenue Total	**313,709**	**329,301**	**330,800**	**331,600**	**331,510**	**710**
Expenditures						
Salaries & Benefits	173,184	191,342	237,689	214,130	240,558	2,869
Materials & Services	111,701	117,284	100,000	100,000	100,000	-
Capital Assets	-	49,500	-	-	-	-
Expenditures Total	**284,885**	**358,125**	**337,689**	**314,130**	**340,558**	**2,869**
Revenues Less Expenditures	**28,824**	**(28,824)**	**(6,889)**	**17,470**	**(9,048)**	
Net Change in Fund Balance	28,824	(28,824)	(6,889)	17,470	(9,048)	
Beginning Fund Balance	-	28,824	(0)	(0)	17,470	
Ending Fund Balance	**28,824**	**(0)**	**(6,889)**	**17,470**	**8,422**	

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.

FY2026-2027 Expenditures

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

Fund 158 - CRV Recycling Grant

	FY 2023-24 Actuals	FY 2024-25 Actuals	Original Budget FY2025-26	Estimated FY2025-26	Proposed Budget FY2026-27	Increase/ (Decrease)
Revenue						
From Other Agencies	27,302	(18,371)	-	-		-
Revenue Total	**27,302**	**(18,371)**	**-**	**-**		**-**
Expenditures						
Materials & Services	5,100	6,065	-	-	-	-
Capital Assets	21,722	-	-	-	-	-
Expenditures Total	**26,822**	**6,065**	**-**	**-**	**-**	**-**
Transfers						
Revenues Less Expenditures	**480**	**(24,436)**	**-**	**-**	**-**	
Net Transfers	-	-	-	-	-	
Net Change in Fund Balance	480	(24,436)	-	-	-	
Beginning Fund Balance	117,544	118,024	93,588	93,588	93,588	
Ending Fund Balance	**118,024**	**93,588**	**93,588**	**93,588**	**93,588**	

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.

FY2026-2027 Expenditures

There are not any expenditures planned for FY2026-2027.

Fund 160 - Capital Projects

	FY 2023-24 Actuals	FY 2024-25 Actuals	Original Budget FY2025-26	Estimated FY2025-26	Proposed Budget FY2026-27	Increase/ (Decrease)
Expenditures						
Other Equipment	-	19,494	-	-	-	-
Street	149,837	-	-	-	-	-
CIP - Facilities	625,577	439,861	186,000	186,000	1,650,000	1,464,000
CIP - Misc.	(198,408)	10,615	-	-	725,000	725,000
CIP - Parks	52,685	-	-	-	180,000	180,000
Vehicles & Equipment	1,831	234	-	-	-	-
Expenditures Total	**631,522**	**470,204**	**186,000**	**186,000**	**2,555,000**	**2,369,000**
Revenues Less Expenditures	**(631,522)**	**(470,204)**	**(186,000)**	**(186,000)**	**(2,555,000)**	
Net Transfers	1,501,600	-	(1,400,000)	-	-	
Net Change in Fund Balance	870,078	(470,204)	(1,586,000)	(186,000)	(2,555,000)	
Beginning Fund Balance	7,617,850	8,487,928	8,017,724	8,017,724	7,831,724	
Ending Fund Balance	**8,487,928**	**8,017,724**	**6,431,724**	**7,831,724**	**5,276,724**	

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.

FY2026-2027 Expenditures

Capital projects are outlined in the Capital Improvement Program.

Fund 161 - Construction Tax

	FY 2023-24 Actuals	FY 2024-25 Actuals	Original Budget FY2025-26	Estimated FY2025-26	Proposed Budget FY2026-27	Increase/ (Decrease)
Revenue						
Other Taxes	-	-	1,100	1,100	1,100	-
Use of Money & Property	7,352	7,578	8,600	8,600	5,200	(3,400)
Revenue Total	**7,352**	**7,578**	**9,700**	**9,700**	**6,300**	**(3,400)**
Expenditures						
Materials & Services	2,900	-	20,000	20,000	-	(20,000)
Expenditures Total	**2,900**	**-**	**20,000**	**20,000**	**-**	**(20,000)**
Revenues Less Expenditures	**4,452**	**7,578**	**(10,300)**	**(10,300)**	**6,300**	
Net Change in Fund Balance	4,452	7,578	(10,300)	(10,300)	6,300	
Beginning Fund Balance	240,773	245,225	252,802	252,802	242,502	
Ending Fund Balance	**245,225**	**252,802**	**242,502**	**242,502**	**248,802**	

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.

FY2026-2027 Expenditures

There are not any expenditures planned for FY2026-2027.

Fund 162 - Information Technology

	FY 2023-24 Actuals	FY 2024-25 Actuals	Original Budget FY2025-26	Estimated FY2025-26	Proposed Budget FY2026-27	Increase/ (Decrease)
Revenue						
Fees	90,151	94,272	96,500	96,500	106,600	10,100
From Other Agencies	309,848	-	310,000	-	310,000	-
Revenue Total	**399,999**	**94,272**	**406,500**	**96,500**	**416,600**	**10,100**
Expenditures						
Salaries & Benefits	-	-	-	-	-	-
Materials & Services	112,994	119,126	261,400	261,400	84,870	(176,530)
Capital Assets	193,303	-	-	-	-	-
Expenditures Total	**306,297**	**119,126**	**261,400**	**261,400**	**84,870**	**(176,530)**

Revenues Less Expenditures	**93,702**	**(24,854)**	**145,100**	**(164,900)**	**331,730**
Net Change in Fund Balance	93,702	(24,854)	145,100	(164,900)	331,730
Beginning Fund Balance	448,495	542,197	517,343	517,343	352,443
Ending Fund Balance	**542,197**	**517,343**	**662,443**	**352,443**	**684,173**

Fund Overview

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

FY2026-2027 Expenditures

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

Fund 164 - Police Facilities Dev. Impact Fees

	FY 2023-24 Actuals	FY 2024-25 Actuals	Original Budget FY2025-26	Estimated FY2025-26	Proposed Budget FY2026-27	Increase/ (Decrease)
Revenue						
Other Revenues	15,451	1,466	35,700	1,000	-	(35,700)
Revenue Total	**15,451**	**1,466**	**35,700**	**1,000**	**-**	**(35,700)**
Expenditures						
Capital Assets	-	-	226,000	-	-	(226,000)
Expenditures Total	**-**	**-**	**226,000**	**-**	**-**	**(226,000)**
Revenues Less Expenditures	**15,451**	**1,466**	**(190,300)**	**1,000**	**-**	
Net Change in Fund Balance	15,451	1,466	(190,300)	1,000	-	
Beginning Fund Balance	131,390	146,842	148,308	148,308	149,308	
Ending Fund Balance	**146,842**	**148,308**	**(41,992)**	**149,308**	**149,308**	

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.

FY2026-2027 Expenditures

There are not any expenditures planned for FY2026-2027.

Fund 165 - Fire Facilities Dev. Impact Fees

	FY 2023-24 Actuals	FY 2024-25 Actuals	Original Budget FY2025-26	Estimated FY2025-26	Proposed Budget FY2026-27	Increase/ (Decrease)
Revenue						
Other Revenues	18,778	1,788	43,300	1,100	-	(43,300)
Revenue Total	**18,778**	**1,788**	**43,300**	**1,100**	**-**	**(43,300)**
Expenditures						
Materials & Services	32,803	-	-	-	-	-
Expenditures Total	**32,803**	**-**	**-**	**-**	**-**	**-**
Revenues Less Expenditures	**(14,025)**	**1,788**	**43,300**	**1,100**	**-**	
Net Change in Fund Balance	(14,025)	1,788	43,300	1,100	-	
Beginning Fund Balance	167,398	153,372	155,160	155,160	156,260	
Ending Fund Balance	**153,372**	**155,160**	**198,460**	**156,260**	**156,260**	

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.

FY2026-2027 Expenditures

There are not any expenditures planned for FY 2026-27.

Fund 166 - Park Facilities Dev. Impact Fees

	FY 2023-24 Actuals	FY 2024-25 Actuals	Original Budget FY2025-26	Estimated FY2025-26	Proposed Budget FY2026-27	Increase/ (Decrease)
Revenue						
Other Revenues	46,365	4,404	49,000	2,500	-	(49,000)
Revenue Total	**46,365**	**4,404**	**49,000**	**2,500**	**-**	**(49,000)**
Expenditures						
Capital Assets	-	5,182	100,000	100,000	-	(100,000)
Expenditures Total	**-**	**5,182**	**100,000**	**100,000**	**-**	**(100,000)**
Revenues Less Expenditures	**46,365**	**(778)**	**(51,000)**	**(97,500)**	**-**	
Net Change in Fund Balance	46,365	(778)	(51,000)	(97,500)	-	
Beginning Fund Balance	268,764	315,130	314,352	314,352	216,852	
Ending Fund Balance	**315,130**	**314,352**	**263,352**	**216,852**	**216,852**	

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.

FY2026-2027 Expenditures

There are not any expenditures planned for FY2026-2027.

Fund 167 - Admin. Facilities Dev. Impact Fees

	FY 2023-24 Actuals	FY 2024-25 Actuals	Original Budget FY2025-26	Estimated FY2025-26	Proposed Budget FY2026-27	Increase/ (Decrease)
Revenue						
Other Revenues	2,752	258	6,300	150	-	(6,300)
Revenue Total	**2,752**	**258**	**6,300**	**150**	**-**	**(6,300)**
Revenues Less Expenditures	**2,752**	**258**	**6,300**	**150**	**-**	
Net Change in Fund Balance	2,752	258	6,300	150	-	
Beginning Fund Balance	45,300	48,051	48,309	48,309	48,459	
Ending Fund Balance	**48,051**	**48,309**	**54,609**	**48,459**	**48,459**	

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.

FY2026-2027 Expenditures

There are not any expenditures planned for FY 2026-27.

Fund 168 - PW Facilities Dev. Impact Fees

	FY 2023-24 Actuals	FY 2024-25 Actuals	Original Budget FY2025-26	Estimated FY2025-26	Proposed Budget FY2026-27	Increase/ (Decrease)
Revenue						
Other Revenues	1,154	130	3,000	100	-	(3,000)
Revenue Total	**1,154**	**130**	**3,000**	**100**	**-**	**(3,000)**
Revenues Less Expenditures	**1,154**	**130**	**3,000**	**100**	**-**	
Net Change in Fund Balance	1,154	130	3,000	100	-	
Beginning Fund Balance	21,284	22,439	22,569	22,569	22,669	
Ending Fund Balance	**22,439**	**22,569**	**25,569**	**22,669**	**22,669**	

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.

FY2026-2027 Expenditures

There are not any expenditures planned for FY 2026-27.

Fund 169 - Park Acquisition Fund

	FY 2023-24 Actuals	FY 2024-25 Actuals	Original Budget FY2025-26	Estimated FY2025-26	Proposed Budget FY2026-27	Increase/ (Decrease)
Revenue						
Use of Money & Property	67,329	69,761	80,100	80,100	47,900	(32,200)
Revenue Total	**67,329**	**69,761**	**80,100**	**80,100**	**47,900**	**(32,200)**
Expenditures						
Capital Assets	75	4,737	-	-	-	-
Expenditures Total	**75**	**4,737**	**-**	**-**	**-**	**-**
Revenues Less Expenditures	**67,254**	**65,024**	**80,100**	**80,100**	**47,900**	
Net Transfers	-	-	-	-	-	
Net Change in Fund Balance	67,254	65,024	80,100	80,100	47,900	
Beginning Fund Balance	2,194,124	2,261,378	2,326,402	2,326,402	2,406,502	
Ending Fund Balance	**2,261,378**	**2,326,402**	**2,406,502**	**2,406,502**	**2,454,402**	

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.

FY2026-2027 Expenditures

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

Fund 170 - PDF A - Del Norte

	FY 2023-24 Actuals	FY 2024-25 Actuals	Original Budget FY2025-26	Estimated FY2025-26	Proposed Budget FY2026-27	Increase/ (Decrease)
Revenue						
Use of Money & Property	41,878	41,122	17,300	-	26,390	9,090
Revenue Total	**41,878**	**41,122**	**17,300**	**-**	**26,390**	**9,090**
Expenditures						
Capital Assets	15,396	157,300	-	-	-	-
Expenditures Total	**15,396**	**157,300**	**-**	**-**	**-**	**-**
Revenues Less Expenditures	**26,481**	**(116,178)**	**17,300**	**-**	**26,390**	
Net Change in Fund Balance	26,481	(116,178)	17,300	-	26,390	
Beginning Fund Balance	1,369,029	1,395,510	1,279,333	1,279,333	1,279,333	
Ending Fund Balance	**1,395,510**	**1,279,333**	**1,296,633**	**1,279,333**	**1,305,723**	

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.

FY2026-2027 Expenditures

Capital projects are outlined in the Capital Improvement Program. There won't be any expenditures until the Parks Master Plan is complete.

Fund 171 - PDF B Palm View

	FY 2023-24 Actuals	FY 2024-25 Actuals	Original Budget FY2025-26	Estimated FY2025-26	Proposed Budget FY2026-27	Increase/ (Decrease)
Revenue						
Other Revenues	-	-	-	-		-
Use of Money & Property	49,683	51,518	20,700	-	35,330	14,630
Revenue Total	**49,683**	**51,518**	**20,700**	**-**	**35,330**	**14,630**
Expenditures						
Capital Assets	-	4,163	-	11,450	-	-
Expenditures Total	**-**	**4,163**	**-**	**11,450**	**-**	**-**
Revenues Less Expenditures	**49,683**	**47,355**	**20,700**	**(11,450)**	**35,330**	
Net Change in Fund Balance	49,683	47,355	20,700	(11,450)	35,330	
Beginning Fund Balance	1,619,013	1,668,696	1,716,050	1,716,050	1,704,600	
Ending Fund Balance	**1,668,696**	**1,716,050**	**1,736,750**	**1,704,600**	**1,739,930**	

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.

FY2026-2027 Expenditures

Capital projects are outlined in the Capital Improvement Program. There won't be any expenditures until the Parks Master Plan is complete.

Fund 172 - PDF C Orangewood - Ca

	FY 2023-24 Actuals	FY 2024-25 Actuals	Original Budget FY2025-26	Estimated FY2025-26	Proposed Budget FY2026-27	Increase/ (Decrease)
Revenue						
Other Revenues	427,050	-	-	(97,860)	-	-
Use of Money & Property	51,117	54,076	46,500	46,500	37,140	(9,360)
Revenue Total	**478,167**	**54,076**	**46,500**	**(51,360)**	**37,140**	**(9,360)**
Expenditures						
Capital Assets	-	-	-	-	-	-
Expenditures Total	**-**	**-**	**-**	**-**	**-**	**-**

Revenues Less Expenditures	**478,167**	**54,076**	**46,500**	**(51,360)**	**37,140**
Net Change in Fund Balance	478,167	54,076	46,500	(51,360)	37,140
Beginning Fund Balance	1,271,813	1,749,979	1,804,055	1,804,055	1,752,695
Ending Fund Balance	**1,749,979**	**1,804,055**	**1,850,555**	**1,752,695**	**1,789,835**

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.

FY2026-2027 Expenditures

There are not any expenditures planned for the current fiscal year. There won't be any expenditures until the Parks Master Plan is complete.

Fund 173 - PDF D Walmerado-Cam.

	FY 2023-24 Actuals	FY 2024-25 Actuals	Original Budget FY2025-26	Estimated FY2025-26	Proposed Budget FY2026-27	Increase/ (Decrease)
Revenue						
Other Revenues	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Revenue Total	-	-	-	-	-	-
Expenditures						
Capital Assets	-	-	-	-	-	-
Expenditures Total	-	-	-	-	-	-
Transfers						
Revenues Less Expenditures	-	-	-	-	-	
Net Transfers	-	-	-	-	-	
Net Change in Fund Balance	-	-	-	-	-	
Beginning Fund Balance	-	-	-	-	-	
Ending Fund Balance	-	-	-	-	-	

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.

FY2026-2027 Expenditures

There are not any expenditures planned for the current fiscal year. There won't be any expenditures until the Parks Master Plan is complete.

Fund 174 - PDF E - Cortez

	FY 2023-24 Actuals	FY 2024-25 Actuals	Original Budget FY2025-26	Estimated FY2025-26	Proposed Budget FY2026-27	Increase/ (Decrease)
Revenue						
Other Revenues	-	21,900	-	-	-	-
Use of Money & Property	1,404	2,081	1,600	1,600	1,750	150
Revenue Total	**1,404**	**23,981**	**1,600**	**1,600**	**1,750**	**150**
Revenues Less Expenditures	**1,404**	**23,981**	**1,600**	**1,600**	**1,750**	
Net Change in Fund Balance	1,404	23,981	1,600	1,600	1,750	
Beginning Fund Balance	59,635	61,039	85,020	85,020	86,620	
Ending Fund Balance	**61,039**	**85,020**	**86,620**	**86,620**	**88,370**	

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.

FY2026-2027 Expenditures

There are not any expenditures planned for the current fiscal year. There won't be any expenditures until the Parks Master Plan is complete.

Fund 175 - PDF F - Gal-Wogrov-Cam

	FY 2023-24 Actuals	FY 2024-25 Actuals	Original Budget FY2025-26	Estimated FY2025-26	Proposed Budget FY2026-27	Increase/ (Decrease)
Revenue						
Use of Money & Property	9,691	10,058	8,600	8,600	6,910	(1,690)
Revenue Total	**9,691**	**10,058**	**8,600**	**8,600**	**6,910**	**(1,690)**
Expenditures						
Expenditures Total	-	-	-	-	-	-

Revenues Less Expenditures	**9,691**	**10,058**	**8,600**	**8,600**	**6,910**
Net Change in Fund Balance	9,691	10,058	8,600	8,600	6,910
Beginning Fund Balance	315,801	325,492	335,550	335,550	344,150
Ending Fund Balance	**325,492**	**335,550**	**344,150**	**344,150**	**351,060**

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.

FY2026-2027 Expenditures

There are not any expenditures planned for the current fiscal year. There won't be any expenditures until the Parks Master Plan is complete.

Fund 179 - ARPA Local Fiscal Recovery Funds

	FY 2023-24 Actuals	FY 2024-25 Actuals	Original Budget FY2025-26	Estimated FY2025-26	Proposed Budget FY2026-27	Increase/ (Decrease)
Revenue						
From Other Agencies	4,642,536	1,723,464	-	2,263,711	329,494	329,494
Revenue Total	**4,642,536**	**1,723,464**	**-**	**2,263,711**	**329,494**	**329,494**
Expenditures						
Salaries & Benefits	-	-	-	-	-	-
Materials & Services	250,000	858,727	-	-	329,494	329,494
Capital Assets	4,392,536	864,737	-	2,263,711	-	-
Expenditures Total	**4,642,536**	**1,723,464**	**-**	**2,263,711**	**329,494**	**329,494**
Transfers						
Revenues Less Expenditures	**-**	**-**	**-**	**-**	**-**	
Ending Fund Balance	**-**	**-**	**-**	**-**	**-**	

Fund Overview

FY2026-2027 Approved Projects

Project No., Name	Total	ARPA Category
CIP Projects		
22008 Electrocardiograms Heart Monitors	265,000	3-Neg. Econ. Impact Public Sector
22009 Police & Fire Radios	3,589,999	3-Neg. Econ. Impact Public Sector
22010 Fire Station Repairs	499,406	6-Revenue Replacement
22011 PSA for Health Dept. Services	598,190	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
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	1,686,252	3-Neg. Econ. Impact Public Sector
23002 Fire Station 1 Replacement	1,457,470	3-Neg. Econ. Impact Public Sector
25020 Website Redesign	67,167	6-Revenue Replacement
Subtotal CIP	**18,393,484**	
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	**19,355,770**	

Fund 180 - Future Street Improvements

	FY 2023-24 Actuals	FY 2024-25 Actuals	Original Budget FY2025-26	Estimated FY2025-26	Proposed Budget FY2026-27	Increase/ (Decrease)
Revenue						
Capital Assets	-	-	171,400	171,400	171,400	-
Revenue Total	**-**	**-**	**171,400**	**171,400**	**171,400**	**-**
Expenditures						
Materials & Services	-	-	171,400	171,400	-	(171,400)
Expenditures Total	**-**	**-**	**171,400**	**171,400**	**-**	**(171,400)**
Revenues Less Expenditures	**-**	**-**	**-**	**-**	**171,400**	
Net Transfers	-	-	-	-	-	
Net Change in Fund Balance	-	-	-	-	171,400	
Beginning Fund Balance	428,172	428,172	428,172	428,172	428,172	
Ending Fund Balance	**428,172**	**428,172**	**428,172**	**428,172**	**599,572**	

Fund Overview

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

FY2026-2027 Expenditures

There are not any expenditures planned for FY 2026-27.

Fund 181 - Maintenance District #1

	FY 2023-24 Actuals	FY 2024-25 Actuals	Original Budget FY2025-26	Estimated FY2025-26	Proposed Budget FY2026-27	Increase/ (Decrease)
Revenue						
Revenue						
Property Tax	733,252	738,781	706,600	706,600	740,000	33,400
Use of Money & Property	122,711	133,231	111,900	111,900	96,900	(15,000)
Revenue Total	**855,963**	**872,012**	**818,500**	**818,500**	**836,900**	**18,400**
Revenue Total	**855,963**	**872,012**	**818,500**	**818,500**	**836,900**	**18,400**
Expenditures						
National Pollutant Discharge Elimination System (NPDES)						
Materials & Services	16,329	16,888	10,000	16,900	16,888	6,888
National Pollutant Discharge Elimin	**16,329**	**16,888**	**10,000**	**16,900**	**16,888**	**6,888**
Maintenance Service						
Materials & Services	-	-	100,000	100,000	100,000	-
Maintenance Service Total	**-**	**-**	**100,000**	**100,000**	**100,000**	**-**
Vehicles						
Capital Assets	228,664	36,399	100,000	100,000	-	(100,000)
Vehicles Total	**228,664**	**36,399**	**100,000**	**100,000**	**-**	**(100,000)**
General						
Capital Assets	-	-	75,000	75,000	-	(75,000)
General Total	**-**	**-**	**75,000**	**75,000**	**-**	**(75,000)**
District Maintenance						
Allocated Costs	61,840	135,890	142,740	142,740	154,480	11,740
Materials & Services	151,434	170,328	320,960	304,781	222,550	(98,410)
Salaries & Benefits	44,317	46,974	56,928	36,410	72,943	16,015
District Maintenance Total	**257,591**	**353,192**	**520,628**	**483,931**	**449,973**	**(70,655)**
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	**505,772**	**409,667**	**812,018**	**782,221**	**566,861**	**(245,157)**
Revenues Less Expenditures	**350,191**	**462,345**	**6,482**	**36,279**	**270,039**	
Net Change in Fund Balance	350,191	462,345	6,482	36,279	270,039	
Beginning Fund Balance	3,886,661	4,236,852	4,699,197	4,699,197	4,735,476	
Ending Fund Balance	**4,236,852**	**4,699,197**	**4,705,679**	**4,735,476**	**5,005,515**	

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.

FY2026-2027 Expenditures

Expenditures will be used for ongoing maintenance within the District.

Fund 182 - Maintenance District #2

	FY 2023-24 Actuals	FY 2024-25 Actuals	Original Budget FY2025-26	Estimated FY2025-26	Proposed Budget FY2026-27	Increase/ (Decrease)
Revenue						
Revenue						
Property Tax	253,016	322,122	259,600	330,000	336,600	77,000
Use of Money & Property	32,787	36,208	30,200	30,200	26,600	(3,600)
Revenue Total	**285,803**	**358,330**	**289,800**	**360,200**	**363,200**	**73,400**
Revenue Total	**285,803**	**358,330**	**289,800**	**360,200**	**363,200**	**73,400**
Expenditures						
National Pollutant Discharge Elimination System (NPDES)						
Materials & Services	27,749	3,663	5,000	5,000	2,179	(2,821)
National Pollutant Discharge Elimir	**27,749**	**3,663**	**5,000**	**5,000**	**2,179**	**(2,821)**
Maintenance Service						
Materials & Services	-	-	200,000	-	200,000	-
Maintenance Service Total	**-**	**-**	**200,000**	**-**	**200,000**	**-**
Vehicles						
Capital Assets	72,514	23,998	100,000	100,000	-	(100,000)
Vehicles Total	**72,514**	**23,998**	**100,000**	**100,000**	**-**	**(100,000)**
District Maintenance						
Allocated Costs	26,920	64,230	67,650	67,650	73,490	5,840
Materials & Services	21,843	66,164	66,620	17,206	43,117	(23,503)
Salaries & Benefits	35,476	33,125	43,070	31,120	44,560	(122)
District Maintenance Total	**84,239**	**163,519**	**177,340**	**115,976**	**161,167**	**(17,785)**
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	**187,045**	**193,723**	**487,480**	**226,116**	**363,346**	**(125,746)**

Revenues Less Expenditures	**98,758**	**164,606**	**(197,680)**	**134,084**	**(146)**
Net Change in Fund Balance	98,758	164,606	(197,680)	134,084	(146)
Beginning Fund Balance	1,052,129	1,150,887	1,315,493	1,315,493	1,449,577
Ending Fund Balance	**1,150,887**	**1,315,493**	**1,117,813**	**1,449,577**	**1,449,431**

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.

FY2026-2027 Expenditures

Expenditures will be used for ongoing maintenance within the District.

Fund 183 - WC CSS CFD

	FY 2023-24 Actuals	FY 2024-25 Actuals	Original Budget FY2025-26	Estimated FY2025-26	Proposed Budget FY2026-27	Increase/ (Decrease)
Revenue						
Revenue						
Other Taxes	107,649	107,598	102,400	109,000	111,100	8,700
Use of Money & Property	15,812	16,328	13,900	13,900	11,310	(2,590)
Revenue Total	**123,461**	**123,926**	**116,300**	**122,900**	**122,410**	**6,110**
Revenue Total	**123,461**	**123,926**	**116,300**	**122,900**	**122,410**	**6,110**
Expenditures						
National Pollutant Discharge Elimination System (NPDES)						
Materials & Services	13,210	15,959	8,000	15,960	15,959	7,959
National Pollutant Discharge Elin	**13,210**	**15,959**	**8,000**	**15,960**	**15,959**	**7,959**
District Maintenance						
Materials & Services	49,171	56,027	75,900	55,970	70,131	(5,769)
Allocated Costs	12,350	53,360	56,780	56,780	62,510	5,730
District Maintenance Total	**61,521**	**109,387**	**132,680**	**112,750**	**132,641**	**(39)**
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	**79,861**	**130,476**	**150,980**	**139,010**	**148,600**	**(2,380)**
Revenues Less Expenditures	**43,600**	**(6,550)**	**(34,680)**	**(16,110)**	**(26,190)**	
Net Change in Fund Balance	43,600	(6,550)	(34,680)	(16,110)	(26,190)	
Beginning Fund Balance	489,644	533,245	526,695	526,695	510,585	
Ending Fund Balance	**533,245**	**526,695**	**492,015**	**510,585**	**484,395**	

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).

FY2026-2027 Expenditures

Expenditures will be used for ongoing maintenance within the District.

Fund 184 - Maintenance District #4

	FY 2023-24 Actuals	FY 2024-25 Actuals	Original Budget FY2025-26	Estimated FY2025-26	Proposed Budget FY2026-27	Increase/ (Decrease)
Revenue						
Revenue						
Charges For Service	1,156,012	1,166,061	1,033,750	1,150,000	1,161,500	127,750
Use of Money & Property	62,015	63,538	54,600	54,600	47,890	(6,710)
Revenue Total	**1,218,027**	**1,229,599**	**1,088,350**	**1,204,600**	**1,209,390**	**121,040**
Revenue Total	**1,218,027**	**1,229,599**	**1,088,350**	**1,204,600**	**1,209,390**	**121,040**
Expenditures						
National Pollutant Discharge Elimination System (NPDES)						
Materials & Services	116,776	138,931	75,000	139,000	75,000	-
National Pollutant Discharge Elimin	**116,776**	**138,931**	**75,000**	**139,000**	**75,000**	**-**
#N/A						
Salaries & Benefits	-	-	-	-	2,968	2,968
#N/A Total	**-**	**-**	**-**	**-**	**2,968**	**2,968**
Vehicles						
Capital Assets	88,897	25,426	100,000	100,000	-	(100,000)
Vehicles Total	**88,897**	**25,426**	**100,000**	**100,000**	**-**	**(100,000)**
General						
Capital Assets	-	-	75,000	75,000	-	(75,000)
General Total	**-**	**-**	**75,000**	**75,000**	**-**	**(75,000)**
District Maintenance						
Salaries & Benefits	69,501	73,111	83,163	46,100	82,484	(679)
Materials & Services	624,679	724,643	1,331,400	636,251	811,936	(519,464)
Allocated Costs	210,850	214,490	217,910	217,910	225,250	7,340
District Maintenance Total	**905,030**	**1,012,244**	**1,632,473**	**900,261**	**1,119,670**	**(512,803)**
District Engineering						
Materials & Services	4,778	5,268	19,650	19,650	-	(19,650)
District Engineering Total	**4,778**	**5,268**	**19,650**	**19,650**	**-**	**(19,650)**
Expenditures Total	**1,115,481**	**1,181,869**	**1,902,123**	**1,233,911**	**1,197,638**	**(704,485)**

Revenues Less Expenditures	**102,546**	**47,731**	**(813,773)**	**(29,311)**	**11,752**
Net Change in Fund Balance	102,546	47,731	(813,773)	(29,311)	11,752
Beginning Fund Balance	2,042,261	2,144,807	2,192,538	2,192,538	2,163,227
Ending Fund Balance	**2,144,807**	**2,192,538**	**1,378,765**	**2,163,227**	**2,174,978**

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.

FY2026-2027 Expenditures

Expenditures will be used for ongoing maintenance within the District.

Fund 186 - Maintenance District #6

	FY 2023-24 Actuals	FY 2024-25 Actuals	Original Budget FY2025-26	Estimated FY2025-26	Proposed Budget FY2026-27	Increase/ (Decrease)
Revenue						
Revenue						
Charges For Service	153,616	154,717	161,400	159,650	161,250	(150)
Use of Money & Property	9,551	9,834	8,300	8,300	7,280	(1,020)
Revenue Total	**163,168**	**164,551**	**169,700**	**167,950**	**168,530**	**(1,170)**
Revenue Total	**163,168**	**164,551**	**169,700**	**167,950**	**168,530**	**(1,170)**
Expenditures						
National Pollutant Discharge Elimination System (NPDES)						
Materials & Services	5,970	6,513	5,000	8,150	6,513	1,513
National Pollutant Discharge Elimir	**5,970**	**6,513**	**5,000**	**8,150**	**6,513**	**1,513**
Maintenance Service						
Salaries & Benefits			-	-	1,293	1,293
Materials & Services	-	-	75,000	75,000	75,000	-
Maintenance Service Total	**-**	**-**	**75,000**	**75,000**	**76,293**	**1,293**
Vehicles						
Capital Assets	5,678	726	-	-	-	-
Vehicles Total	**5,678**	**726**	**-**	**-**	**-**	**-**
District Maintenance						
Salaries & Benefits	20,534	24,006	33,781	24,620	34,956	1,175
Materials & Services	78,969	65,703	157,820	76,346	111,754	(46,066)
Allocated Costs	34,710	50,530	52,240	52,240	55,340	3,100
District Maintenance Total	**134,213**	**140,239**	**243,841**	**153,206**	**202,050**	**(41,791)**
District Engineering						
Materials & Services	3,035	4,080	12,420	12,420	-	(12,420)
District Engineering Total	**3,035**	**4,080**	**12,420**	**12,420**	**-**	**(12,420)**
Expenditures Total	**148,896**	**151,557**	**336,261**	**248,776**	**284,856**	**(51,405)**

Revenues Less Expenditures	**14,272**	**12,995**	**(166,561)**	**(80,826)**	**(116,326)**
Net Change in Fund Balance	14,272	12,995	(166,561)	(80,826)	(116,326)
Beginning Fund Balance	311,086	325,358	338,352	338,352	257,526
Ending Fund Balance	**325,358**	**338,352**	**171,791**	**257,526**	**141,201**

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.

FY2026-2027 Expenditures

Expenditures will be used for ongoing maintenance within the District.

Fund 187 - Maintenance District #7

	FY 2023-24 Actuals	FY 2024-25 Actuals	Original Budget FY2025-26	Estimated FY2025-26	Proposed Budget FY2026-27	Increase/ (Decrease)
Revenue						
Revenue						
Charges For Service	173,979	167,425	179,750	159,000	170,000	(9,750)
Use of Money & Property	13,565	13,253	11,700	11,700	9,430	(2,270)
Revenue Total	**187,544**	**180,678**	**191,450**	**170,700**	**179,430**	**(12,020)**
Revenue Total	**187,544**	**180,678**	**191,450**	**170,700**	**179,430**	**(12,020)**
Expenditures						
National Pollutant Discharge Elimination System (NPDES)						
Materials & Services	8,306	10,061	5,000	10,060	10,061	5,061
National Pollutant Discharge Elimir	**8,306**	**10,061**	**5,000**	**10,060**	**10,061**	**5,061**
Maintenance Service						
Materials & Services	-	-	100,000	100,000	100,000	-
Maintenance Service Total	**-**	**-**	**100,000**	**100,000**	**100,000**	**-**
Vehicles						
Capital Assets	13,094	1,674	-	-	-	-
Vehicles Total	**13,094**	**1,674**	**-**	**-**	**-**	**-**
District Maintenance						
Salaries & Benefits	20,031	24,006	33,781	25,520	34,956	1,175
Materials & Services	91,814	111,457	174,920	99,353	163,200	(11,720)
Allocated Costs	34,010	49,830	51,540	51,540	54,630	3,090
District Maintenance Total	**145,855**	**185,293**	**260,241**	**176,413**	**252,786**	**(7,455)**
District Engineering						
Materials & Services	2,345	3,570	12,540	12,540	-	(12,540)
District Engineering Total	**2,345**	**3,570**	**12,540**	**12,540**	**-**	**(12,540)**
Expenditures Total	**169,600**	**200,598**	**377,781**	**299,013**	**362,847**	**(14,934)**

Revenues Less Expenditures	**17,944**	**(19,920)**	**(186,331)**	**(128,313)**	**(183,417)**
Net Change in Fund Balance	17,944	(19,920)	(186,331)	(128,313)	(183,417)
Beginning Fund Balance	442,156	460,100	440,180	440,180	311,867
Ending Fund Balance	**460,100**	**440,180**	**253,849**	**311,867**	**128,450**

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.

FY2026-2027 Expenditures

Expenditures will be used for ongoing maintenance within the District.

Fund 188 - Citywide Maintenance District

	FY 2023-24 Actuals	FY 2024-25 Actuals	Original Budget FY2025-26	Estimated FY2025-26	Proposed Budget FY2026-27	Increase/ (Decrease)
Revenue						
Revenue						
Charges For Service	1,868,113	1,924,509	1,971,003	1,854,000	1,891,080	(79,923)
Use of Money & Property	22,495	14,474	5,300	5,300	15,100	9,800
Revenue Total	**1,890,607**	**1,938,983**	**1,976,303**	**1,859,300**	**1,906,180**	**(70,123)**
Revenue Total	**1,890,607**	**1,938,983**	**1,976,303**	**1,859,300**	**1,906,180**	**(70,123)**
Expenditures						
Maintenance Service						
Salaries & Benefits	-	41	-	170	-	-
Maintenance Service Total	**-**	**41**	**-**	**170**	**-**	**-**
Landscape Maintenance						
Salaries & Benefits	59,696	72,733	91,483	68,640	36,754	(54,729)
Materials & Services	409,703	461,385	700,000	324,000	439,675	(260,325)
Allocated Costs	28,270	44,700	48,120	48,120	53,760	5,640
Landscape Maintenance Total	**497,668**	**578,818**	**839,603**	**440,760**	**530,189**	**(309,414)**
Street Lighting						
Salaries & Benefits	25,972	28,353	30,774	17,440	69,505	38,731
Materials & Services	1,156,509	1,233,874	1,263,657	1,550,157	1,671,962	408,305
Allocated Costs	131,057	167,835	176,076	180,120	188,483	12,407
Street Lighting Total	**1,313,538**	**1,430,062**	**1,470,507**	**1,747,717**	**1,929,950**	**459,443**
Streets						
Capital Assets	10,766	-	50,000	50,000	-	(50,000)
Streets Total	**10,766**	**-**	**50,000**	**50,000**	**-**	**(50,000)**
Vehicles						
Capital Assets	39,778	18,424	-	-	-	-
Vehicles Total	**39,778**	**18,424**	**-**	**-**	**-**	**-**
District Engineering						
Salaries & Benefits	461	-	205	-	104	(101)
Materials & Services	8,301	8,481	16,300	16,300	-	(16,300)
District Engineering Total	**8,762**	**8,481**	**16,505**	**16,300**	**104**	**(16,401)**
Expenditures Total	**1,870,512**	**2,035,826**	**2,376,615**	**2,254,947**	**2,460,244**	**83,629**
Transfers						
Revenue						
Transfer In			-	-	373,000	373,000
Revenue Total			**-**	**-**	**373,000**	**373,000**
Transfers Total			**-**	**-**	**373,000**	**373,000**
Revenues Less Expenditures	**20,095**	**(96,843)**	**(400,312)**	**(395,647)**	**(554,064)**	
Net Transfers	-	-	-	-	373,000	
Net Change in Fund Balance	20,095	(96,843)	(400,312)	(395,647)	(181,064)	
Beginning Fund Balance	704,486	724,581	627,738	627,738	232,091	
Ending Fund Balance	**724,581**	**627,738**	**227,426**	**232,091**	**51,027**	

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.

FY2026-2027 Expenditures

Expenditures will be used for ongoing maintenance within the District.

Fund 189 - Sewer Maintenance

	FY 2023-24 Actuals	FY 2024-25 Actuals	Original Budget FY2025-26	Estimated FY2025-26	Proposed Budget FY2026-27	Increase/ (Decrease)
Revenue						
Revenue						
Property Tax	407,208	431,031	358,300	437,840	447,600	89,300
Charges For Service	3,853,822	3,857,507	3,976,700	3,895,000	3,934,000	(42,700)
Use of Money & Property	375,491	441,604	354,600	354,600	339,870	(14,730)
Revenue Total	**4,636,522**	**4,730,141**	**4,689,600**	**4,687,440**	**4,721,470**	**31,870**
Revenue Total	**4,636,522**	**4,730,141**	**4,689,600**	**4,687,440**	**4,721,470**	**31,870**
Expenditures						
National Pollutant Discharge Elimination System (NPDES)						
Materials & Services	77,066	48,170	123,700	123,700	-	(123,700)
National Pollutant Discharge Elimir	**77,066**	**48,170**	**123,700**	**123,700**	**-**	**(123,700)**
Maintenance Service						
Salaries & Benefits	-	41	-	170	-	-
Materials & Services	-	-	-	-	200,000	200,000
Maintenance Service Total	**-**	**41**	**-**	**170**	**200,000**	**200,000**
Utilities						
Capital Assets	790,351	348,077	-	-	-	-
Utilities Total	**790,351**	**348,077**	**-**	**-**	**-**	**-**
Vehicles						
Capital Assets	-	-	200,000	200,000	200,000	-
Vehicles Total	**-**	**-**	**200,000**	**200,000**	**200,000**	**-**
District Engineering						
Salaries & Benefits	26,717	37,207	46,569	19,390	113,101	66,532
Materials & Services	9,007	8,218	16,100	16,100	-	(16,100)
Allocated Costs	18,040	10,410	11,200	11,200	12,540	1,340
District Engineering Total	**53,764**	**55,835**	**73,869**	**46,690**	**125,641**	**51,772**
Sewer Maintenance						
Salaries & Benefits	891,209	878,989	1,662,720	1,178,950	1,530,509	(132,211)
Materials & Services	280,206	178,419	288,121	279,000	268,531	(19,590)
Allocated Costs	194,129	262,232	277,650	280,110	296,436	18,786
Capital Assets	5,069	4,985	-	1,330	-	-
Sewer Maintenance Total	**1,370,614**	**1,324,624**	**2,228,491**	**1,739,390**	**2,095,476**	**(133,015)**
Public Safety						
Salaries & Benefits	6,441	14,238	-	11,660	-	-
Public Safety Total	**6,441**	**14,238**	**-**	**11,660**	**-**	**-**
Expenditures Total	**2,298,234**	**1,790,985**	**2,626,060**	**2,121,610**	**2,621,117**	**(4,943)**

Revenues Less Expenditures	**2,338,287**	**2,939,156**	**2,063,540**	**2,565,830**	**2,100,353**
Net Change in Fund Balance	2,338,287	2,939,156	2,063,540	2,565,830	2,100,353
Beginning Fund Balance	11,136,916	13,475,203	16,414,359	16,414,359	18,980,189
Ending Fund Balance	**13,475,203**	**16,414,359**	**18,477,899**	**18,980,189**	**21,080,542**

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.

FY2026-2027 Expenditures

Expenditures will be used for ongoing maintenance within the District.

Fund 190 - Auto Plaza Improvement District

	FY 2023-24 Actuals	FY 2024-25 Actuals	Original Budget FY2025-26	Estimated FY2025-26	Proposed Budget FY2026-27	Increase/ (Decrease)
Revenue						
Other Taxes	128,505	74,306	115,668	90,840	93,600	(22,068)
Use of Money & Property	5,275	4,414	5,500	5,500	2,770	(2,730)
Revenue Total	**133,780**	**78,721**	**121,168**	**96,340**	**96,370**	**(24,798)**
Expenditures						
Materials & Services	102,575	45,166	54,750	54,500	55,500	750
Allocated Costs	-	-	4,000	4,000	4,040	40
Debt Service	3,143	2,020	900	900	-	(900)
Expenditures Total	**105,718**	**47,186**	**59,650**	**59,400**	**59,540**	**(110)**
Revenues Less Expenditures	**28,062**	**31,535**	**61,518**	**36,940**	**36,830**	
Net Change in Fund Balance	28,062	31,535	61,518	36,940	36,830	
Beginning Fund Balance	(6,023)	22,039	53,574	53,574	90,514	
Ending Fund Balance	**22,039**	**53,574**	**115,092**	**90,514**	**127,344**	

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.

FY2026-2027 Expenditures

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

On March 1, 2016, the City Council authorized the City Manager to execute a Sign Replacement Agreement (Agreement) with the West Covina Auto Plaza Association (Auto Plaza) for the new Auto Plaza reader board sign. The City Council approved a loan in an amount of $532,582, which is to be repaid over 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:

Fund 191 - General Plan Update

	FY 2023-24 Actuals	FY 2024-25 Actuals	Original Budget FY2025-26	Estimated FY2025-26	Proposed Budget FY2026-27	Increase/ (Decrease)
Revenue						
Charges For Service	162,065	174,679	302,500	140,000	140,000	(162,500)
Revenue Total	**162,065**	**174,679**	**302,500**	**140,000**	**140,000**	**(162,500)**
Expenditures						
Materials & Services	-	105,809	1,200,000	1,200,000	-	(1,200,000)
Capital Assets	-	-	-	-	-	-
Expenditures Total	**-**	**105,809**	**1,200,000**	**1,200,000**	**-**	**(1,200,000)**
Revenues Less Expenditures	**162,065**	**68,871**	**(897,500)**	**(1,060,000)**	**140,000**	
Net Change in Fund Balance	162,065	68,871	(897,500)	(1,060,000)	140,000	
Beginning Fund Balance	1,143,009	1,305,073	1,373,944	1,373,944	313,944	
Ending Fund Balance	**1,305,073**	**1,373,944**	**476,444**	**313,944**	**453,944**	

Fund Overview

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

FY2026-2027 Expenditures

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

Fund 197 - Measure W Stormwater

	FY 2023-24 Actuals	FY 2024-25 Actuals	Original Budget FY2025-26	Estimated FY2025-26	Proposed Budget FY2026-27	Increase/ (Decrease)
Revenue						
Property Tax	1,347,540	1,352,158	1,370,000	1,370,000	1,370,000	-
Other Revenues	-	-	-			-
Use of Money & Property	159,454	171,171	155,500	155,500	101,620	(53,880)
Revenue Total	**1,506,994**	**1,523,330**	**1,525,500**	**1,525,500**	**1,471,620**	**(53,880)**
Expenditures						
Materials & Services	271,661	200,552	1,275,000	260,000	-	(1,275,000)
Capital Assets	40,255	1,333,242	2,325,000	1,574,600	237,000	(2,088,000)
Salaries & Benefits	-	-	-	-	680,134	680,134
Expenditures Total	**311,916**	**1,533,794**	**3,600,000**	**1,834,600**	**917,134**	**(2,682,866)**

Revenues Less Expenditures	**1,195,079**	**(10,465)**	**(2,074,500)**	**(309,100)**	**554,486**
Net Change in Fund Balance	1,195,079	(10,465)	(2,074,500)	(309,100)	554,486
Beginning Fund Balance	4,621,759	5,816,838	5,806,373	5,806,373	5,497,273
Ending Fund Balance	**5,816,838**	**5,806,373**	**3,731,873**	**5,497,273**	**6,051,759**

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.

FY2026-2027 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
Basset HS Stormwater Capture	New	Project	100,000
		TOTAL	**100,000**

Fund 205 - PEG Fund

	FY 2023-24 Actuals	FY 2024-25 Actuals	Original Budget FY2025-26	Estimated FY2025-26	Proposed Budget FY2026-27	Increase/ (Decrease)
Revenue						
Use of Money & Property	404	419	400	400	290	(110)
Revenue Total	**404**	**419**	**400**	**400**	**290**	**(110)**
Expenditures						
Capital Assets	-	-	14,000	14,000	-	(14,000)
Expenditures Total	**-**	**-**	**14,000**	**14,000**	**-**	**(14,000)**
Revenues Less Expenditures	**404**	**419**	**(13,600)**	**(13,600)**	**290**	
Net Transfers	-	-	-	-	-	
Net Change in Fund Balance	404	419	(13,600)	(13,600)	290	
Beginning Fund Balance	13,165	13,569	13,988	13,988	388	
Ending Fund Balance	**13,569**	**13,988**	**388**	**388**	**678**	

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.

FY2026-2027 Expenditures

There are not any expenditures planned for FY2026-2027.

Fund 207 - OTS Grants

	FY 2023-24 Actuals	FY 2024-25 Actuals	Original Budget FY2025-26	Estimated FY2025-26	Proposed Budget FY2026-27	Increase/ (Decrease)
Revenue						
From Other Agencies	43,744	47,013	12,360	146,970	101,620	89,260
Revenue Total	**43,744**	**47,013**	**12,360**	**146,970**	**101,620**	**89,260**
Expenditures						
Salaries & Benefits	52,143	57,327	12,360	47,830	31,620	19,260
Materials & Services	3,331	88,263	-	-	3,500	3,500
Expenditures Total	**55,474**	**145,591**	**12,360**	**47,830**	**35,120**	**22,760**
Revenues Less Expenditures	**(11,730)**	**(98,578)**	**-**	**99,140**	**66,500**	
Net Transfers	-	-	-	-	-	
Net Change in Fund Balance	(11,730)	(98,578)	-	99,140	66,500	
Beginning Fund Balance	(6,197)	(17,927)	(116,505)	(116,505)	(17,365)	
Ending Fund Balance	**(17,927)**	**(116,505)**	**(116,505)**	**(17,365)**	**49,135**	

Fund Overview

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

FY2026-2027 Expenditures

There are department supply and training expenditures planned for the current fiscal year.

Fund 212 - Art In Public Places

	FY 2023-24 Actuals	FY 2024-25 Actuals	Original Budget FY2025-26	Estimated FY2025-26	Proposed Budget FY2026-27	Increase/ (Decrease)
Revenue						
Other Revenues	-	4,000	-	-	-	-
Use of Money & Property	21,780	22,603	19,400	19,400	15,530	(3,870)
Revenue Total	**21,780**	**26,603**	**19,400**	**19,400**	**15,530**	**(3,870)**
Revenues Less Expenditures	**21,780**	**26,603**	**19,400**	**19,400**	**15,530**	
Net Transfers	-	-	-	-	-	
Net Change in Fund Balance	21,780	26,603	19,400	19,400	15,530	
Beginning Fund Balance	705,700	727,480	754,083	754,083	773,483	
Ending Fund Balance	**727,480**	**754,083**	**773,483**	**773,483**	**789,013**	

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.

FY2026-2027 Expenditures

There are not any expenditures planned for FY2026-2027.

Fund 220 - WC Community Svcs Foundation

	FY 2023-24 Actuals	FY 2024-25 Actuals	Original Budget FY2025-26	Estimated FY2025-26	Adopted Budget FY2026-27	Increase/ (Decrease)
Revenue						
Revenue	104,036	370,170	110,000	161,210	-	(110,000)
Revenue Total	**104,036**	**370,170**	**110,000**	**161,210**	**-**	**(110,000)**
Expenditures						
City Manager	-	78,560	60,000	60,000	-	(60,000)
Community Services Administration	-	2,462	-	-	-	-
Finance Administration	361	1,055	-	810	1,000	1,000
Fire Administration	5,673	5,882	-	1,290	-	-
Police Administration	-	-	213,300	213,300	-	(213,300)
Senior Citizen Center	4,914	-	-	-	-	-
Special Events	154,805	72,063	50,000	105,000	-	(50,000)
Expenditures Total	**165,753**	**160,021**	**323,300**	**380,400**	**1,000**	**(322,300)**

Revenues Less Expenditures	**(61,717)**	**210,149**	**(213,300)**	**(219,190)**	**(1,000)**
Net Change in Fund Balance	(61,717)	210,149	(213,300)	(219,190)	(1,000)
Beginning Fund Balance	76,662	14,945	225,094	225,094	5,904
Ending Fund Balance	**14,945**	**225,094**	**11,794**	**5,904**	**4,904**

Fund Overview

This fund was previously 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.

Fund 224 - Measure R

	FY 2023-24 Actuals	FY 2024-25 Actuals	Original Budget FY2025-26	Estimated FY2025-26	Proposed Budget FY2026-27	Increase/ (Decrease)
Revenue						
Other Taxes	1,785,023	1,760,839	1,887,882	1,510,300	1,782,654	(105,228)
Charges For Service	2,615	1,582	-	-	-	-
Use of Money & Property	157,762	183,773	154,400	154,400	130,920	(23,480)
Revenue Total	**1,945,399**	**1,946,195**	**2,042,282**	**1,664,700**	**1,913,574**	**(128,708)**
Expenditures						
Salaries & Benefits	75,668	48,729	55,343	94,290	28,420	(26,923)
Materials & Services	904,483	1,214,089	1,042,840	1,813,350	1,446,500	403,660
Allocated Costs	76,760	58,840	60,710	60,710	64,170	3,460
Capital Assets	-	-	2,300,000	-	-	(2,300,000)
Expenditures Total	**1,056,911**	**1,321,658**	**3,458,893**	**1,968,350**	**1,539,090**	**(1,919,803)**
Revenues Less Expenditures	**888,488**	**624,537**	**(1,416,611)**	**(303,650)**	**374,484**	
Net Change in Fund Balance	888,488	624,537	(1,416,611)	(303,650)	374,484	
Beginning Fund Balance	4,626,288	5,514,777	6,139,314	6,139,314	5,835,664	
Ending Fund Balance	**5,514,777**	**6,139,314**	**4,722,703**	**5,835,664**	**6,210,148**	

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).

FY2026-2027 Expenditures

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

Fund 233 - Taskforce Reg. Autotheft Prev.

	FY 2023-24 Actuals	FY 2024-25 Actuals	Original Budget FY2025-26	Estimated FY2025-26	Proposed Budget FY2026-27	Increase/ (Decrease)
Revenue						
From Other Agencies	174,714	263,853	237,909	237,909	-	(237,909)
Revenue Total	**174,714**	**263,853**	**237,909**	**237,909**	**-**	**(237,909)**
Expenditures						
Salaries & Benefits	213,421	225,282	237,909	212,600	-	(237,909)
Expenditures Total	**213,421**	**225,282**	**237,909**	**212,600**	**-**	**(237,909)**

Revenues Less Expenditures	**(38,707)**	**38,571**	**-**	**25,309**	**-**
Net Change in Fund Balance	(38,707)	38,571	-	25,309	-
Beginning Fund Balance	6,305	(32,402)	6,169	6,169	31,478
Ending Fund Balance	**(32,402)**	**6,169**	**6,169**	**31,478**	**31,478**

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.

FY2026-2027 Expenditures

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

Fund 234 - Officer Wellness & Mental Health

	FY 2023-24 Actuals	FY 2024-25 Actuals	Original Budget FY2025-26	Estimated FY2025-26	Proposed Budget FY2026-27	Increase/ (Decrease)
Revenue						
Use of Money & Property	2,007	1,657	1,700	2,000	610	(1,090)
Revenue Total	**2,007**	**1,657**	**1,700**	**2,000**	**610**	**(1,090)**
Expenditures						
Salaries & Benefits	108	(107)	-	-	-	-
Materials & Services	-	66,183	4,617	4,617	-	(4,617)
Expenditures Total	**108**	**66,076**	**4,617**	**4,617**	**-**	**(4,617)**
Revenues Less Expenditures	**548**	**(63,068)**	**(2,917)**	**(2,617)**	**610**	
Net Change in Fund Balance	548	(63,068)	(2,917)	(2,617)	610	
Beginning Fund Balance	65,634	66,182	3,114	3,114	497	
Ending Fund Balance	**66,182**	**3,114**	**197**	**497**	**1,107**	

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.

FY2026-2027 Expenditures

There are not any expenditures planned for FY2026-2027.

Fund 235 - Measure M

	FY 2023-24 Actuals	FY 2024-25 Actuals	Original Budget FY2025-26	Estimated FY2025-26	Proposed Budget FY2026-27	Increase/ (Decrease)
Revenue						
Other Taxes	2,015,670	2,264,459	2,182,400	2,182,400	2,020,340	(162,060)
Charges For Service	-	-	400,000	400,000	400,000	-
Use of Money & Property	252,810	294,573	262,800	336,155	191,300	(71,500)
Revenue Total	**2,268,480**	**2,559,033**	**2,845,200**	**2,918,555**	**2,611,640**	**(233,560)**
Expenditures						
Salaries & Benefits	-	-	373,504	-	200	(373,304)
Materials & Services	-	689,477	1,436,200	1,436,200	936,200	(500,000)
Allocated Costs	32,810	32,810	32,810	32,810	33,140	330
Capital Assets	235,912	1,675,341	3,059,800	3,059,800	400,000	(2,659,800)
Expenditures Total	**268,722**	**2,397,629**	**4,902,314**	**4,528,810**	**1,369,540**	**(3,532,774)**

Revenues Less Expenditures	**1,999,758**	**161,404**	**(2,057,114)**	**(1,610,255)**	**1,242,100**
Net Change in Fund Balance	1,999,758	161,404	(2,057,114)	(1,610,255)	1,242,100
Beginning Fund Balance	7,192,530	9,192,288	9,353,692	9,353,692	7,743,437
Ending Fund Balance	**9,192,288**	**9,353,692**	**7,296,578**	**7,743,437**	**8,985,537**

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.

FY2026-2027 Expenditures

Projects are outlined in the Capital Improvement Program.

Fund 236 - Measure A

	FY 2023-24 Actuals	FY 2024-25 Actuals	Original Budget FY2025-26	Estimated FY2025-26	Proposed Budget FY2026-27	Increase/ (Decrease)
Revenue						
Property Tax	-	-	-	-	140,900	140,900
From Other Agencies	-	-	-	-	1,081,200	1,081,200
Revenue Total	**-**	**-**	**-**	**-**	**1,222,100**	**1,222,100**
Expenditures						
Capital Assets	-	-	-	1,200	340,000	340,000
Expenditures Total	**-**	**-**	**-**	**1,200**	**340,000**	**340,000**
Revenues Less Expenditures	**-**	**-**	**-**	**(1,200)**	**882,100**	
Net Transfers	-	-	-	-	-	
Net Change in Fund Balance	-	-	-	(1,200)	882,100	
Beginning Fund Balance	-	-	-	-	(1,200)	
Ending Fund Balance	**-**	**-**	**-**	**(1,200)**	**880,900**	

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.

FY2026-2027 Expenditures

Expenditures are associated with Capital Improvement Program (CIP) funding for City park improvements, supporting planned capital projects for the current fiscal year.

Fund 237 - SB1 - Road Maintenance Rehab

	FY 2023-24 Actuals	FY 2024-25 Actuals	Original Budget FY2025-26	Estimated FY2025-26	Proposed Budget FY2026-27	Increase/ (Decrease)
Revenue						
Use of Money & Property	176,655	235,983	195,600	190,000	140,900	(54,700)
From Other Agencies	2,828,524	2,990,203	2,874,896	2,874,896	2,920,800	45,904
Revenue Total	**3,005,178**	**3,226,186**	**3,070,496**	**3,064,896**	**3,061,700**	**(8,796)**
Expenditures						
Capital Assets	885,631	4,685,262	4,875,000	4,875,000	1,000,000	(3,875,000)
Expenditures Total	**885,631**	**4,685,262**	**4,875,000**	**4,875,000**	**1,000,000**	**(3,875,000)**
Revenues Less Expenditures	**2,119,547**	**(1,459,076)**	**(1,804,504)**	**(1,810,104)**	**2,061,700**	
Net Transfers	567,200	567,200	567,200	567,200	567,200	
Net Change in Fund Balance	2,686,747	(891,876)	(1,237,304)	(1,242,904)	2,628,900	
Beginning Fund Balance	4,579,618	7,266,365	6,374,490	6,374,490	5,131,586	
Ending Fund Balance	**7,266,365**	**6,374,490**	**5,137,186**	**5,131,586**	**7,760,486**	

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.

FY2026-2027 Expenditures

Projects are outlined in the Capital Improvement Program.

Fund 240 - Measure H

	FY 2023-24 Actuals	FY 2024-25 Actuals	Original Budget FY2025-26	Estimated FY2025-26	Proposed Budget 2026-27	Increase/ (Decrease)
Revenue						
Other Revenues	42,616	214,538	-	104,970		-
Use of Money & Property	1,092	7,141	2,200	-	5,470	3,270
From Other Agencies	-	-	-	-	116,785	116,785
Revenue Total	**43,708**	**221,679**	**2,200**	**104,970**	**122,255**	**120,055**
Expenditures						
Materials & Services	-	7,500	-	-	273,182	273,182
Expenditures Total	**-**	**7,500**	**-**	**-**	**273,182**	**273,182**
Revenues Less Expenditures	**43,708**	**214,179**	**2,200**	**104,970**	**(150,927)**	
Net Change in Fund Balance	43,708	214,179	2,200	104,970	(150,927)	
Beginning Fund Balance	7,719	51,427	265,605	265,605	370,575	
Ending Fund Balance	**51,427**	**265,605**	**267,805**	**370,575**	**219,648**	

Fund Overview

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

FY2026-2027 Expenditures

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

Fund 241 - CASP Certification & Training

	FY 2023-24 Actuals	FY 2024-25 Actuals	Original Budget FY2025-26	Estimated FY2025-26	Proposed Budget FY2026-27	Increase/ (Decrease)
Revenue						
Use of Money & Property	3,557	3,458	3,900	3,900	2,390	(1,510)
From Other Agencies	(19,189)	941	1,000	1,000	1,000	-
Revenue Total	**(15,632)**	**4,398**	**4,900**	**4,900**	**3,390**	**(1,510)**
Revenues Less Expenditures	**(15,632)**	**4,398**	**4,900**	**4,900**	**3,390**	
Net Change in Fund Balance	(15,632)	4,398	4,900	4,900	3,390	
Beginning Fund Balance	129,205	113,572	117,971	117,971	122,871	
Ending Fund Balance	**113,572**	**117,971**	**122,871**	**122,871**	**126,261**	

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.

FY2026-2027 Expenditures

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

Fund 242 - Sportsplex

	FY 2023-24 Actuals	FY 2024-25 Actuals	Original Budget FY2025-26	Estimated FY2025-26	Proposed Budget FY2026-27	Increase/ (Decrease)
Revenue						
Charges For Service	49,680	297,481	240,000	300,000	400,000	160,000
Other Revenues	(2,794)	26,368	19,600	400,747	-	(19,600)
Use of Money & Property	80,050	266,091	155,800	155,800	158,100	2,300
Revenue Total	**126,936**	**589,940**	**415,400**	**856,547**	**558,100**	**142,700**
Expenditures						
Salaries & Benefits	647,688	789,392	886,027	883,580	677,164	(208,863)
Materials & Services	340,159	509,649	447,000	441,977	561,700	114,700
Capital Assets	10,700	14,919	-	402,957	10,000	10,000
Expenditures Total	**998,547**	**1,313,960**	**1,333,027**	**1,728,514**	**1,248,864**	**(84,163)**
Revenues Less Expenditures	**(871,611)**	**(724,021)**	**(917,627)**	**(871,967)**	**(690,764)**	
Net Transfers	871,611	725,821	917,627	871,967	690,764	
Net Change in Fund Balance	-	1,800	-	-	-	
Beginning Fund Balance	-	-	1,800	1,800	1,800	
Ending Fund Balance	**-**	**1,800**	**1,800**	**1,800**	**1,800**	

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.

FY2026-2027 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 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Proposed	Change
Full-Time					
Community Services Coord.	1	1	1	1	0
Maintenance Worker II	3	3	3	4	0
Maintenance Worker III	1	1	1	1	0
Full-Time Total	**5**	**5**	**5**	**6**	**0**
Limited-Service PT					
Recreation Leader	6	6	6	6	0
Recreation Site Coordinator	1	1	1	2	0
Limited-Service PT Total	**7**	**7**	**7**	**8**	**0**
Grand Total	**12**	**12**	**12**	**14**	**0**

Fund 361 - Self Insurance General/Auto Liab

	FY 2023-24 Actuals	FY 2024-25 Actuals	Original Budget FY2025-26	Estimated FY2025-26	Proposed Budget FY2026-27	Increase/ (Decrease)
Revenue						
Charges For Service	1,235,289	2,120,420	-	315,472	-	-
Interdept Charges	3,127,710	4,463,600	4,812,100	4,812,100	5,375,890	563,790
Other Revenues	416	800,000	-	25,400	-	-
Revenue Total	**4,363,414**	**7,384,020**	**4,812,100**	**5,152,972**	**5,375,890**	**563,790**
Expenditures						
Materials & Services	12,069,309	6,111,924	4,812,100	2,190,310	6,549,100	1,737,000
Expenditures Total	**12,069,309**	**6,111,924**	**4,812,100**	**2,190,310**	**6,549,100**	**1,737,000**
Revenues Less Expenditures	**(7,705,894)**	**1,272,096**	**-**	**2,962,662**	**(1,173,210)**	
Net Transfers	2,216,300	1,631,368	-	-	-	
Net Change in Fund Balance	(5,489,594)	2,903,465	-	2,962,662	(1,173,210)	
Beginning Fund Balance	(829,629)	(6,319,223)	(3,415,759)	(3,415,759)	(453,097)	
Ending Fund Balance	**(6,319,223)**	**(3,415,759)**	**(3,415,759)**	**(453,097)**	**(1,626,307)**	

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.

FY2026-2027 Expenditures

The allocation percentages for FY2026-27 are proposed to remain the same.

FY2026-27 expenses are based on Projected Ultimate Limited Losses for 2026/27 from latest Actuarial Report.

Fund 363 - Self-Insurance Workers' Comp

	FY 2023-24 Actuals	FY 2024-25 Actuals	Original Budget FY2025-26	Estimated FY2025-26	Proposed Budget FY2026-27	Increase/ (Decrease)
Revenue						
Interdept Charges						
Interfund Charges	1,848,853	2,595,395	4,017,800	4,017,800	4,248,005	230,205
Interdept Charges Total	**1,848,853**	**2,595,395**	**4,017,800**	**4,017,800**	**4,248,005**	**230,205**
Revenue Total	**2,187,141**	**2,967,765**	**4,017,800**	**4,609,213**	**4,248,005**	**230,205**
Expenditures						
Materials & Services						
Actuarial Adjustment	(1,076,793)	-	-	-	-	-
Banking/Credit Card Fees	-	1,050	-	-	-	-
Claim Paid	3,203,261	1,809,410	3,460,000	3,460,000	3,451,000	(9,000)
Insurance	705,016	778,893	557,800	773,791	797,005	239,205
Materials & Services Total	**2,831,484**	**2,589,353**	**4,017,800**	**4,233,791**	**4,248,005**	**230,205**
Expenditures Total	**2,831,484**	**2,589,353**	**4,017,800**	**4,233,791**	**4,248,005**	**230,205**
Revenues Less Expenditures	**(644,343)**	**378,412**	**-**	**375,422**	**-**	
Net Transfers	1,721,100	-	-	-	-	
Net Change in Fund Balance	1,076,757	378,412	-	375,422	-	
Beginning Fund Balance	(5,491,477)	(4,414,721)	(4,036,309)	(4,036,309)	(3,660,887)	
Ending Fund Balance	**(4,414,721)**	**(4,036,309)**	**(4,036,309)**	**(3,660,887)**	**(3,660,887)**	

Fund Overview

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

FY2026-2027 Expenditures

FY2026-2027 expenses are based on Projected Ultimate Limited Losses for 2025/26 from latest Actuarial Report.

Fund 365 - Fleet Management

	FY 2023-24 Actuals	FY 2024-25 Actuals	Original Budget FY2025-26	Estimated FY2025-26	Proposed Budget FY2026-27	Increase/ (Decrease)
Revenue						
Charges For Service	74,119	141,373	-	92,359	-	-
Interdept Charges	1,551,498	1,334,582	1,565,596	1,565,596	1,615,149	49,553
Revenue Total	**1,625,616**	**1,475,955**	**1,565,596**	**1,657,955**	**1,615,149**	**49,553**
Expenditures						
Salaries & Benefits	72,673	70,562	121,877	92,620	97,534	(24,343)
Materials & Services	1,622,962	1,488,493	1,452,564	1,444,500	1,516,469	63,905
Allocated Costs	390	216	1,645	-	1,146	(499)
Expenditures Total	**1,696,025**	**1,559,271**	**1,576,086**	**1,537,120**	**1,615,149**	**39,063**

Revenues Less Expenditures	**(70,408)**	**(83,316)**	**(10,490)**	**120,835**	**-**
Net Change in Fund Balance	(70,408)	(83,316)	(10,490)	120,835	-
Beginning Fund Balance	296,827	226,419	143,103	143,103	263,938
Ending Fund Balance	**226,419**	**143,103**	**132,613**	**263,938**	**263,938**

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.

FY2026-2027 Expenditures

Funding includes fuel and vehicle repair costs.

Fund 367 - Vehicle Replacement

	FY 2023-24 Actuals	FY 2024-25 Actuals	Original Budget FY2025-26	Estimated FY2025-26	Proposed Budget FY2026-27	Increase/ (Decrease)
Revenue						
Other Revenues	51,340	489,073	-	4,000	-	-
Use of Money & Property	7,817	21,074	15,900	15,900	20,770	4,870
Revenue Total	**59,157**	**510,147**	**15,900**	**19,900**	**20,770**	**4,870**
Expenditures						
Capital Assets	280,030	-	200,000	200,000	-	(200,000)
Expenditures Total	**280,030**	**-**	**200,000**	**200,000**	**-**	**(200,000)**
Revenues Less Expenditures	**(220,874)**	**510,147**	**(184,100)**	**(180,100)**	**20,770**	
Net Transfers	375,400	-	100,000	100,000	100,000	
Net Change in Fund Balance	154,526	510,147	(84,100)	(80,100)	120,770	
Beginning Fund Balance	446,223	600,749	1,110,897	1,110,897	1,030,797	
Ending Fund Balance	**600,749**	**1,110,897**	**1,026,797**	**1,030,797**	**1,151,567**	

Fund Overview

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

FY2026-2027 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

	FY 2023-24 Actuals	FY 2024-25 Actuals	Original Budget FY2025-26	Estimated FY2025-26	Proposed Budget FY2026-27	Increase/ (Decrease)
Revenue						
Use of Money & Property	10,669	9,998	9,500	9,500	7,580	(1,920)
Revenue Total	**10,669**	**9,998**	**9,500**	**9,500**	**7,580**	**(1,920)**
Expenditures						
Salaries & Benefits	-	-	4,100	-	-	(4,100)
Expenditures Total	**-**	**-**	**4,100**	**-**	**-**	**(4,100)**
Revenues Less Expenditures	**10,669**	**9,998**	**5,400**	**9,500**	**7,580**	
Net Transfers	-	-	-	-	-	
Net Change in Fund Balance	10,669	9,998	5,400	9,500	7,580	
Beginning Fund Balance	347,658	358,327	368,325	368,325	377,825	
Ending Fund Balance	**358,327**	**368,325**	**373,725**	**377,825**	**385,405**	

Fund Overview

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

FY2026-2027 Expenditures

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

Fund 375 - Police Enterprise

	FY 2023-24 Actuals	FY 2024-25 Actuals	Original Budget FY2025-26	Estimated FY2025-26	Proposed Budget FY2026-27	Increase/ (Decrease)
Revenue						
Sales	692,994	692,994	302,100	665,300	663,330	361,230
Revenue Total	**692,994**	**692,994**	**302,100**	**665,300**	**663,330**	**361,230**
Expenditures						
Salaries & Benefits	20,096	4,812	29,535	1,910	46,934	17,399
Materials & Services	69,822	45,056	85,000	65,000	64,600	(20,400)
Allocated Costs	592,816	575,693	302,100	302,100	557,060	254,960
Expenditures Total	**682,734**	**625,561**	**416,635**	**369,010**	**668,594**	**251,959**
Revenues Less Expenditures	**10,260**	**67,433**	**(114,535)**	**296,290**	**(5,264)**	
Net Transfers	-	-	-	-	-	
Net Change in Fund Balance	10,260	67,433	(114,535)	296,290	(5,264)	
Beginning Fund Balance	241,832	252,092	319,525	319,525	615,815	
Ending Fund Balance	**252,092**	**319,525**	**204,990**	**615,815**	**610,551**	

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.

FY2026-2027 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.

	FY 2023-24 Actuals	FY 2024-25 Actuals	Original Budget FY2025-26	Estimated FY2025-26	Proposed Budget FY2026-27	Increase/ (Decrease)
Revenue						
Property Tax	2,082,313	2,511,403	2,583,344	2,583,344	2,583,344	-
Use of Money & Property	161,609	176,273	82,000	116,000	309,200	227,200
Revenue Total	**2,243,922**	**2,687,676**	**2,665,344**	**2,699,344**	**2,892,544**	**227,200**
Expenditures						
Materials & Services	72,305	71,131	120,000	120,000	100,000	(20,000)
Debt Service	1,425,456	1,417,331	1,307,856	1,260,178	484,163	(823,693)
Expenditures Total	**1,497,762**	**1,488,462**	**1,427,856**	**1,380,178**	**584,163**	**(843,693)**
Transfers						
Revenues Less Expenditures	**746,160**	**1,199,214**	**1,237,488**	**1,319,166**	**2,308,381**	
Net Transfers	(1,591,441)	(1,595,484)	(1,679,802)	(1,679,802)	(1,675,698)	
Net Change in Fund Balance	(845,281)	(396,270)	(442,314)	(360,636)	632,683	
Beginning Fund Balance	4,203,406	3,358,125	2,961,855	2,961,855	2,601,219	
Ending Fund Balance	**3,358,125**	**2,961,855**	**2,519,541**	**2,601,219**	**3,233,902**	

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.

FY2026-2027 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	854,379
10	CSS - CFD	100,000
12	SA Administrative Budget	237,156
45	1998 - 2006 Bonds	8,000
60	Special Assessments on RDA-owned parcels	200
117	Bond Disclosure	1,500
119	Interim Arbitrage Report	2,000
140	2017 Tax Allocation Refunding Bonds	470,963
141	2017 Tax Allocation Refunding Bonds	1,500
144	Anticipated/Existing Litigation	-
	RPTTF Authorized including Administrative Costs	**1,675,698**
	ROPS 23-24 Prior Period Adjustment (PPA)	(235,781)
	Total RPTTF Approved for Distribution	**1,439,917**

Fund 815 - Successor Agency Admin.

	FY 2023-24 Actuals	FY 2024-25 Actuals	Original Budget FY2025-26	Estimated FY2025-26	Proposed Budget FY2026-27	Increase/ (Decrease)
Expenditures						
Salaries & Benefits	31,919	54,996	61,112	24,750	60,809	(303)
Materials & Services	33,518	40,006	33,000	33,000	40,000	7,000
Expenditures Total	**65,436**	**95,002**	**94,112**	**57,750**	**100,809**	**6,697**
Revenues Less Expenditures	**(65,436)**	**(95,002)**	**(94,112)**	**(57,750)**	**(100,809)**	
Net Transfers	65,436	95,002	94,112	57,750	103,254	
Net Change in Fund Balance	-	-	-	-	2,445	
Beginning Fund Balance	(0)	(0)	(0)	(0)	(0)	
Ending Fund Balance	**(0)**	**(0)**	**(0)**	**(0)**	**2,445**	

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.

FY2025-2026 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

	FY 2023-24 Actuals	FY 2024-25 Actuals	Original Budget FY2025-26	Estimated FY2025-26	Proposed Budget FY2026-27	Increase/ (Decrease)
Revenue						
Other Revenues	176,002	25,050	-	-	-	-
Use of Money & Property	279,887	218,752	217,200	217,200	158,100	(59,100)
Revenue Total	**455,889**	**243,802**	**217,200**	**217,200**	**158,100**	**(59,100)**
Expenditures						
Salaries & Benefits	384,447	319,325	345,177	364,730	287,730	(57,447)
Materials & Services	304,988	353,451	529,247	378,070	144,420	(384,827)
Expenditures Total	**689,435**	**672,776**	**874,424**	**742,800**	**432,150**	**(442,274)**
Revenues Less Expenditures	**(233,545)**	**(428,974)**	**(657,224)**	**(525,600)**	**(274,050)**	
Net Transfers	-	-	-	-	-	
Net Change in Fund Balance	(233,545)	(428,974)	(657,224)	(525,600)	(274,050)	
Beginning Fund Balance	20,132,680	19,899,134	19,470,160	19,470,160	18,944,560	
Ending Fund Balance	**19,899,134**	**19,470,160**	**18,812,936**	**18,944,560**	**18,670,510**	

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.

FY2026-2027 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 budgeted 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

The new organizational chart included the reallocation of Community & Economic Development (CED) division positions out of Administration.

City Clerk: Deputy City Clerk has been added for fiscal year 2026.

Community Services: The Community Services Coordinator and Recreation Services Supervisor have been reclassified to Community Services Manager.

Finance: A new full-time Media Production Specialist position has been added, replacing the part-time Cable Production Assistant role. All other changes were reclassifications approved by Council in FY2025.

Fire: Two firefighter positions and one Deputy Fire Marshal position were reallocated to fund two additional Firefighter/Paramedic positions. All other changes were reclassifications approved by Council in FY2025.

Human Resources: A part-time Office Aide III position has been added. The Human Resources Technician and a part-time Office Aide III position have been removed.

Police: The Safety Dispatcher position, previously frozen due to the Verdugo contract for outsourcing fire calls, has been removed to reflect its frozen status. All other changes were reclassifications approved by Council in FY2025.

Public Safety: Five full-time Code Enforcement Officer positions and one Code Enforcement Supervisor position have been added.

Public Works: Several positions were reallocated to add a: maintenance worker II, Office Assistant I, Public Works Director, and Management Analyst II.

Summary of Positions

	FY2023-24 Actual	FY2024-25 Actual	Original Budget FY2025-26	Estimated FY 2025-26	Proposed Budget FY2026-27	Change
Full-time						
Sworn	172	172	182	182	180	-2
Non-Sworn	143	143	144	145	148	4
Full-time Total	**315**	**315**	**326**	**327**	**328**	**2**
Part-time						
Non-Sworn	0	0	0	0	1	1
Part-time	31	32	35	36	34	-1
Limited-Service PT	60	60	60	60	60	0
Part-time Total	**91**	**92**	**95**	**96**	**95**	**0**
Grand Total	**406**	**407**	**421**	**423**	**423**	**2**

Schedule of Positions

	Admin	City Clerk	Community Development	Community Services	Finance	Fire	Human Resources	Police	Public Safety	Public Works	Total
Sworn						70		110			180
Non-Sworn	6	3	9	8	16	5	4	46	12	40	149
Part-time		1	3	1	2	1	1	12	12	1	34
Limited-Service PT				51				9			60
Grand Total	**6**	**4**	**12**	**60**	**18**	**76**	**5**	**177**	**24**	**41**	**423**

Schedule of Positions

	FY 2023-24 Actual	FY 2024-25 Actual	Original Budget FY 2025-26	Estimated FY 2025-26	Proposed Budget FY2026-27	Change
Administration						
Full-time						
ASSISTANT CITY MANAGER	2	1	2	2	2	0
ASSISTANT TO THE CITY MANAGER	0	1	1	1	1	0
CITY MANAGER	1	1	1	1	1	0
EXEC ASSISTANT TO CITY MANAGER	1	1	1	1	1	0
SR ADMINISTRATIVE ASSISTANT	1	1	1	1	1	0
Full-time Total	**5**	**5**	**6**	**6**	**6**	**0**
Administration Total	**5**	**5**	**6**	**6**	**6**	**0**
City Clerk						
Full-time						
ASSISTANT CITY CLERK	1	1	1	1	1	0
DEPUTY CITY CLERK	1	1	1	2	2	1
Full-time Total	**2**	**2**	**2**	**3**	**3**	**1**
Part-time						
OFFICE ASSISTANT I	1	1	1	1	1	0
Part-time Total	**1**	**1**	**1**	**1**	**1**	**0**
City Clerk Total	**3**	**3**	**3**	**4**	**4**	**1**
Community Development						
Full-time						
ADMINISTRATIVE ASSISTANT I	1	1	1	1	1	0
ADMINISTRATIVE ASSISTANT II	1	1	1	1	1	0
ECON DEV PROJECT COORDINATOR	2	2	1	1	1	0
ECON DEV/HOUSING MANAGER	1	1	1	1	1	0
PLANNING ASSISTANT	1	1	1	1	1	0
PLANNING ASSOCIATE	1	1	1	1	1	0
PROJECT MANAGER	1	1	1	1	1	0
SR ADMINISTRATIVE ASSISTANT	1	1	1	1	1	0
COMM DEVELOPMENT DIRECTOR	0	0	0	0	1	1
DEPUTY COMM DEVELOP DIRECTOR	1	1	1	1	0	-1
Full-time Total	**10**	**10**	**9**	**9**	**9**	**0**
Part-time						
INTERN	1	1	1	2	1	0
OFFICE AIDE III	1	1	1	1	1	0
PLANNING AIDE	1	1	1	1	1	0
Part-time Total	**3**	**3**	**3**	**4**	**3**	**0**
Community Development Total	**13**	**13**	**12**	**13**	**12**	**0**

Schedule of Positions

	FY 2023-24 Actual	FY 2024-25 Actual	Original Budget FY 2025-26	Estimated FY 2025-26	Proposed Budget FY2026-27	Change
Community Services						
Full-time						
ADMINISTRATIVE ASSISTANT I	1	1	1	1	1	0
COMMUNITY SERVICES COORDINATOR	5	5	5	5	4	-1
DEPUTY COMM SVS DIRECTOR	1	1	1	1	1	0
HEAD COOK	1	1	1	1	1	0
RECREATION SERVICES SUPERVISOR	1	1	1	1	0	-1
COMMUNITY SERVICES MANAGER	0	0	0	0	1	1
Full-time Total	**9**	**9**	**9**	**9**	**8**	**-1**
Part-time						
ASSISTANT COOK	1	1	1	1	1	0
DAY CARE DIRECTOR	3	3	3	3	3	0
DAY CARE TEACHER	3	3	3	3	3	0
OFFICE AIDE I	1	1	1	1	1	0
RECREATION LEADER	35	35	35	35	35	0
RECREATION SITE COORDINATOR	9	9	9	9	9	0
Part-time Total	**52**	**52**	**52**	**52**	**52**	**0**
Community Services Total	**61**	**61**	**61**	**61**	**60**	**-1**
Finance						
Full-time						
ACCOUNTANT I	0	0	0	1	1	1
ACCOUNTING TECHNICIAN II	2	2	2	2	2	0
ACCOUNTANT II	2	2	2	1	1	-1
ACCOUNTING MANAGER	0	0	1	1	1	0
ASSISTANT FINANCE DIRECTOR	1	1	1	1	1	0
COMPUTER SERVICES TECHNICIAN	1	1	1	1	1	0
FINANCE DIRECTOR	1	1	1	1	1	0
GIS ANALYST	1	1	1	1	1	0
INFORMATION TECH ANALYST I	1	1	1	1	1	0
PAYROLL SPECIALIST	2	2	2	0	0	-2
PURCHASING MANAGER	1	1	1	1	1	0
SENIOR ACCOUNTANT	1	1	0	0	0	0
SR ADMINISTRATIVE ASSISTANT	1	1	1	1	1	0
PAYROLL ANALYST	0	0	0	1	1	1
PAYROLL SPECIALIST II	0	0	0	1	1	1
MEDIA PRODUCTION SPECIALIST	0	0	0	0	1	1
INFORMATION TECH MANAGER	1	1	1	1	1	0
Full-time Total	**15**	**15**	**15**	**15**	**16**	**1**
Part-time						
CABLE PRODUCTION ASSISTANT	1	1	1	1	0	-1
INTERN	1	1	1	1	1	0
USER SUPPORT SPECIALIST	1	1	1	1	1	0
Part-time Total	**3**	**3**	**3**	**3**	**2**	**-1**
Finance Total	**18**	**18**	**18**	**18**	**18**	**0**

Schedule of Positions

	FY 2023-24 Actual	FY 2024-25 Actual	Original Budget FY 2025-26	Estimated FY 2025-26	Proposed Budget FY2026-27	Change
Fire						
Full-time						
ADMINISTRATIVE AIDE	2	2	2	2	2	0
ASSISTANT FIRE CHIEF	3	3	3	3	3	0
FIRE CAPTAIN	15	15	15	15	15	0
FIRE CHIEF	1	1	1	1	1	0
FIRE ENGINEER	15	15	15	15	15	0
FIRE PROTECTION SPECIALIST	1	1	1	1	1	0
FIREFIGHTER	9	9	9	9	7	-2
FIREFIGHTER/PARAMEDIC	27	27	27	27	29	2
MANAGEMENT ANALYST I	1	1	0	0	0	-1
SR ADMINISTRATIVE ASSISTANT	1	1	1	0	0	-1
DEPUTY FIRE MARSHAL	0	0	1	1	0	-1
EXE ASSISTANT TO THE FIRE CHIEF	0	0	0	1	1	1
Full-time Total	**75**	**75**	**75**	**75**	**74**	**-2**
Part-time						
FIRE PROTECTION SPECIALIST	2	2	1	1	1	0
DEPUTY FIRE MARSHAL	0	0	0	0	1	1
Part-time Total	**2**	**2**	**1**	**1**	**2**	**1**
Fire Total	**77**	**77**	**76**	**76**	**76**	**-1**
Human Resources						
Full-time						
HUMAN RESOURCES DIRECTOR	0	0	1	1	1	0
HUMAN RESOURCES MANAGER	1	1	1	1	1	0
HUMAN RESOURCES ANALYST I	1	1	1	1	1	0
SR HUMAN RESOURCES TECHNICIAN	1	1	1	1	1	0
HUMAN RESOURCES TECHNICIAN	0	1	0	0	0	0
Full-time Total	**3**	**4**	**4**	**4**	**4**	**0**
Part-time						
OFFICE AIDE III	1	1	0	1	1	1
Part-time Total	**1**	**1**	**0**	**1**	**1**	**1**
Human Resources Total	**4**	**5**	**4**	**5**	**5**	**1**

Proposed Budget

Schedule of Positions

	FY 2023-24 Actual	FY 2024-25 Actual	Original Budget FY 2025-26	Estimated FY 2025-26	Proposed Budget FY2026-27	Change
Police						
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	0	0	-1
POLICE CAPTAIN	2	2	2	2	2	0
POLICE CHIEF	1	1	1	1	1	0
POLICE CORPORAL	17	17	17	17	17	0
POLICE LIEUTENANT	6	6	6	6	6	0
POLICE OFFICER	58	58	63	63	61	-2
POLICE OFFICER RECRUIT	5	5	10	10	10	0
POLICE RECORDS MANAGER	1	1	1	1	1	0
POLICE RECORDS SPECIALIST I	5	5	5	3	3	-2
POLICE RECORDS SPECIALIST II	2	2	2	4	4	2
POLICE RECORDS SUPERVISOR	1	1	1	1	1	0
POLICE SERGEANT	13	13	13	13	13	0
PUBLIC SAFETY DISPATCHER	8	8	8	8	6	-2
SR ADMINISTRATIVE ASSISTANT	1	1	1	1	1	0
SR COMMUNICATIONS OPERATOR	4	4	4	4	4	0
VICTIM ADVOCATE	1	1	1	1	1	0
POLICE EXECUTIVE ADMINISTRATOR	0	0	0	1	1	1
POLICE JAIL SUPERVISOR	0	0	0	1	1	1
SENIOR ADMINISTRATIVE ASSISTANT	1	1	1	0	0	-1
POLICE ADMIN SERVICES MANAGER	1	1	1	0	0	-1
EXEC ASSISTANT TO THE POLICE CHIEF	0	0	0	1	1	1
Full-time Total	**150**	**150**	**160**	**160**	**156**	**-4**
Part-time						
OFFICE AIDE III	2	2	2	2	2	0
PD RESERVE COMMANDER	1	1	1	1	1	0
PD RESERVE OFFICER - LEVEL 1	1	1	1	1	2	1
PD RESERVE OFFICER - LEVEL 3	1	1	1	1	1	0
PD RESERVE SERGEANT - LEVEL 1	1	1	1	0	0	-1
POLICE BACKGROUND INVESTIGATOR	3	3	3	3	3	0
POLICE CADET	9	9	9	9	9	0
PD RESERVE OFFICER - LEVEL II	1	1	1	2	2	1
PD RESERVE LIEUTENANT - LEVEL 1	0	0	0	0	1	1
Part-time Total	**19**	**19**	**19**	**19**	**21**	**2**
Police Total	**169**	**169**	**179**	**179**	**177**	**-2**

Proposed Budget

Schedule of Positions

	FY 2023-24 Actual	FY 2024-25 Actual	Original Budget FY 2025-26	Estimated FY 2025-26	Proposed Budget FY2026-27	Change
Public Safety						
Full-time						
CODE ENFORCEMENT DIRECTOR	1	1	1	1	1	0
CODE ENFORCEMENT MANAGER	0	0	1	1	1	0
CODE ENFORCEMENT SUPERVISOR	1	0	0	0	1	1
CODE ENFORCEMENT OFFICER	4	4	4	4	9	5
Full-time Total	**6**	**5**	**6**	**6**	**12**	**6**
Part-time						
CODE ENFORCEMENT OFFICER	6	7	12	12	12	0
Part-time Total	**6**	**7**	**12**	**12**	**12**	**0**
Public Safety Total	**12**	**12**	**18**	**18**	**24**	**6**
Public Works						
Full-time						
ADMINISTRATIVE ASSISTANT II	1	1	1	1	0	-1
BUILDING MAINT LEAD WORKER	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	1	1	0	1	0
MAINTENANCE LEAD WORKER	2	2	2	2	2	0
MAINTENANCE SVCS COORDINATOR	3	2	2	3	1	-1
MAINTENANCE WORKER II	22	22	22	22	23	1
MAINTENANCE WORKER III	4	4	4	4	4	0
MANAGEMENT ANALYST I	1	1	1	1	1	0
OFFICE ASSISTANT I	0	0	0	0	1	1
PUBLIC WORKS SUPERINTENDENT	1	1	1	1	1	0
STREET MAINTENANCE SUPERVISOR	0	1	1	1	0	-1
PUBLIC WORKS DIRECTOR	0	0	0	0	1	1
PUBLIC WORKS DEPUTY DIRECTOR	1	1	1	1	0	-1
SENIOR MAINTENANCE SUPERVISOR	1	0	0	0	0	0
MANAGEMENT ANALYST II	0	0	0	0	1	1
Full-time Total	**40**	**40**	**40**	**40**	**40**	**0**
Part-time						
MAINTENANCE ASSISTANT	1	1	1	1	0	-1
OFFICE AIDE I	3	3	3	0	0	-3
OFFICE AIDE III	0	0	0	2	1	1
Part-time Total	**4**	**4**	**4**	**3**	**1**	**-3**
Public Works Total	**44**	**44**	**44**	**43**	**41**	**-3**
Grand Total	**406**	**407**	**421**	**423**	**423**	**1**

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)

AGENDA STAFF REPORT

City of West Covina | Office of the City Manager

DATE: May 5, 2026

TO: Mayor and City Council

FROM: Milan Mrakich, Acting City Manager

SUBJECT: **LONG-RANGE FINANCIAL FORECAST FOR FY 2027-2031**

RECOMMENDATION:

It is recommended that City Council receive and file the Long-Range Financial Forecast for fiscal years ending 2027-2031.

BACKGROUND:

Local government financial condition analysis consists of defining and measuring financial condition, identifying any warning trends, conducting data analysis, and writing a report of analysis. Beyond the annual budget cycle and multi-year capital plan, governments need to identify long-term financial trends. Long-term financial planning involves projecting revenues, expenses, and key factors that have a financial impact on the organization. Understanding long-term trends and potential risk factors that may impact overall financial sustainability allows staff to proactively address these issues. A long-term financial planning process allows Council to focus on long-term objectives, encourages strategic thinking, and promotes overall awareness for financial literacy in an organization.

Additionally, the State audit recommended the City prepare financial analyses that evaluate both the short-term and long-term financial implications of significant spending decisions. The City's action in regard to this finding was to use a multi-year forecast to quantify the impact of decisions on the City's financial condition. The City originally developed a multi-year forecast in 2020.

As was contemplated in the City's Financial Recovery Plan, annually staff prepares and updates the forecast to include all projected revenue and expenditures, adding information on new assumptions, unanticipated costs, and cost-saving actions.

DISCUSSION:

The purpose of the forecast update is to provide long-term context for annual decisions that will be made with the FY 2026-2027 Budget and FY 2026-2030 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 Long-Range Financial Forecast (Attachment No. 1) is part of the annual budget process.

LEGAL REVIEW:

The City Attorney's Office did not review this staff report.

OPTIONS:

The City Council has the following options:

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

ENVIRONMENTAL REVIEW:

Prepared by: Karen Ogawa, Finance Director

Attachments

Attachment No. 1 - Long-Range Financial Forecast

CITY COUNCIL GOALS & OBJECTIVES: Achieve Fiscal Sustainability and Financial Stability

Long-Range Financial Forecast

FISCAL YEARS ENDING 2027 TO 2031

City of West Covina
WWW.WESTCOVINA.ORG | 1444 W GARVEY AVE, WEST COVINA CA, 91790

05.04.2026

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) 2027 Budget and FYE 2027-2031 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 2026.

Revenue

The City's major revenue sources include property taxes, sales tax, and charges for services. 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 business license, franchise fees, and licenses and permits.

Revenue Growth Assumptions

- Based on historical prior year actuals Property Tax is assumed to increase by 3% for FYE 2027 and forecasted to increase from 3.0% to 3.5%.
- 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 3.5% in FYE 2027 to 3.2% by FYE 2031.
- The following are assumed to grow with CPI which has average of 3.4% over the past ten years:
    - Business License Tax
    - Transient Occupancy Tax
    - Franchise Fees
    - Charges for service that increase with CPI
    - Rental Income
    - Licenses and Permits
    - Use Of Money/Property

Table 1. Forecasted Revenue Growth Assumptions

Major Revenue Source	FYE 2027	FYE 2028	FYE 2029	FYE 2030	FYE 2031
Property Taxes	3.00%	3.50%	3.50%	3.00%	3.00%
Sales And Use Taxes	3.50%	3.20%	3.20%	3.20%	3.20%
Business License Tax	3.42%	3.42%	3.42%	3.42%	3.42%
Transient Occupancy Tax	3.42%	3.42%	3.42%	3.42%	3.42%
Other Taxes	0.00%	0.00%	0.00%	0.00%	0.00%
Fines And Forfeits	0.00%	0.00%	0.00%	0.00%	0.00%
Franchise	3.42%	3.42%	3.42%	3.42%	3.42%
Licenses & Permits	3.42%	3.42%	3.42%	3.42%	3.42%
Use Of Money/Prop	3.42%	3.42%	3.42%	3.42%	3.42%
Charges For Services-CPI	3.42%	3.42%	3.42%	3.42%	3.42%
Charges For Services-Non-CPI	0.08%	0.08%	0.08%	0.08%	0.08%
Rental Income	3.42%	3.42%	3.42%	3.42%	3.42%
Other Revenues	0.00%	0.00%	0.00%	0.00%	0.00%

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

- Based salaries have been projected to reflect the increases per current and anticipated memorandums of understanding.
- The forecast assumes recruitment of all 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 3.4%.
- The forecast does not assume increases in contributions to Other Post Employment Benefits (OPEB).
- Workers Compensation and Insurance claims have been based on recent actuarial study. The initial forecast assumes fully funding recurring expenditures but does not address the current liability.

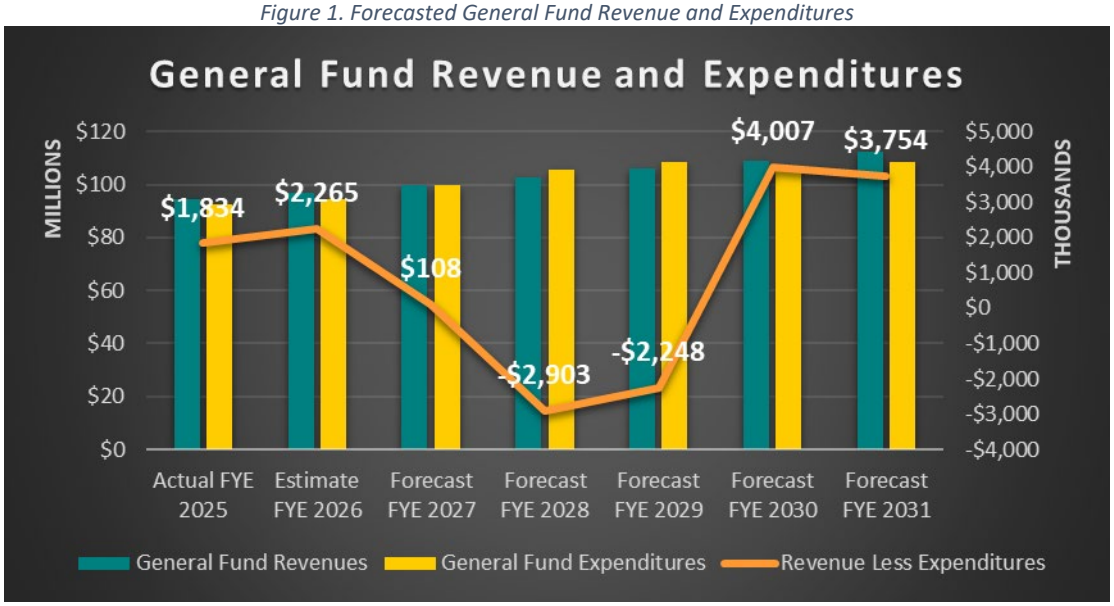
Table 2. Forecasted Expenditure Growth Assumptions

Expenditures	FYE 2027	FYE 2028	FYE 2029	FYE 2030	FYE 2031
Salaries & Benefits	**31.95%**	**4.68%**	**4.29%**	**0.93%**	**0.74%**
Base Salaries	2.80%	2.80%	2.80%	2.80%	3.00%
Health Plans	4.00%	4.00%	4.00%	4.00%	4.00%
Dental/Vision/Life Plans	2.00%	2.00%	2.00%	2.00%	2.00%
Medicare	2.00%	2.00%	2.00%	2.00%	3.00%
CalPERS Miscellaneous	9.26%	-1.90%	-1.14%	-1.15%	-1.16%
CalPERS Safety	9.26%	-1.90%	-1.14%	-1.15%	-1.16%
PERS UAL Payment	164.91%	17.80%	15.08%	-3.94%	-5.71%
Materials & Services	**0.38%**	**0.43%**	**0.43%**	**0.43%**	**0.43%**
Contract/Professional Services	2.00%	2.00%	2.00%	2.00%	2.00%
Fuel	3.42%	3.42%	3.42%	3.42%	3.42%
Legal Services	3.42%	3.42%	3.42%	3.42%	3.42%
Materials & Services	0.00%	0.00%	0.00%	0.00%	0.00%
Miscellaneous	0.00%	0.00%	0.00%	0.00%	0.00%
Repair & Maintenance	0.00%	0.00%	0.00%	0.00%	0.00%
Supplies & Materials	0.00%	0.00%	0.00%	0.00%	0.00%
Training/Conferences/Meetings	0.00%	0.00%	0.00%	0.00%	0.00%
Utilities	3.42%	3.42%	3.42%	3.42%	3.42%
Claim Paid	2.44%	6.01%	6.01%	6.01%	6.02%

General Fund Projections

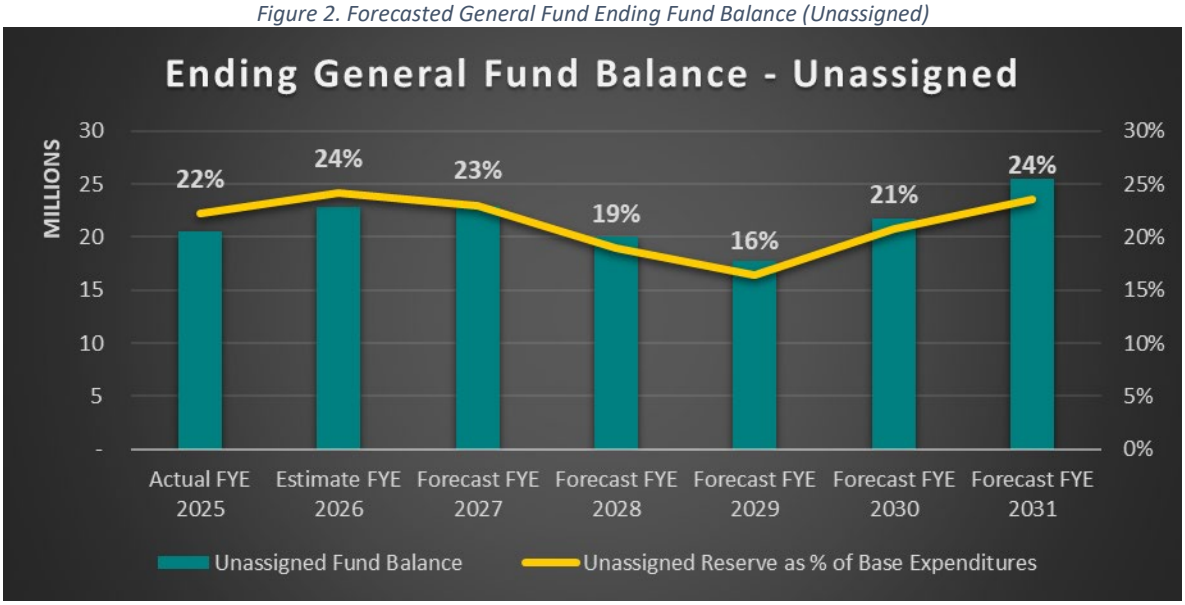
Based on the revenue and expenditure assumptions, the General Fund is anticipated to have surplus, revenue over expenditures, in FYE 2026 through FYE 2027 and FYE 2030 and FYE 2031. FYE 2028 and FYE 2029 is projected to have a deficit of approximately $2.9 and $2.2 million respectfully.

Figure 1. Forecasted General Fund Revenue and Expenditures



Fund balance reserves are anticipated increase from 23% in FYE 2027 to 24% in FYE 2031. The Unassigned General Fund balance of 18% is in compliance with the Fund Balance Policy with the exception of FYE 2029.

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



There are several factors contributing to this. The first is unfunded accrued liability (UAL) with CalPERS. The second is projected losses for general liability and workers compensation. Lastly, expenditures are increasing at a faster rate than revenues. The following sections have more on the UAL, general liability and workers compensation.

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 Employer Paid Member Contribution (EPMC) replacement supplemental retirement plan and a supplemental retirement plan for executive staff and City Council.

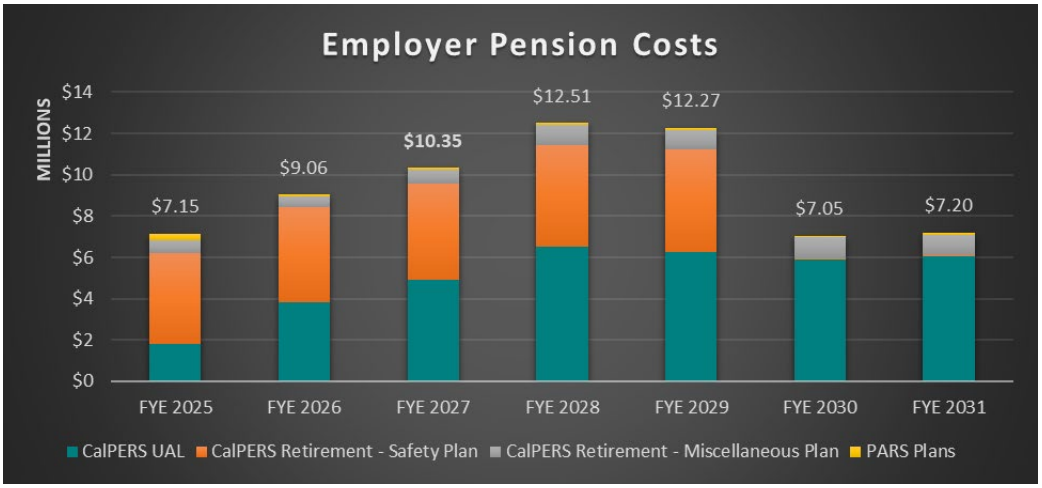
The total plan contributions are determined through CalPERS' annual actuarial valuation process. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability (UAL). 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 2024, the City's net pension related liability will be over $37.3 million for the miscellaneous and safety plans – meaning the city reported a liability again as of June 30, 2024.

Table 3. Projected CalPERS Rates.

CalPERS Rates	FYE 2027	FYE 2028	FYE 2029	FYE 2030	FYE 2031
Miscellaneous	8.97%	8.80%	8.70%	8.60%	8.30%
Safety	21.71%	21.20%	20.60%	20.00%	19.50%
UAL Payment	**FYE 2027**	**FYE 2028**	**FYE 2029**	**FYE 2030**	**FYE 2031**
Miscellaneous	1,586,974	1,837,000	2,086,000	2,016,000	1,918,000
Safety	3,333,944	3,960,000	4,585,000	4,392,000	4,124,000
Total UAL	**$4,920,918**	**$5,797,000**	**$6,671,000**	**$6,408,000**	**$6,042,000**

Figure 3. Forecasted Pension Employer Costs



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

Other Post Employment Benefits (OPEB)

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

Table 4. Retiree Benefits

Retiree Benefit ($ Millions)	FYE 2027	FYE 2028	FYE 2029	FYE 2030	FYE 2031
Medical	2.60	2.65	2.70	2.76	2.81
Health Savings Plan	0.45	0.45	0.45	0.45	0.45
Total	**$3.05**	**$3.10**	**$3.15**	**$3.21**	**$3.26**

Debt Service

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

2018 Lease Revenue Refunding Bonds, Series A and B

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

2020 Lease Revenue Bonds, Series A

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

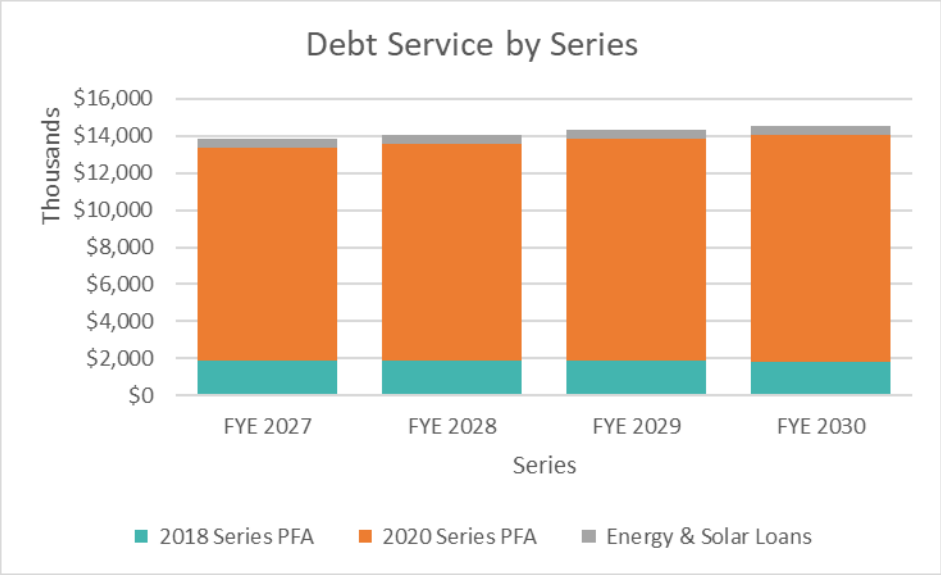
Energy Efficiency Loans Payable

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

Table 5. Debt Service Payments

Debt Service ($ Millions)	FYE 2027	FYE 2028	FYE 2029	FYE 2030	FYE 2031
Principal	$6,295,249	$6,717,502	$7,168,788	$7,633,591	$8,142,278
Interest	$7,540,661	$7,345,261	$7,127,764	$6,888,807	$6,628,343
Total Debt Service	**$13,835,910**	**$14,062,763**	**$14,296,552**	**$14,522,398**	**$14,770,621**

Figure 4. Debt Service Payments



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 compensation losses increased by $0.1 million from our prior estimate of $12.8 million as of June 30, 2024 to $13.0 as of June 30, 2025. The change consists of:

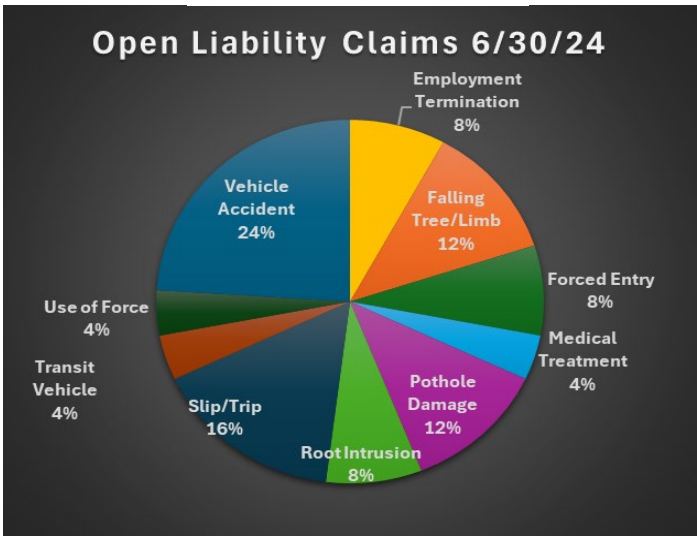
- +$2.6 million from the additional year (2024/25) of exposure,
- -$1.9 million for claim payments made during 2024/25, and
- -$0.6 million due to a change in projected ultimate losses for 2023/24 and prior.

The decrease in outstanding workers compensation losses is mainly due to a decrease in case reserves of $0.1 million.

Additionally, the estimated outstanding liability losses decreased by $1.4 million from our prior estimate of $13.2 million as of June 30, 2024 to $11.8 million as of June 30, 2025. The change consists of:

- +$4.0 million from the additional year (2024/25) of exposure,
- -$3.4 million for claim payments made during 2024/25, and
- -$2.0 million due to a change in projected ultimate losses for 2023/24 and prior.

Figure 5. Open Liability Claims



The decrease in outstanding liability losses is mainly due to an decrease in case reserves of $1.4 million.

The actuarial study also projected losses over $8.21 million in FYE 2027 and $12.03 million in FYE 2031. The cart below outlines these losses.

Figure 6. Liability & Workers' Comp Compensation Projected Losses Paid

