



2027 BUDGET

**OPERATING & CAPITAL
IMPROVEMENT PLAN
2026-2027**

City of West Covina

www.westcovina.org



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CITY OF WEST COVINA, CALIFORNIA

1444 W. Garvey Avenue South, West Covina CA 91790



ADOPTED BUDGET

Fiscal Year

July 1, 2026 - June 30, 2027

CITY COUNCIL

Letty Lopez-Viado, Mayor

Ollie Cantos, Mayor Pro Tem

Rosario Diaz, Councilmember

Brain Gutierrez, Councilmember

Tony Wu, Councilmember

ELECTED OFFICIALS

Nickolas S. Lewis, City Clerk

Colleen B. Rozatti, City Treasurer

CITY MANAGER

Milan Mrakich, Acting City Manager

EXECUTIVE MANAGEMENT TEAM

Roxanne Lerma, Assistant City Manager

Nilesh Mehta, Assistant City Manager

Thomas P. Duarte, City Attorney

Lisa Sherrick, Assistant City Clerk

Karen Ogawa, Finance Director

Greg McKeown, Fire Chief

Carmelita Underwood, HR/Risk Management Director

Tony Cortina, Police Chief



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of West Covina
California**

For the Fiscal Year Beginning

July 01, 2025

Christopher P. Morrell

Executive Director

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May 28, 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

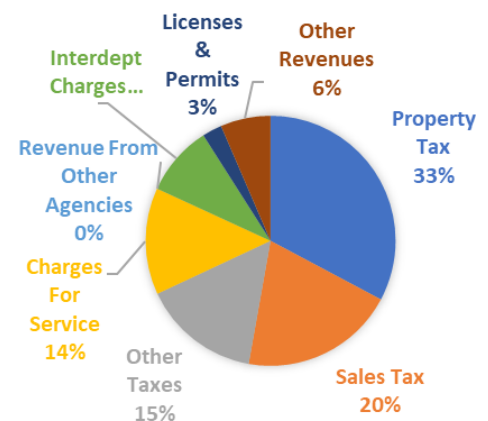
West Covina's total projected operating and capital improvement expenditures for the upcoming fiscal

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

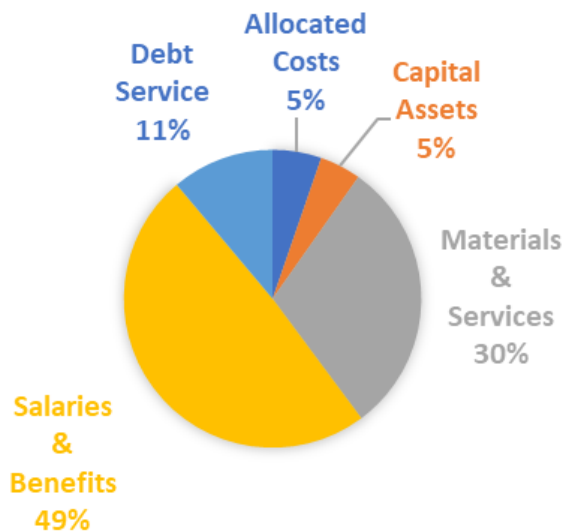
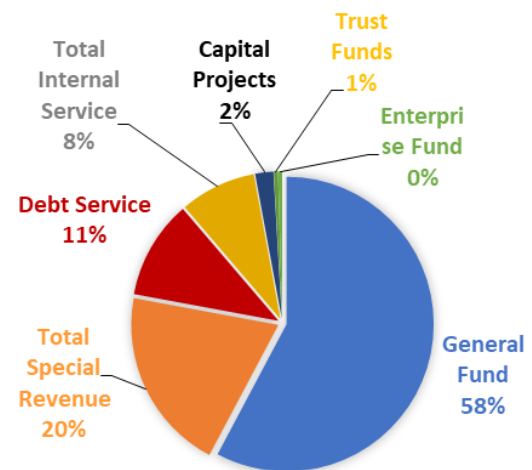


Figure 3. City-Wide Expenditures by Fund



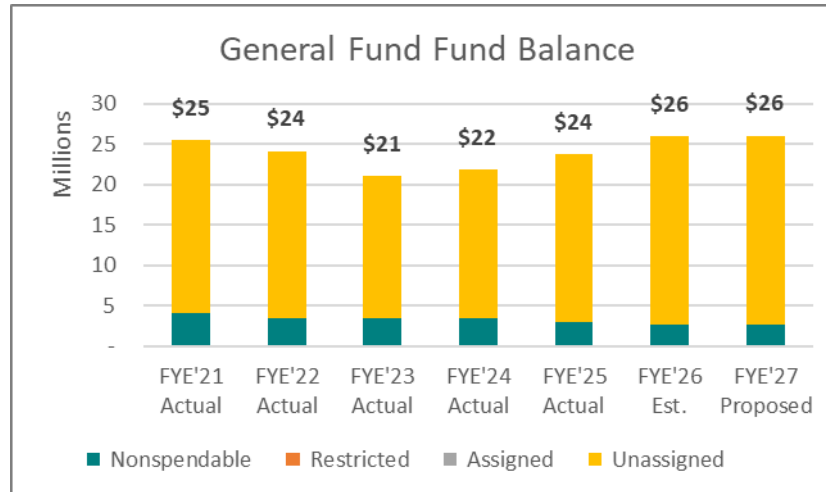
General Fund

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.

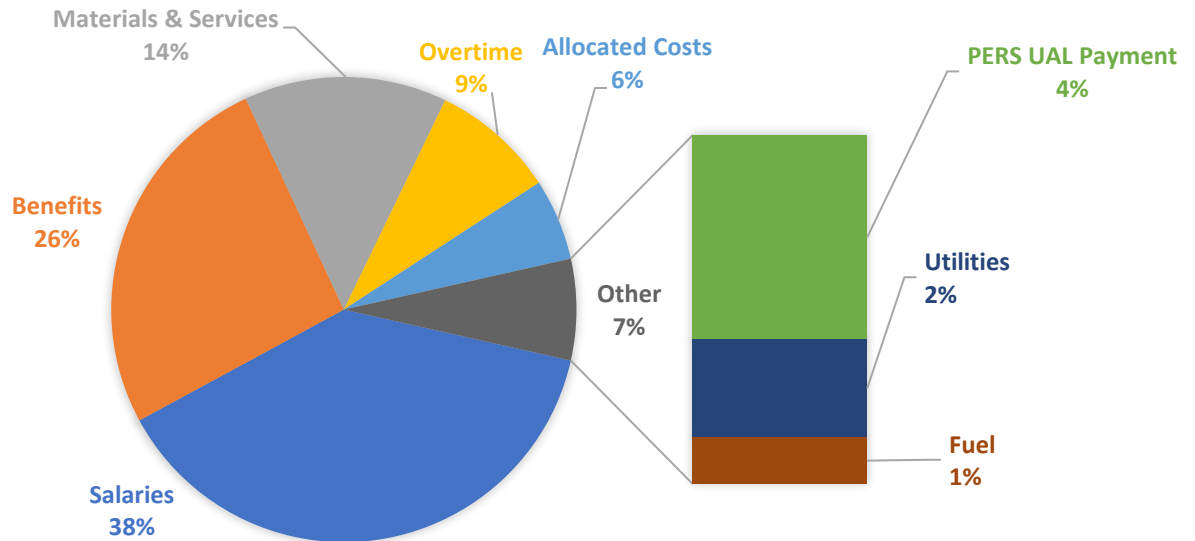
General Fund Expenditures

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.

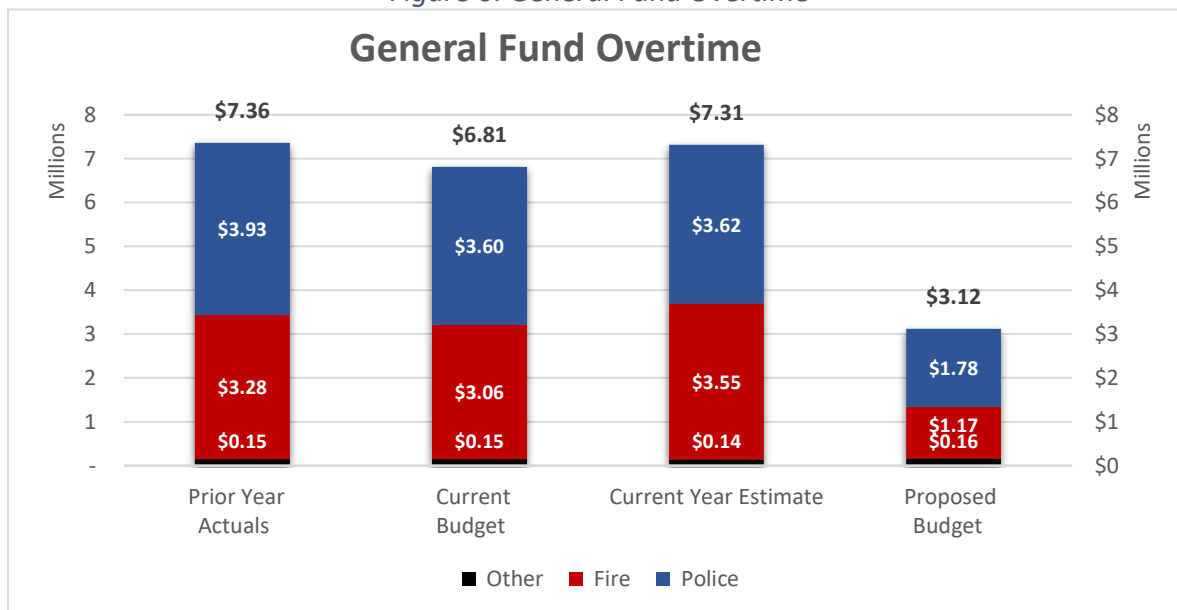
Expenditures overall were analyzed and projected to reflect the actual expense incurred based on the current year's estimate and prior years. The major expenditures impacting the General Fund over the next fiscal year are the UAL payment, increases in workers' compensation, general liability, and debt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



2026-27 CITY COUNCIL

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.

Health Department

One of the City's long-term goals is to seek provisional approval from the California Department of Public Health (CDPH) for the creation of a fiscally sustainable municipal health department. This must be done with due regard to General Fund fiscal impacts. Once CDPH provides direction regarding the regulations and services the city may assume, a Community Health Needs Assessment, Community Health Improvement Plan and other studies as may be required by CDPH and the Public Health Accreditation Board. Until direction is provided by CDPH, the City is in a holding pattern. Therefore, other than the CIP project which includes the professional services agreements for these planning activities, the FY 2026-27 budget does not include revenue and expenditures for a health department.

City Council Goals

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



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

Service Levels

The citizens of West Covina continue to expect a high level of service provided by the City. These services are paid for with local tax dollars and include police; recreation and community service programs for

youth, adults, and seniors; park maintenance; street maintenance; transportation; engineering; building & safety; housing programs; planning & development; code enforcement; animal control; and environmental programs and services. Services levels are proposed to remain level across operations. 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 eight (8) part-time recreation leaders (Community Services)
- Addition of two (2) part-time recreation site coordinators (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

Changes from the proposed to adopted budget are described below. There were no additional appropriations.

- Addition of eight (8) part-time Recreation Leaders
- Addition of two (2) part-time Recreation Site Coordinators

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

Budget Resolution (Inserted Following Budget Adoption)

This section includes a copy of the approved budget resolution.



Financial Policies

Budgetary Control and Policies

Budgetary control is exercised by:

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



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

Budget Amendment Procedures

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

Administrative Carryovers

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

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

City Council Action

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

CIP Carryovers

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



Financial Policies

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

Cash And Investment Policies

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

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

Reserve Policy

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

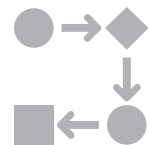
The adoption of the appropriation limit occurs annually to comply with the California Constitution, Article XIII B (as amended) and Government Code Section 7910. The Gann Limit restricts annual expenditures the City may appropriate. If certain proceeds of taxes exceed allowed appropriations, the excess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

Financial Structure

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

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

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



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

Basis of Accounting and Budgeting

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

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

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

Financial Structure

City funds are classified into three broad categories:

Governmental	Proprietary	Fiduciary Funds
• 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” Orangetown 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 Svc.	✓		✓						



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



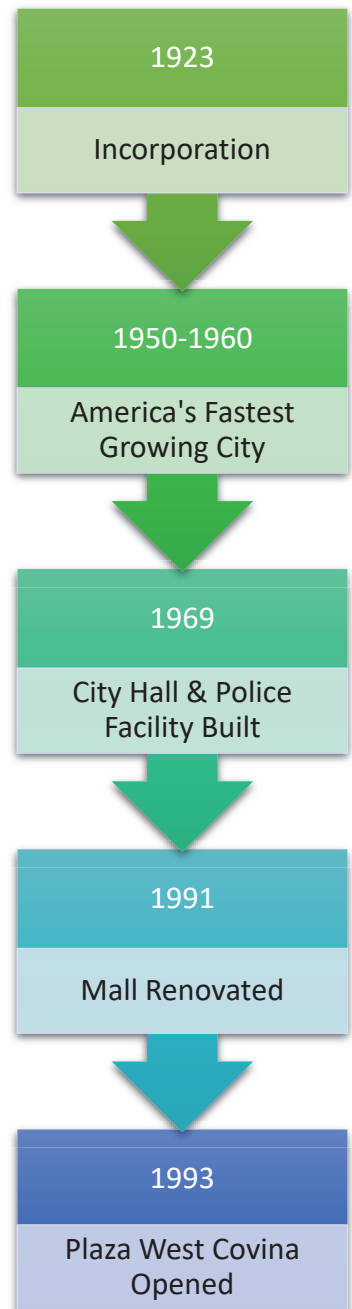
Today

*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.

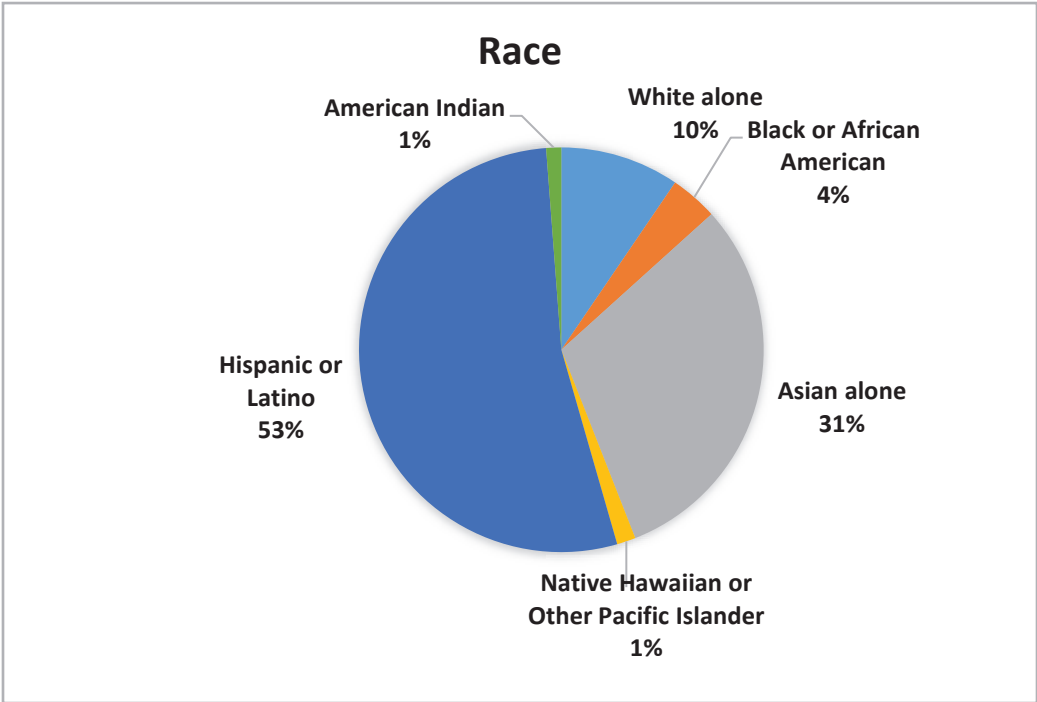
The first Redevelopment Agency project included a regional shopping center, the West Covina Fashion Plaza, with three major department stores and 150 shops in an air-conditioned, enclosed mall. It also included the revitalization of the older sections of the shopping center. The Fashion Plaza has provided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

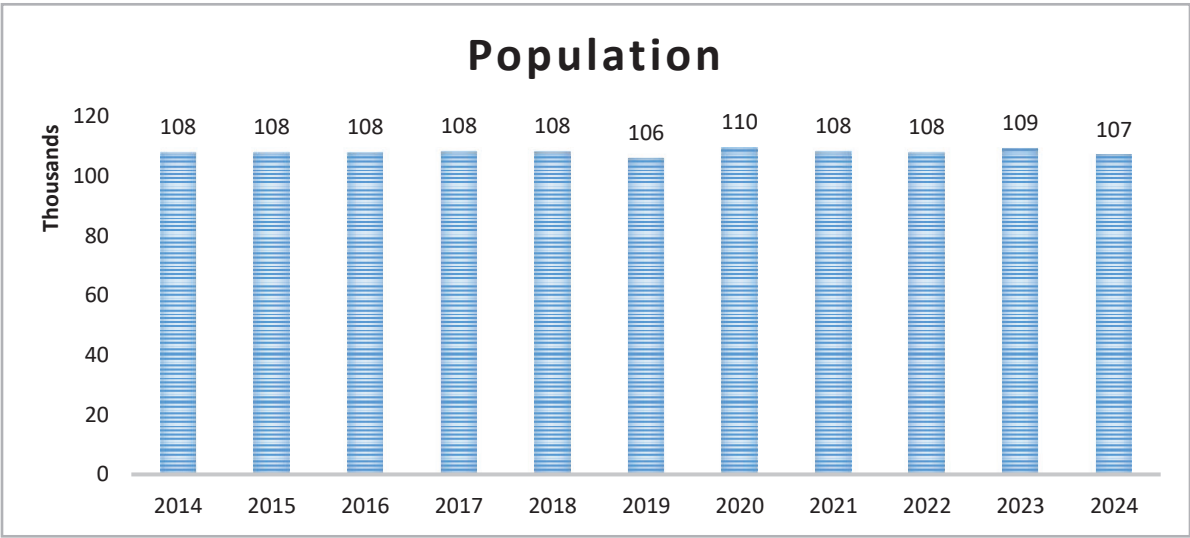


City Profile

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

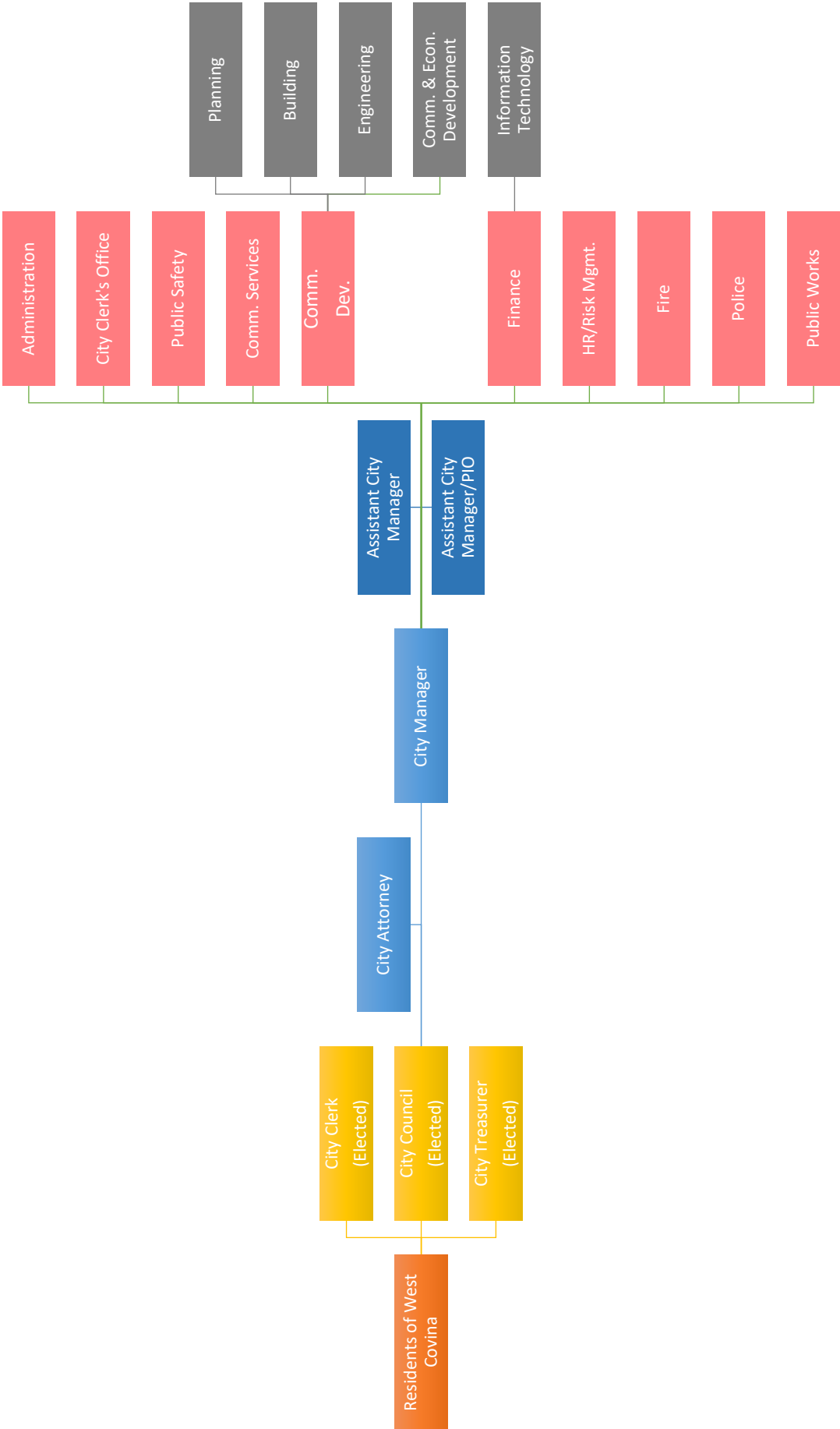
Top 25 Sales Tax Producers

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

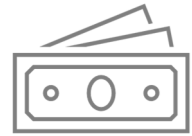
- Continue to respond to the global COVID-19 pandemic.
- Manage and prepare for future pandemics by replacing and upgrading the heating, ventilation and air condition (HVAC) system and the existing roof for the Cortez Community & Senior Center with a filtration system that incorporates ultraviolet light 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

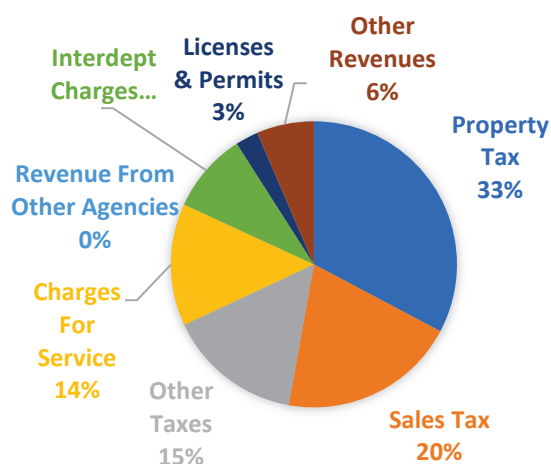
- Establish a Disability Advisory Commission.
- Consider implementation of best practices as recommended by the U.S. Conference of Mayors Disability Employment Working Group: Disability Employment Working Group.
- Review Best Practices in Disability Employment.
- Review City Development Codes and Current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



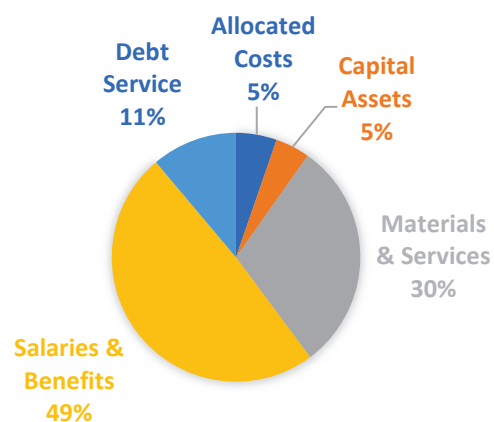
City-Wide Summary

	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

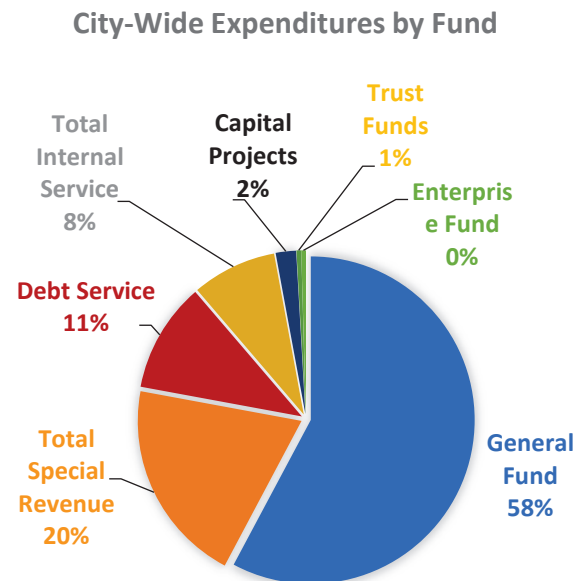
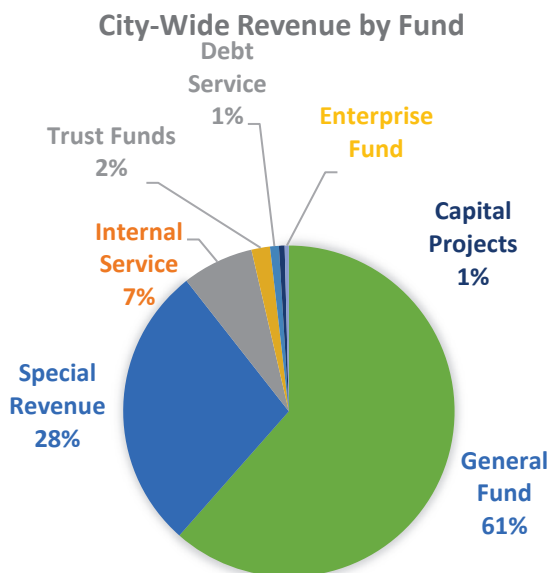


City-Wide Expenditures by Category



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 2026-2027 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	835,475	109,700	-	-	109,700	945,175
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 Program	(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 2026-2027 Expenditures	Transfers 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	90,311,804	45,351,939	30,210,494	1,630,964	16,772,409	107,084,212



Summary of All Funds

	Estimated Fund Balance 07/01/2026	Estimated 2026-2027 Revenue	Projected 2026-2027 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 2026-2027 Expenditures	Transfers 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	-	-	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
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	158,904,374	162,041,862	148,432,501	-	13,609,362	172,513,736



Fund Balance

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

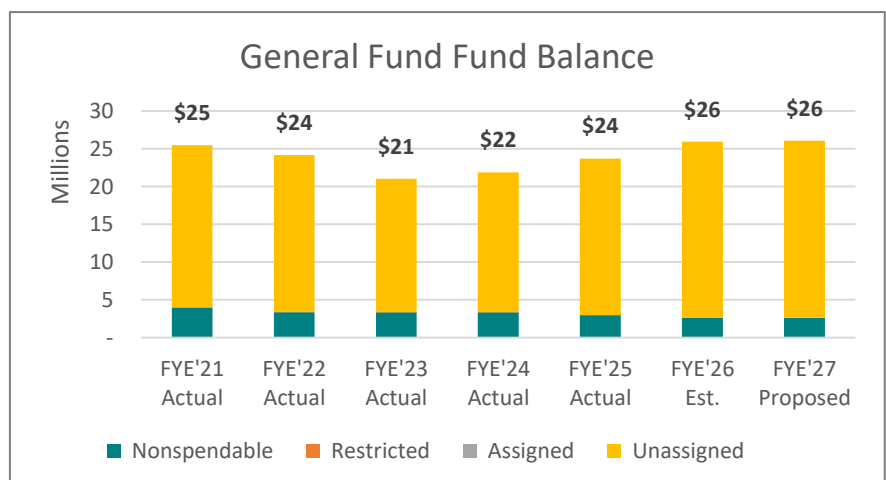


The City's Fund Balance policy requires a minimum unassigned fund balance of at least 18% of General Fund operating expenditures. At the end of the fiscal year, the annual excess revenue over expenditures in the General Fund is allocated as follows: 25% stays in General Fund reserves, 40% is transferred 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 infrastructure and facilities reducing fund balances in other governmental funds.



Changes in Fund Balance

	Actual 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	813,575	835,475	945,175	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
130 Bureau of Justice Asst.	-	-	-	-
131 Community Dev. Block Grant	2,698,584	2,841,894	3,122,840	280,946
140 STP Local	(18,019)	-	2,360,211	2,360,211
143 LA County Park Bond	(3,045)	(9,045)	66,785	75,830
144 Highway Safety Improvement Program	(1,558,679)	(1,833,785)	7,875,487	9,709,272
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	-
179 ARPA Local Fiscal Recovery Funds	-	-	-	-
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

	Actual 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)
222 WEST COVINA CHAMBER OF COMMERCE	7,268	7,558	7,708	150
221 Police Private Grants	1,000	1,000	1,000	-
224 Measure R	6,139,313	5,835,663	6,210,147	374,484
225 CDBG - R	3,445	3,445	3,445	-
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
236 Measure A	-	(1,200)	880,900	882,100
237 SB1 - Road Maintenance Rehab	6,374,490	5,131,586	7,760,486	2,628,900
238 Law Enforcement Tobacco Grant	214,179	214,179	214,179	-
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	92,986,916	90,311,804	107,084,212	16,772,409



Changes in Fund Balance

	Actual 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

	Actual 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	3,233,902	632,683
811 Successor Agency Merged DS	(2,976,783)	(2,976,783)	(2,976,783)	(0)
815 Successor Agency Admin.	-	-	2,445	2,445
853 CFD Debt Service	6,504,641	6,504,141	6,502,841	(1,300)
TOTAL PRIVATE PURPOSE TRUST FUNDS	6,489,713	6,128,577	6,762,404	633,827
GRAND TOTAL	157,366,441	158,904,374	172,513,736	13,609,362



Transfer Summary

	FY2023-24 Actual	FY2024-25 Actual	Original Budget FY2025-26	Estimated FY2025-26	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	-	-	-	-	-	-

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

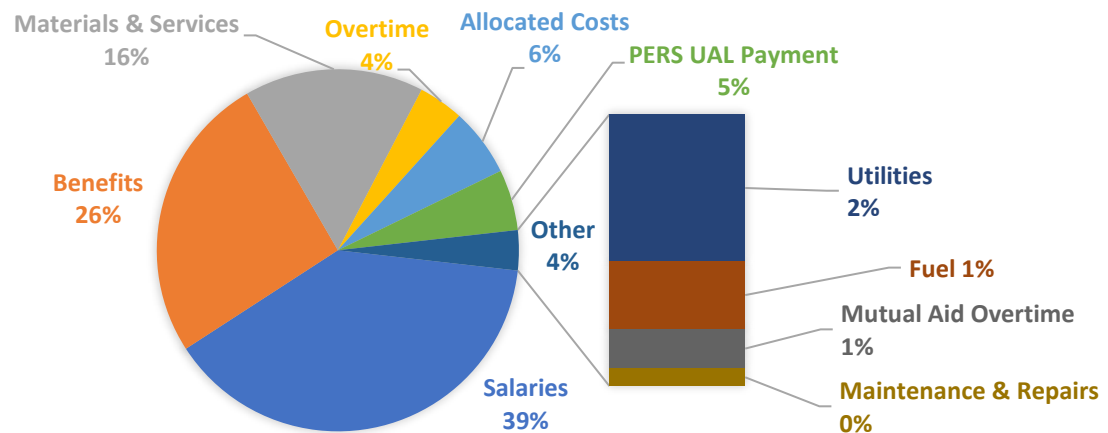
Fund	Transfer To	Transfer From	Net Transfers
Debt Service (300)	12,206,541		(12,206,541)
SB1 (237)	567,200		(567,200)
Sportsplex (242)	690,764		(690,764)
Vehicle Replacement (367)	100,000		(100,000)
Successor Agency (815)		133,902	133,902
Citywide Maint District (188)	373,000		(373,000)
Total	13,937,505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



General Fund Summary

	FY2023-24 Actual	FY2024-25 Actual	Original Budget FY2025-26	Estimated FY2025-26	Adopted 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

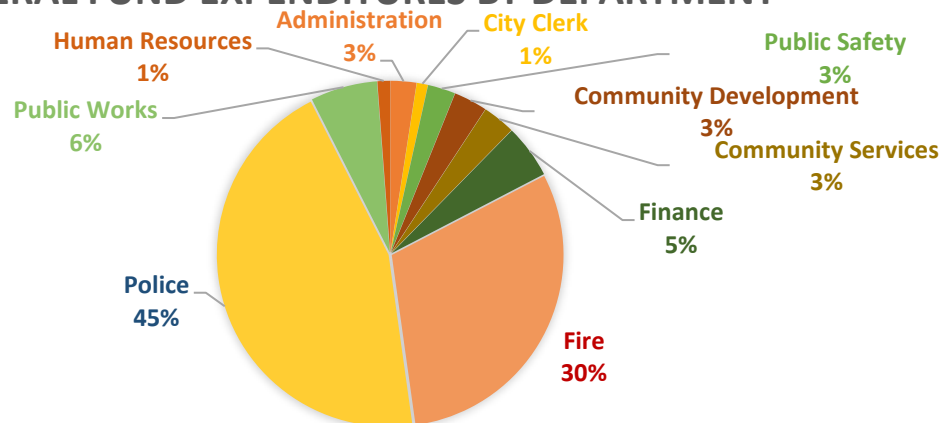


General Fund Summary by Department

	FY2023-24 Actual	FY2024-25 Actual	Original Budget FY2025-26	Estimated FY2025-26	Adopted 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	32,940,222	37,486,035	34,375,798	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
Expenditures Total	70,207,234	76,073,300	83,803,689	80,721,585	85,762,503	1,958,814

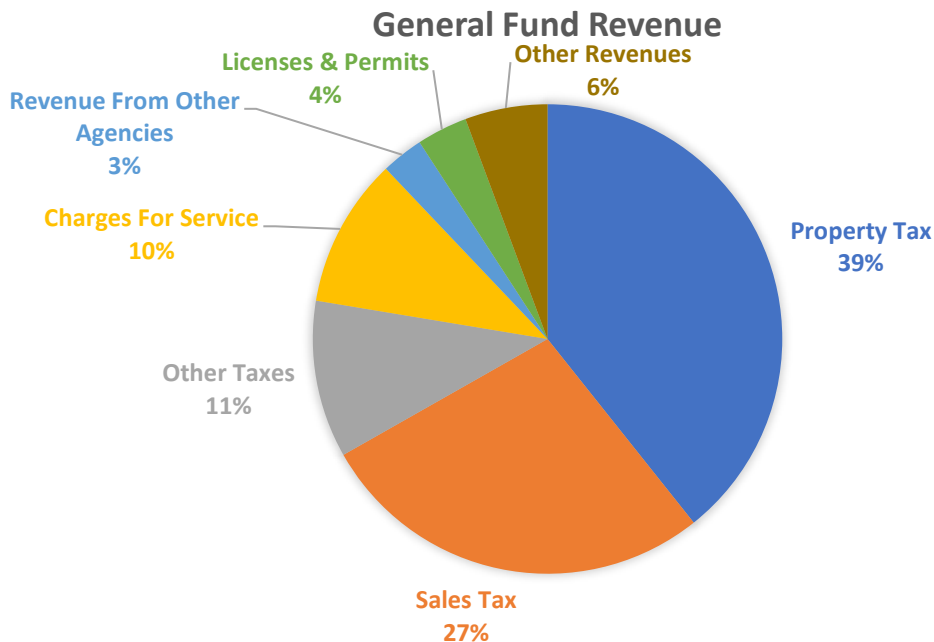
Revenues Less Expenditures	21,030,627	18,281,772	12,479,751	16,011,917	13,911,057
Net Transfers	(20,200,545)	(16,447,343)	(12,429,120)	(13,747,098)	(13,803,161)
Net Change in Fund Balance	830,082	1,834,429	50,631	2,264,818	107,896
Beginning Fund Balance	21,028,741	21,858,823	23,693,253	23,693,253	25,958,071
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 EXPENDITURES BY DEPARTMENT



General Fund Revenue Summary

	FY2023-24 Actual	FY2024-25 Actual	Original Budget FY2025-26	Estimated FY2025-26	Adopted 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	Adopted 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	Adopted 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	Adopted 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	-



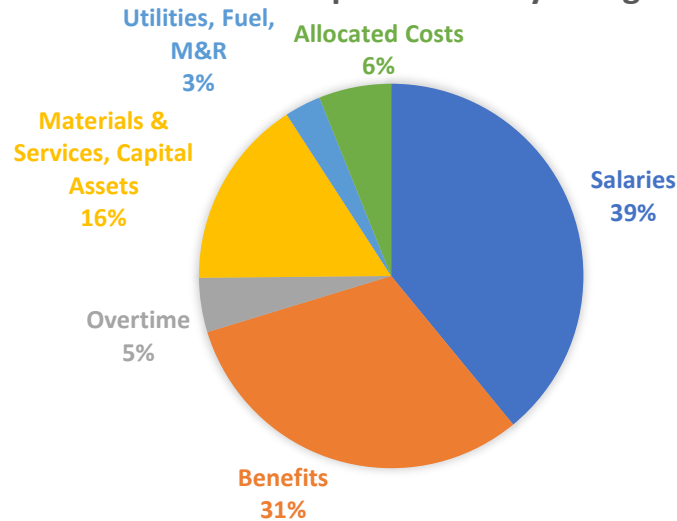
General Fund Revenue

	FY2023-24 Actuals	FY2024-25 Actuals	Original Budget FY2025-26	Estimated FY2025-26	Adopted 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

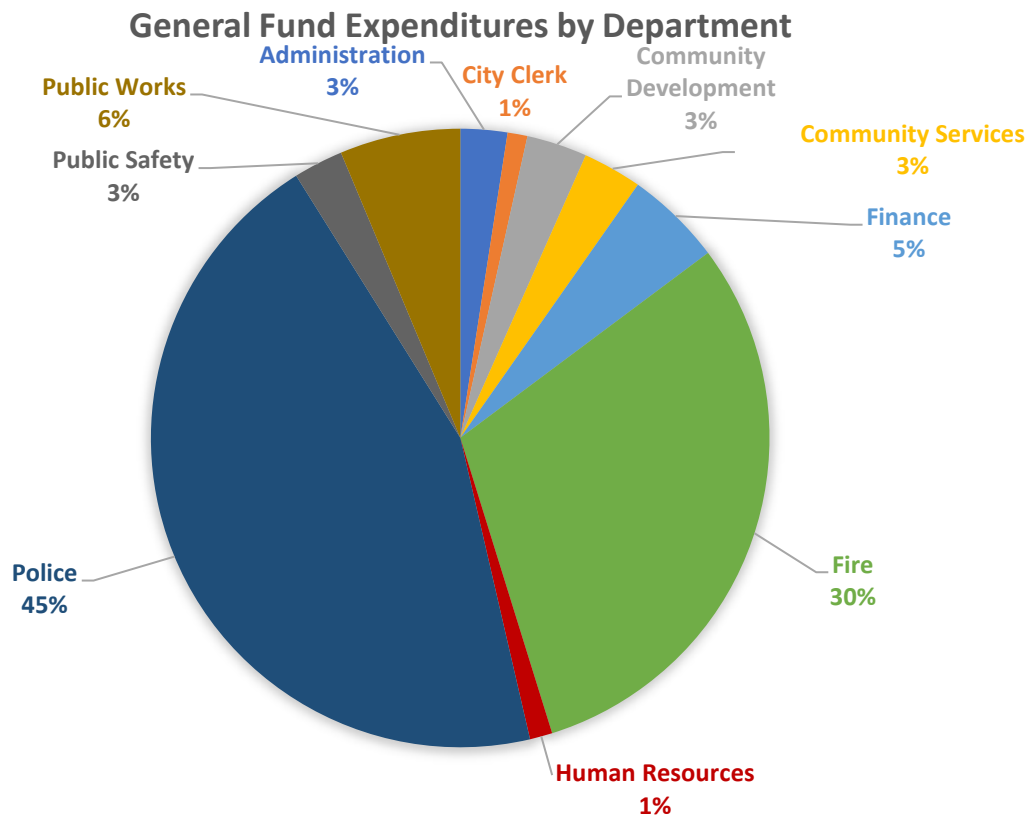
	FY2023-24 Actuals	FY2024-25 Actuals	Original Budget FY2025-26	Estimated FY2025-26	Adopted Budget FY2026-27	Increase/ (Decrease)
Salaries & Benefits						
Salaries	27,781,349	27,686,341	32,548,645	29,439,260	33,497,003	948,358
Benefits	17,860,675	18,813,565	21,595,716	19,655,054	22,123,844	528,128
PERS 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 Expenditures by Category



General Fund Expenditure Summary by Department

	FY2023-24 Actual	FY2024-25 Actual	Original Budget FY2025-26	Estimated FY2025-26	Adopted 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





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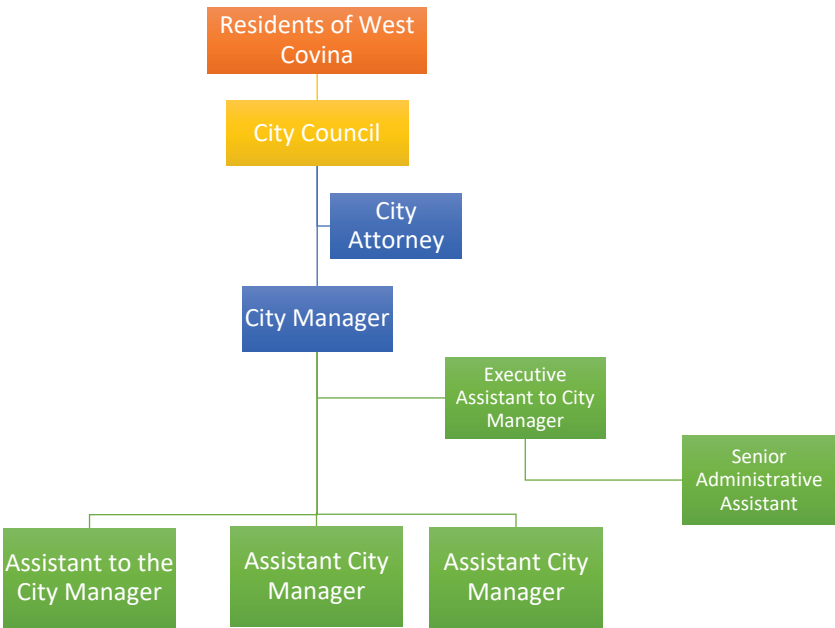


General Fund

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	FY2024-25	FY 2025-26	FY 2025-26	FY 2026-27	Increase/ (Decrease)
	Actuals	Actuals	Original Budget	Estimate	Budget	
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

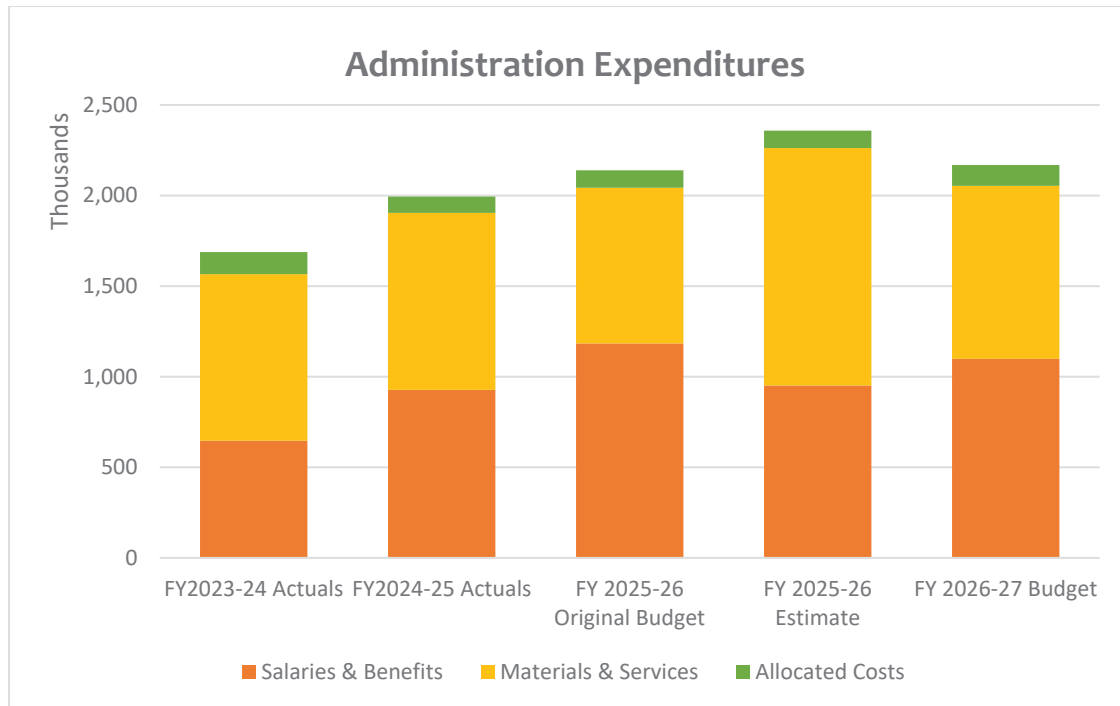
	FY2023-24 Actuals	FY2024-25 Actuals	FY 2025-26 Original Budget	FY 2025-26 Estimate	FY 2026-27 Budget	Increase/ (Decrease)
Salaries & Benefits						
Salaries	387,644	549,851	706,385	376,150	549,047	(157,338)
Benefits	256,056	343,963	410,622	432,250	439,795	29,173
Overtime	2,755	7,532	4,706	10,000	4,754	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

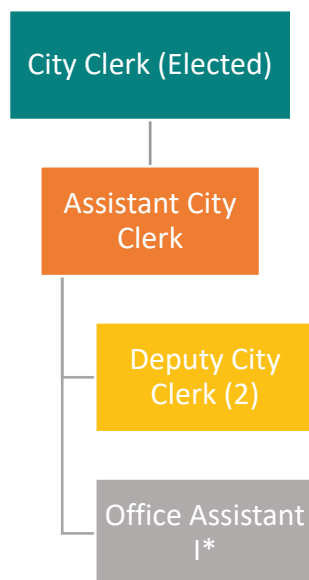
Records Management Program

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						
<u>Full-time</u>						
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
<u>Part-time</u>						
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 5 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 Actual	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

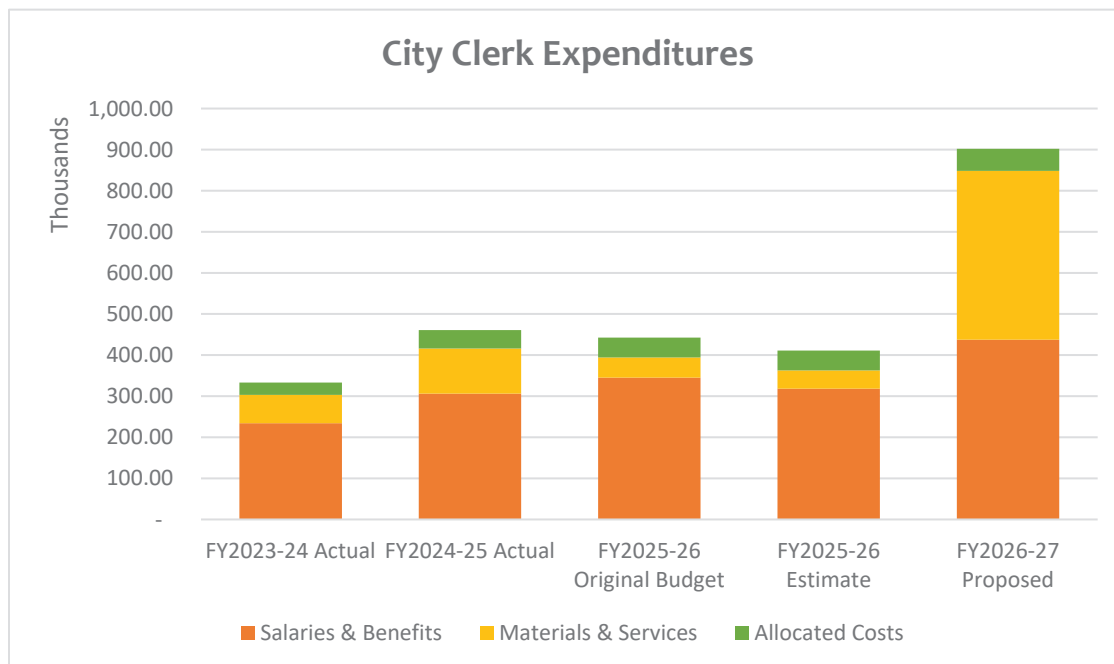
City Clerk Department

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 Public 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

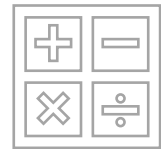
understanding of the financial consequences of decisions. The Department provides support to City departments in the management of the budget by verifying appropriations for contracts and bid documents, processing budget transfers and carryover requests, and assisting with projections.

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.

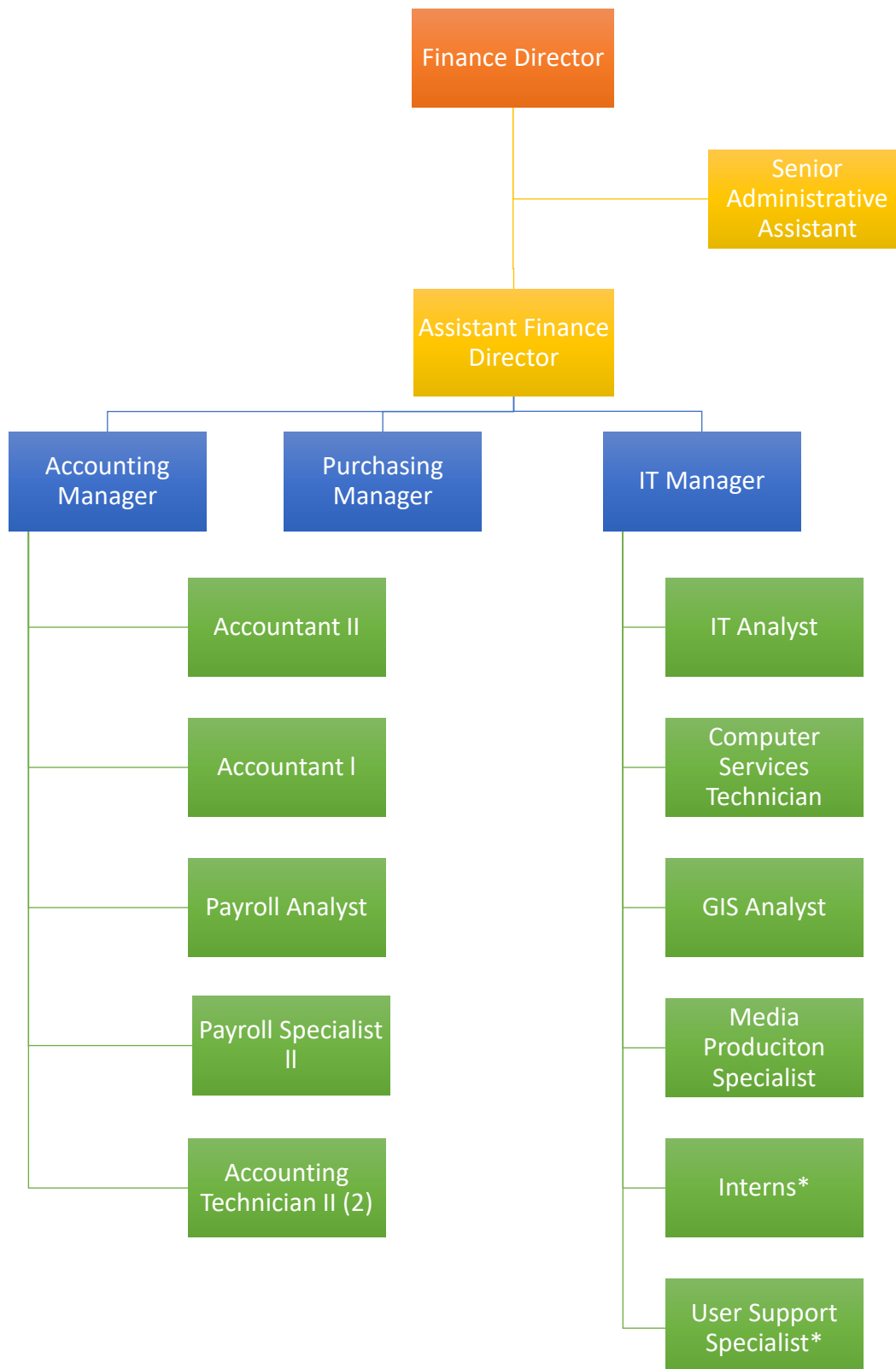
IT is also responsible for the administration of citywide telecommunications including the City's telephone system and City cell phones.



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.



General Fund

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

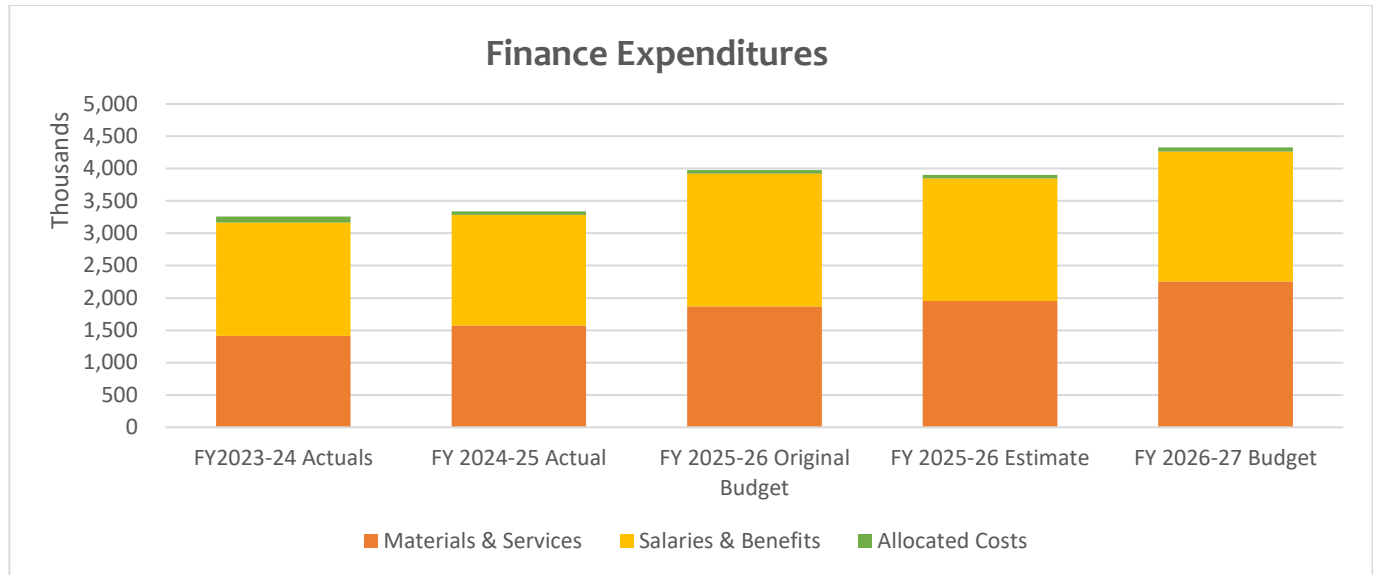
Major Changes

- 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

	FY 2025-26					
	FY2023-24 Actuals	FY2024-25 Actuals	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



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General Fund

Community Development

Mission Statement

To make the City of West Covina a positive, interesting, and enjoyable place in which to live, play, and work by stressing the importance of a strong business community, livable neighborhoods, creation of housing, maintenance of the City's infrastructure, 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:

Building

Engineering

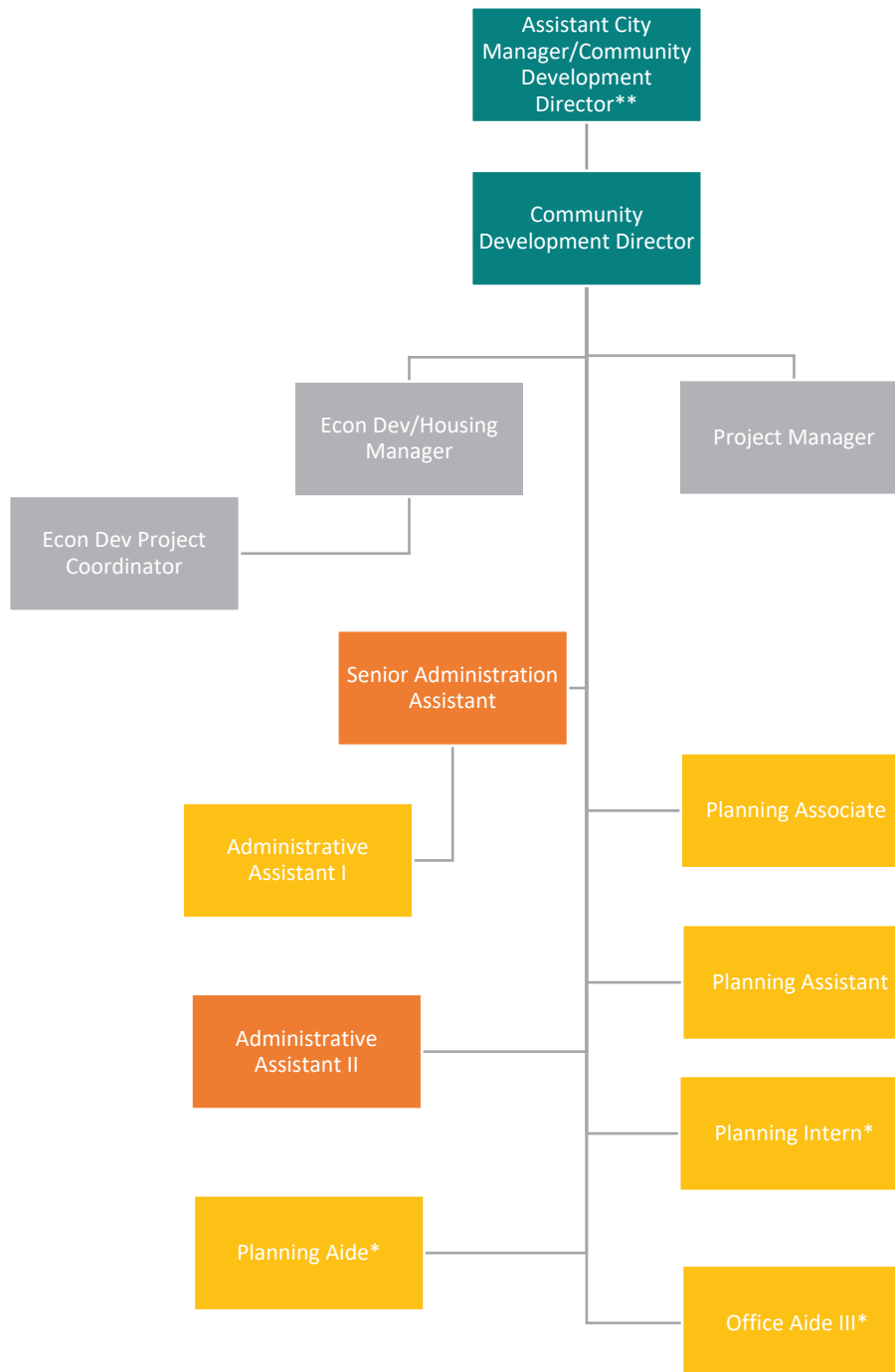
Planning

Community &
Economic
Development

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

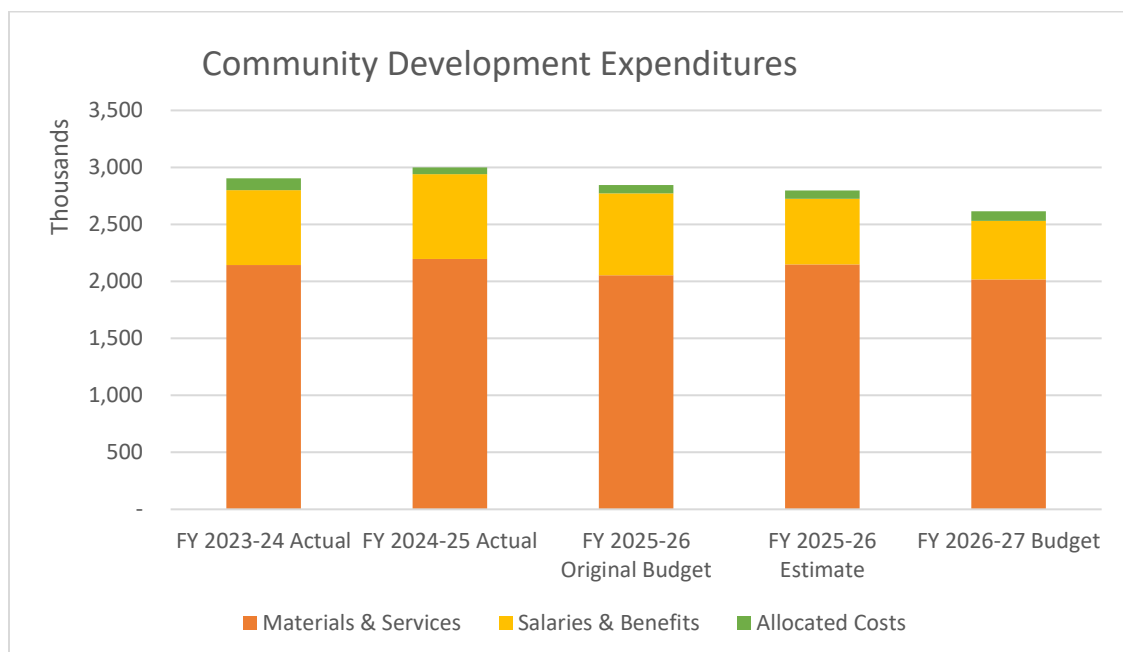
Community Development

Expenditures

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26		FY 2026-27 Budget	Increase/ (Decrease)
			Original Budget	FY 2025-26 Estimate		
Salaries & Benefits	662,751	748,026	734,710	609,100	605,198	(129,512)
Salaries	494,387	534,264	513,535	343,660	430,439	(83,096)
Benefits	166,610	185,484	170,978	146,470	147,307	(23,671)
PERS UAL Payment	-	27,976	49,539	117,630	26,849	(22,690)
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	2,918,952	3,000,329	2,861,871	2,830,372	2,707,271	(154,600)

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 Total	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)
2101-Planning Commission						
Salaries & Benefits	4,685	2,144	6,613	130	14,150	7,537
2101-Planning Commission Total	4,685	2,144	6,613	130	14,150	7,537
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 Total	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
2210-Redevelopment Administration						
Salaries & Benefits	-	-	10,026	32,400	10,699	673
2210-Redevelopment Administration Total	-	-	10,026	32,400	10,699	673
6134-Community Development						
Salaries & Benefits	49,117	48,510	52,000	46,610	51,000	(1,000)
6134-Community Development Total	49,117	48,510	52,000	46,610	51,000	(1,000)
Grand Total	2,918,952	3,000,329	2,861,871	2,830,372	2,707,271	(154,600)





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General Fund

Community Services Department

Mission Statement

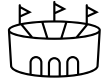
To enrich the quality of life of the residents of West Covina by providing safe and accessible facilities, diversified programs, and city events that are reflective of the community.

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:

- 4th of July Fireworks - \$185,000
- Annual SGV Tribute to MLK Day in partnership with NAACP - \$500
- Breakfast with Santa - \$3,000
- Children's Christmas Parade/Santa's Village - in partnership with the West Covina Kiwanis Club - \$15,000
- Cool Kids of Summer - \$7,500
- Earth Day/Arbor Day - \$6,000
- Easter Egg Hunt in partnership with the West Covina Kiwanis Club – \$24,000
- Electric Boba Fest & Night Market - \$35,000
- Festival of Frights/Kartober-Fest in partnership with the West Covina Kiwanis Club - \$45,000
- Let It Snow - \$65,000
- Memorial Day Ceremony - \$6,000
- Miscellaneous Special Event Needs - \$6,500

General Fund

Community Services Department

- Dia De Los Muertos
- Film It West Covina
- State of the City
- Moon Festival - \$35,000
- National Night Out & Touch A Truck - \$20,000
- Summer Concert Series - \$50,000
- Veterans Day Ceremony - \$6,000

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

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.



General Fund

Community Services Department

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.



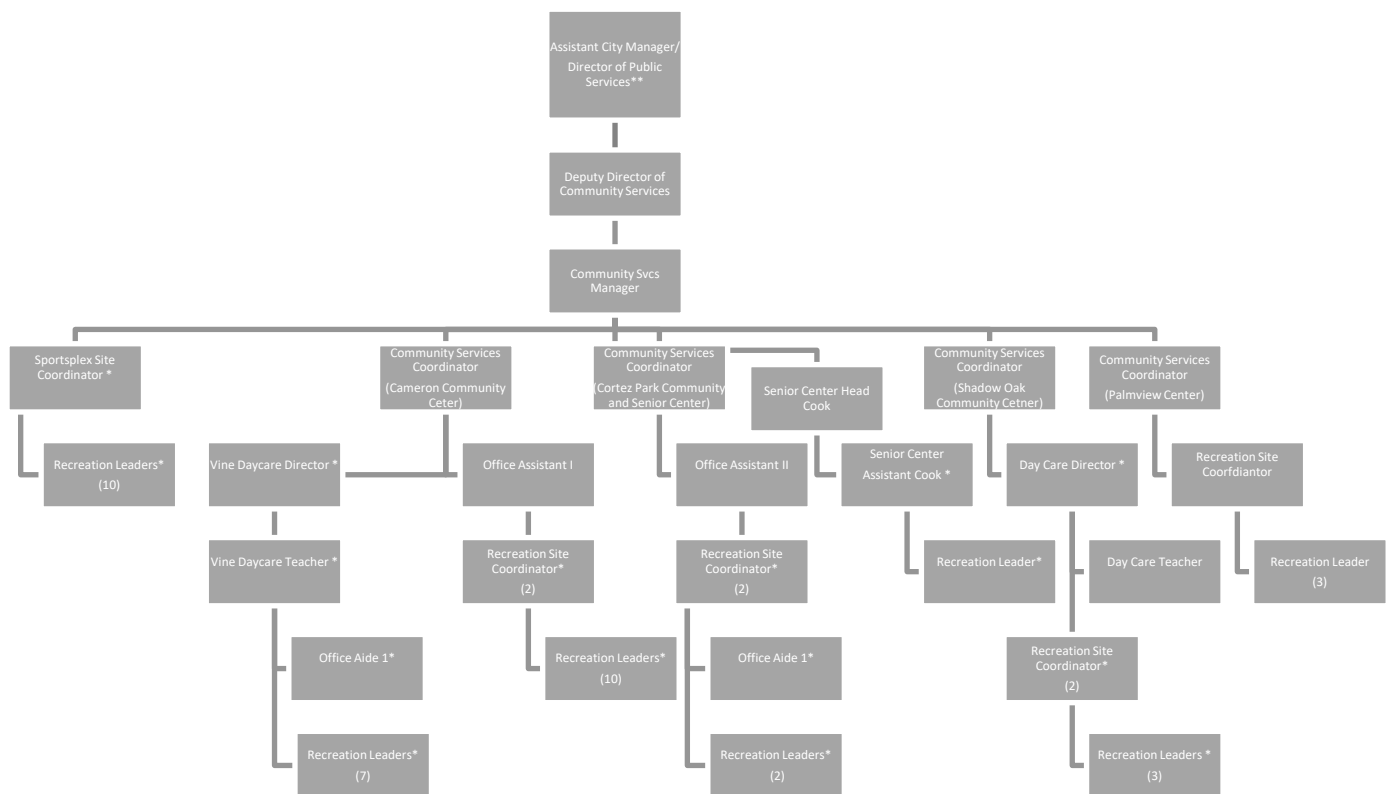
This year’s environmental events are as follows:

- 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	Adopted 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	5	0
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	9	0
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 Admin Total	61	61	61	61	61	0

* Only 4 positions were funded; 1 position remains unfunded.

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

General Fund

Community Services Department

stakeholder engagement is high priority.

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

General Fund

Community Services Department

- Senior Excursion FYTD: \$17,050.00 collected
- 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.

General Fund

Community Services Department

- Developed an after-school drop-in program for youth to receive homework help, STEM classes, 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

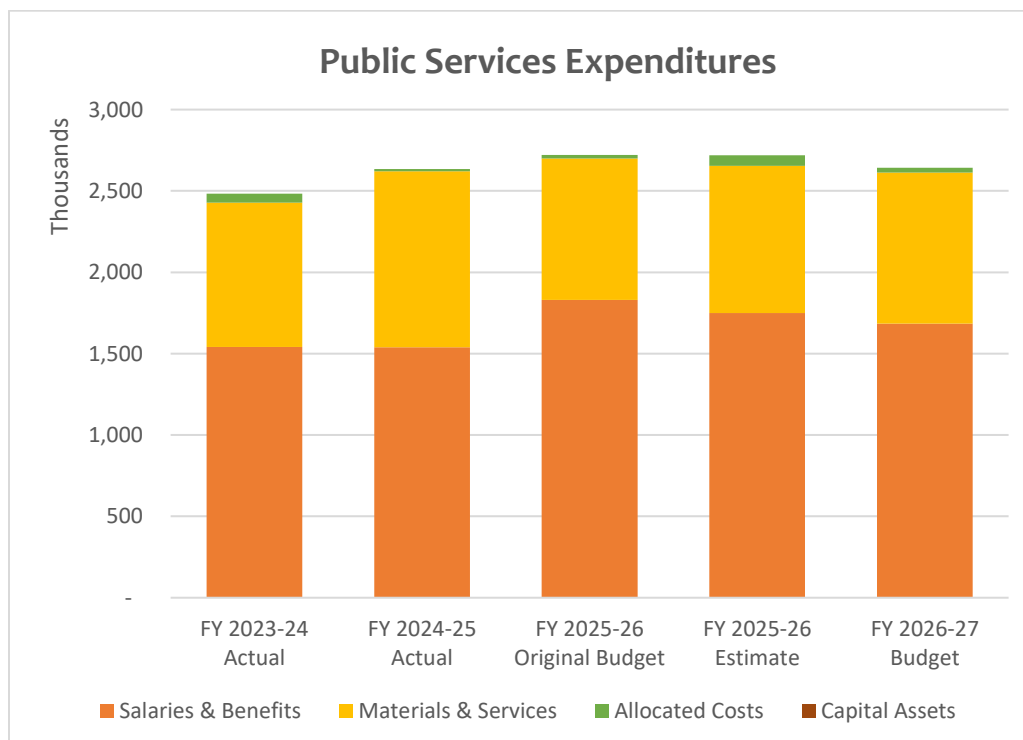
Community Services Department

Expenditures

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26		FY 2026-27 Budget	Increase/ (Decrease)
			Original Budget	FY 2025-26 Estimate		
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 2025-26					
	FY 2023-24 Actual	FY 2024-25 Actual	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)





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General Fund

Police Department

Mission Statement

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

About

The Police Department has a proud history of integrity and service. The Police Department has an authorized full-time workforce of 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.

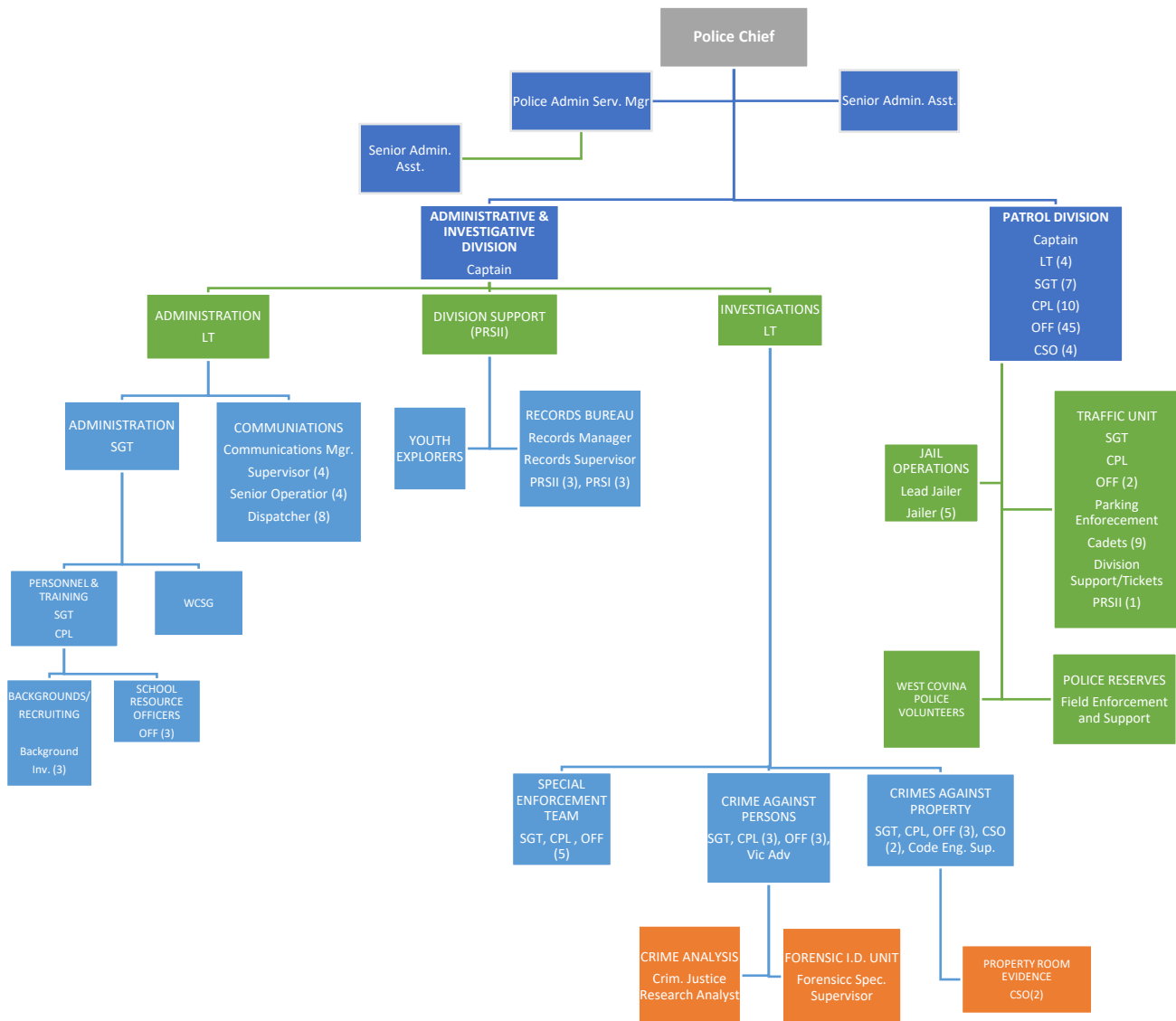
West Covina Service Group (WCSG)

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

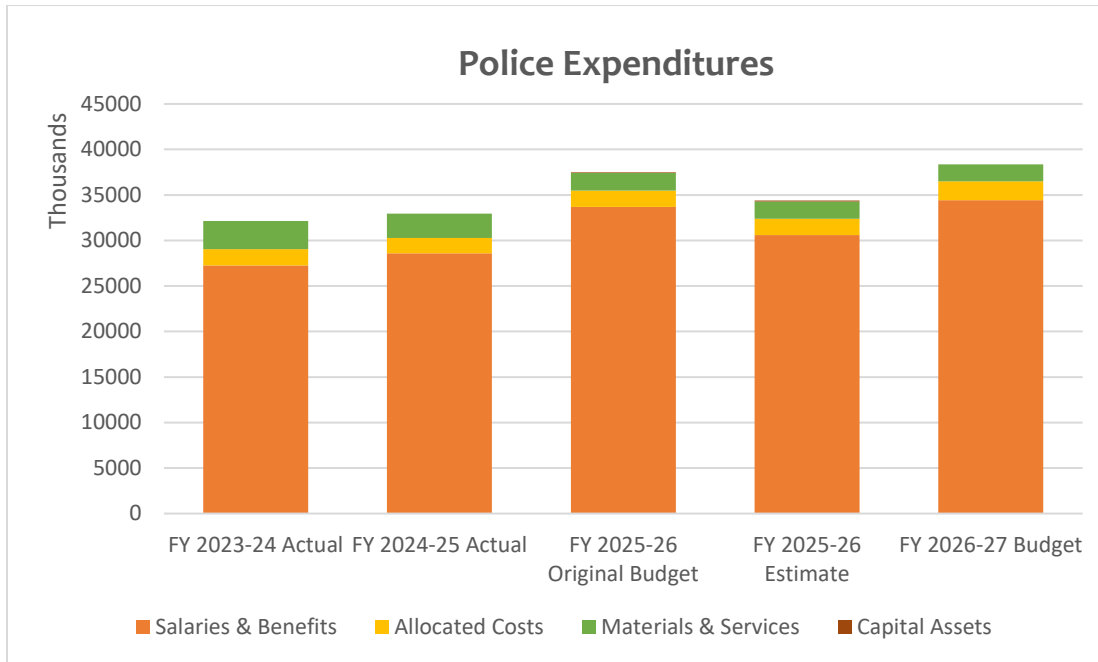
Major Changes

- 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



General Fund

Fire

Mission Statement

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

About

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

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

From January 1, 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:

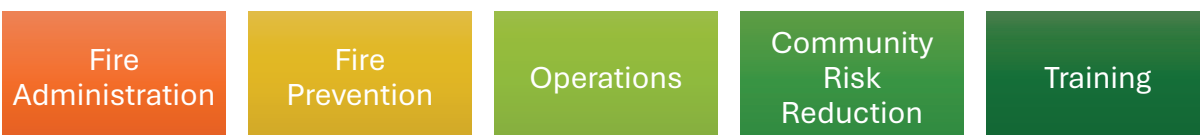
- 6,848 Medical emergencies
- 549 Traffic accidents
- 203 fires
- 316 fire alarms
- 134 hazardous conditions
- 1708 other service calls

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:



General Fund

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.



General Fund

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.

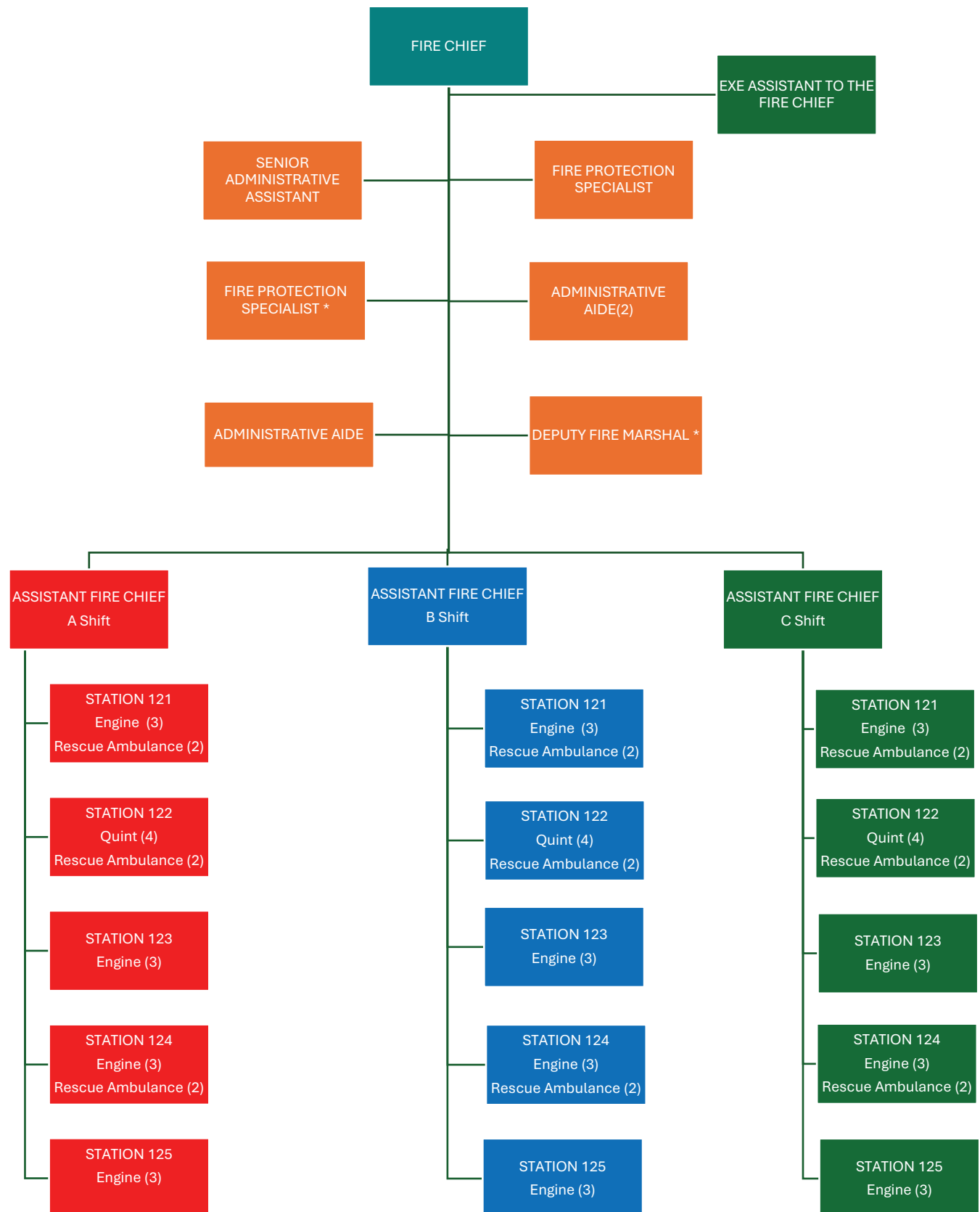
On-going Department Training includes:

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

General Fund

Fire

Organization Chart



General Fund

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.

General Fund

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 provide 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.



General Fund

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.



General Fund

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



General Fund

Fire

Expenditures

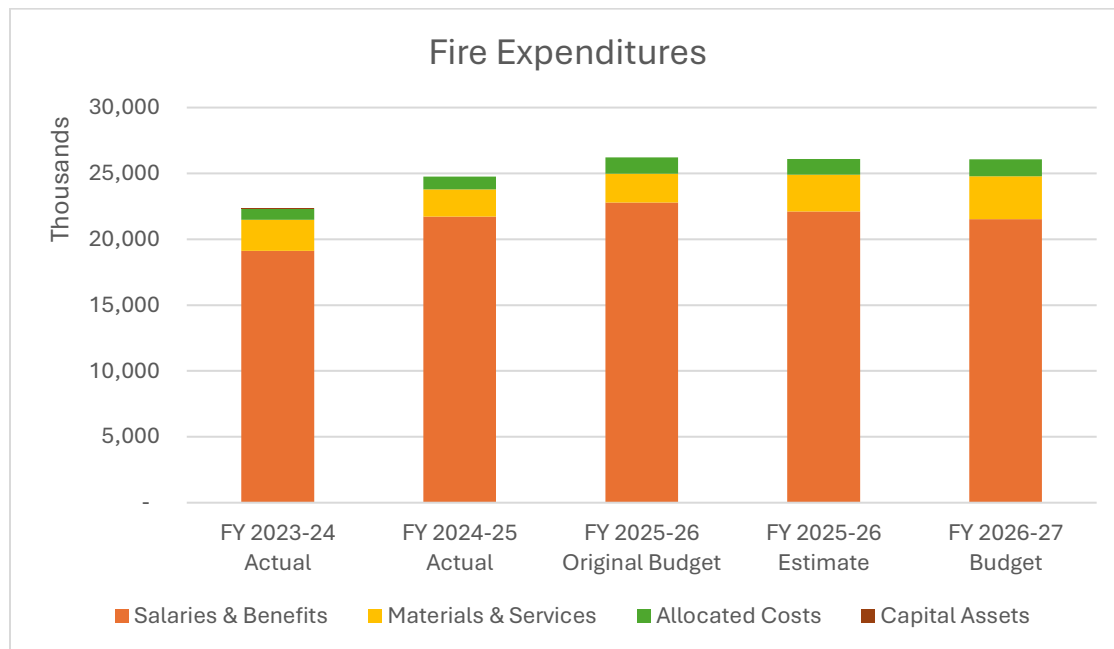
	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	FY 2026-27	Increase/ (Decrease)
	Actual	Actual	Original Budget	Estimate	Budget	
Salaries & Benefits	19,128,097	21,729,194	22,801,436	22,104,310	21,528,455	(1,272,981)
Salaries	8,832,208	8,542,757	9,405,786	9,368,130	10,199,176	793,390
Benefits	6,696,659	7,506,865	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.

General Fund

Fire



Expenditures by Division

	FY 2025-26					
	FY 2023-24 Actual	FY 2024-25 Actual	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 329 full-time personnel and 105 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.

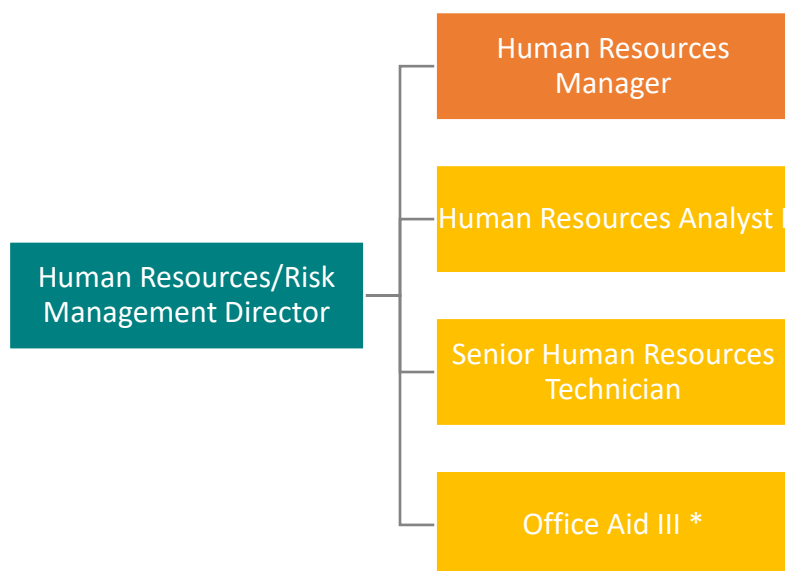
Human Resources Commission

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	243,935	253,745	434,644	343,840	476,963	42,319
Benefits	79,513	88,369	123,679	87,760	122,383	(1,296)
Overtime	86	358	-	1,100	-	-
PERS UAL Payment	-	11,430	46,957	101,270	32,903	(14,054)
Salaries & Benefits Tot	323,534	353,903	605,280	533,970	632,249	26,969
Materials & Services						
Materials & Service	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 & Rep	2,205	3,276	5,000	5,000	3,500	(1,500)
Materials & Services T	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	722,156	808,664	871,100	927,910	1,019,489	148,389

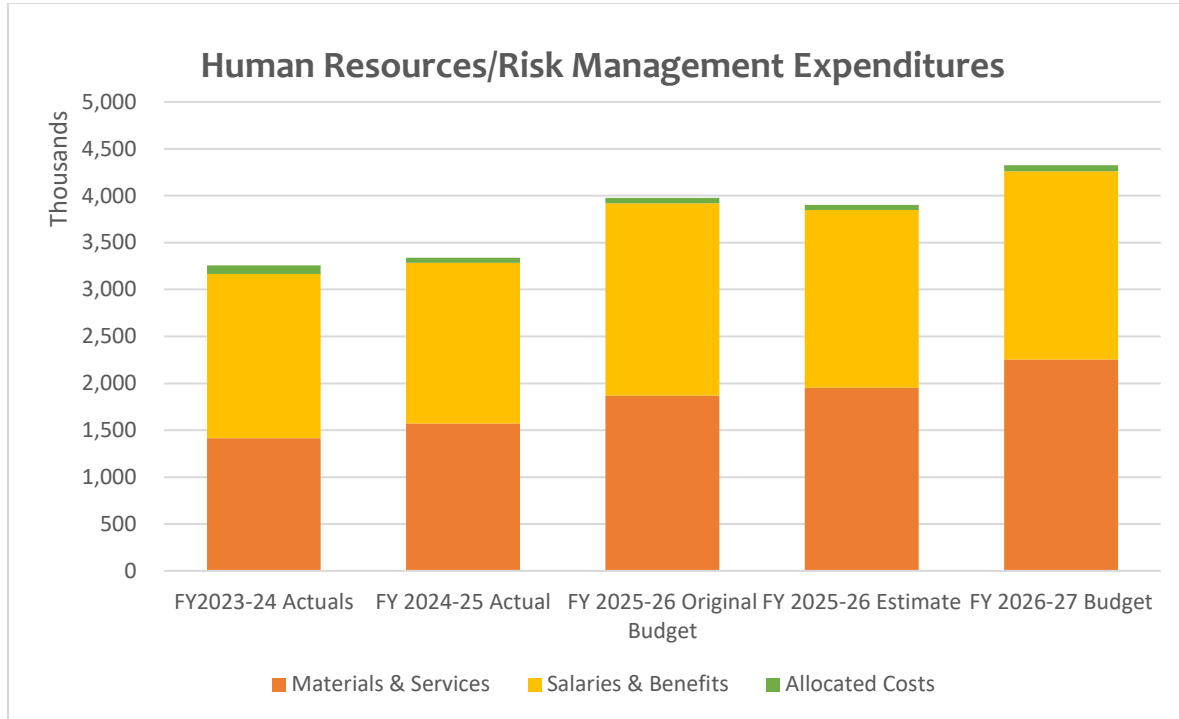
Major Change

- 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





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General Fund

Public Safety Department

Mission Statement

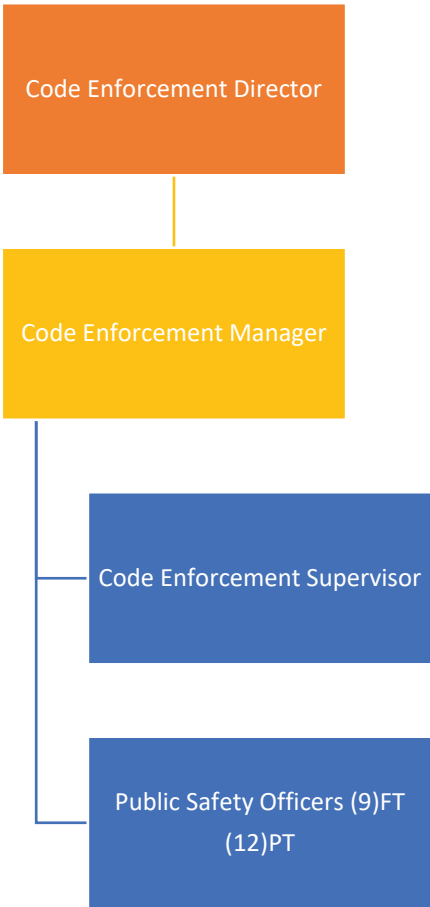
To improve the community by educating residents and business owners on the importance of good property maintenance. This will ensure that the neighborhoods and businesses within the City of West Covina are following the established property maintenance standards, which are designed to enhance property 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

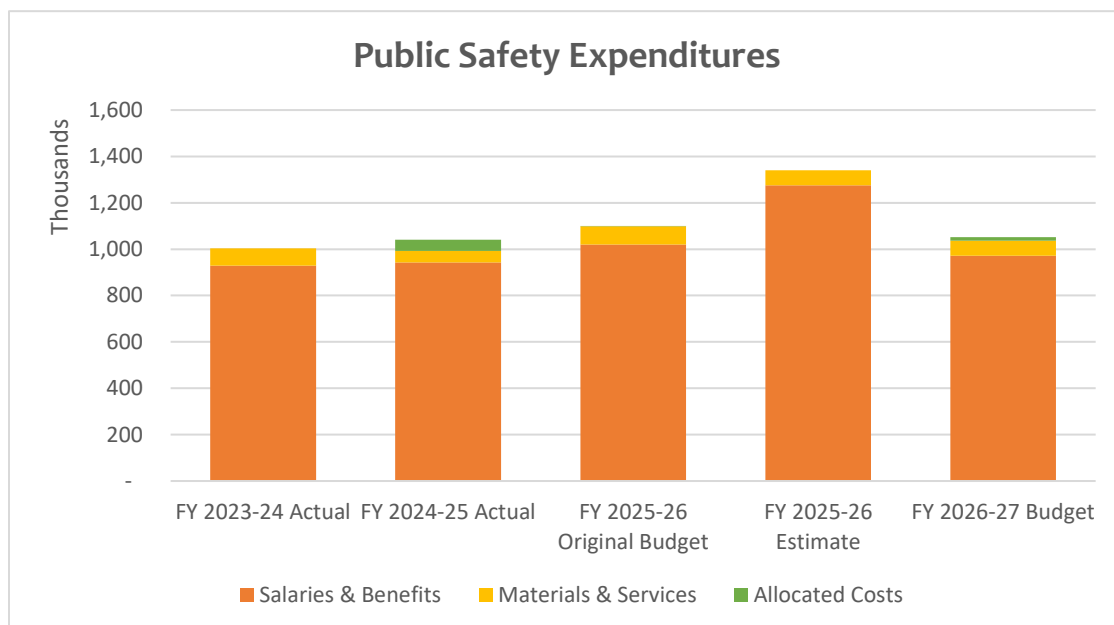
Public Safety Department

Expenditures

			FY 2025-26		FY 2026-27 Budget	Increase/ (Decrease)
	FY 2023-24 Actual	FY 2024-25 Actual	Original Budget	FY 2025-26 Estimate		
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	1,030,121	930,825	915,800	1,239,259	308,434
Materials & Services	37,763	1,000,981	875,800	877,800	1,203,250	327,450
Fuel	36,092	28,364	29,825	35,000	33,009	3,184
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	2,020,645	1,952,633	2,191,930	2,226,572	273,939

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

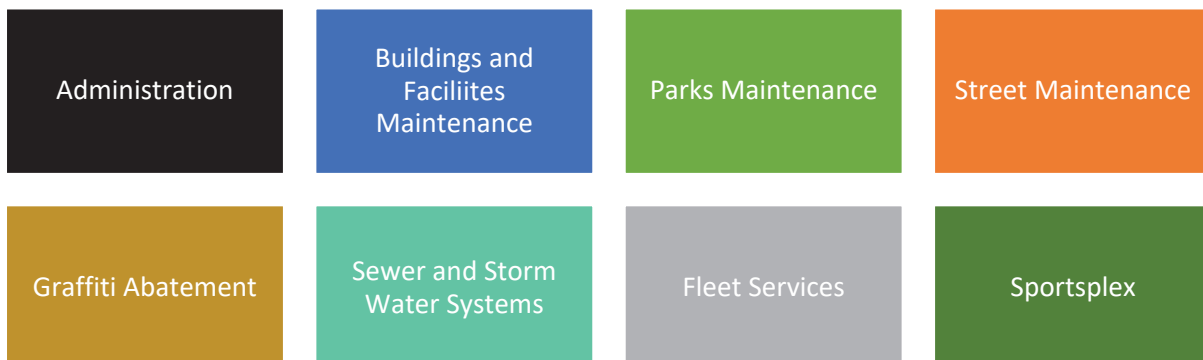
The Public Works Department is defined by its responsiveness, commitment to exceptional customer service, and dedication to building positive community relationships. Department employees take pride in serving as committed public servants who provide essential and critical services to the community.

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

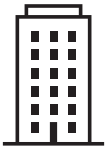
Public Works Department

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.



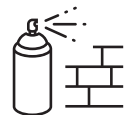
Streets Maintenance



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

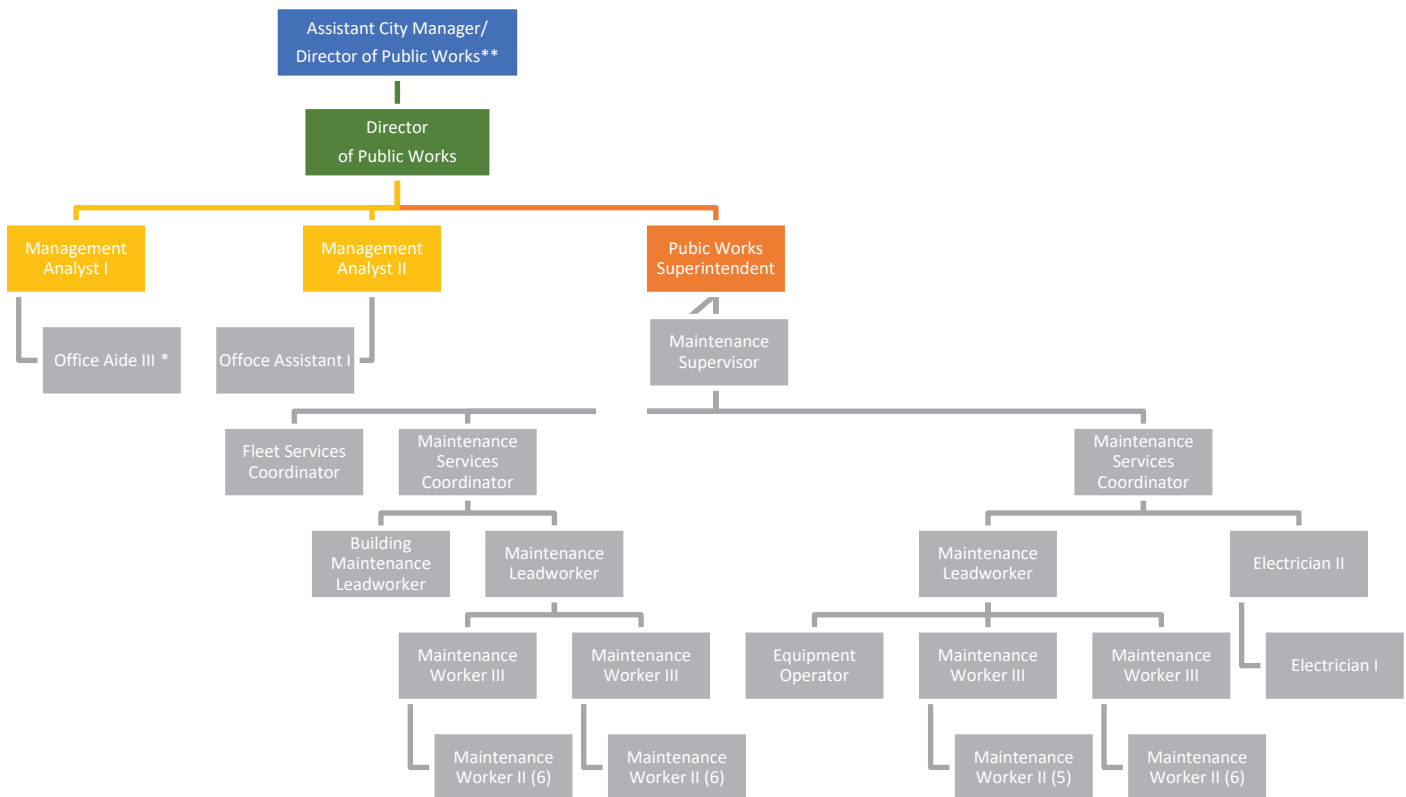
Public Works staff provides opening, closing and buildings and facility maintenance services, preparation for all tournaments and scheduled events at the Sportsplex, performance of lawn care, field marking, landscaping, irrigation maintenance, maintenance of walkways and entrance to facility, high-traffic 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 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
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 SUPERVISOR	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	FY 2025-26	FY 2026-27
		Actual	Estimate	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	FY 2025-26	FY 2026-27
		Actual	Estimate	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 2025-26					
	FY 2023-24 Actual	FY 2024-25 Actual	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

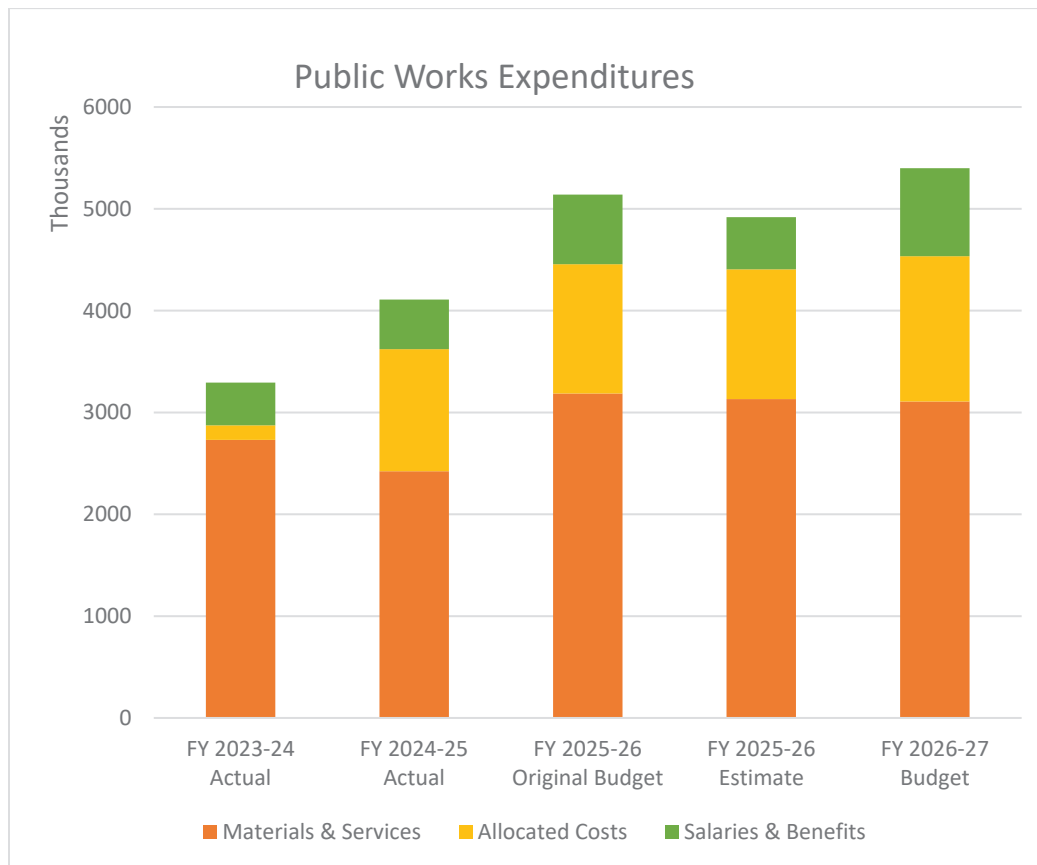
Major Changes

- 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 Total	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



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Capital Improvement Program

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

The CIP should not be confused with the capital improvement budget. The capital improvement budget represents the first year of the CIP that is reviewed and adopted by the City Council. It authorizes specific projects and appropriates specific funding for those projects.

Projects and funding sources listed in the CIP for years other than year one (commonly called "out years") are not authorized until the annual budget for those years is adopted by the City Council. The "out years" serve only as a guide for future planning and are subject to further review and modification in subsequent years. The City Council adopts a five-year CIP to provide a standard by which to:

- Prioritize the increased needs of the City
- Analyze the various funding sources
- Match, as appropriate, the funds to the various needs
- Plan to meet the City's capital needs over an extended period, as funding becomes available.
- Help to eliminate deficiencies, yet accommodate changing priorities while progressing toward a goal



Capital Improvement Selection Process

The CIP has been developed with the combined input from the City Council and City staff. Requests are submitted to a committee of City staff members to review along with justifications, suggested funding source(s) and associated costs including any ongoing operating costs. The projects are categorized as City Wide, Building, General, Parks, Regional, Sewer, Streets, or Traffic.

They are assessed based on the funding availability and the needs and priorities of the City, then presented to the City Council for consideration and approval. Projects not funded in the current fiscal year are put in "out years." Conversely, during the budget year there may be additional CIP projects approved by the City Council that were unforeseen during the budget adoption process.

Special Comments

Although staff has made every attempt to adhere to the definition of a CIP, there are some occasions when projects may be below the \$45,000 limit. While these projects may not be classified by most agencies as "capital projects," they have been included due to their uniqueness. The Government Finance Officers' Association defines a capital asset as "a new or rehabilitated physical asset that is nonrecurring, has a useful life of more than three to five years, and is expensive to purchase."

This Five-Year Capital Improvement Program is presented to the City Council as a working document. The projects and funding sources are subject to change during the budget year to better reflect the priorities of the City Council.

Capital Improvement Program

Summary

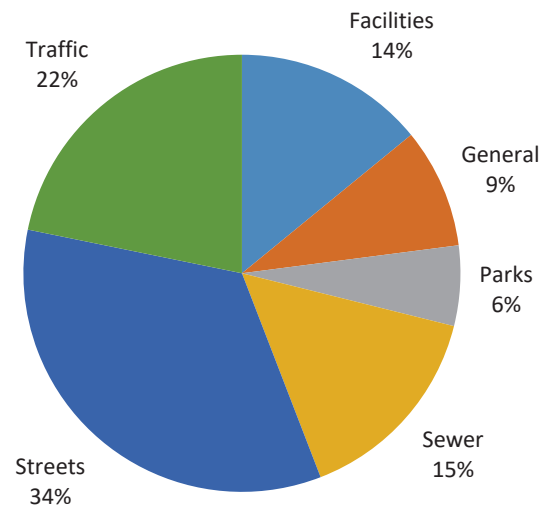
Funded Projects

Category	Prior Years	FYE 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

Funded CIP by Category



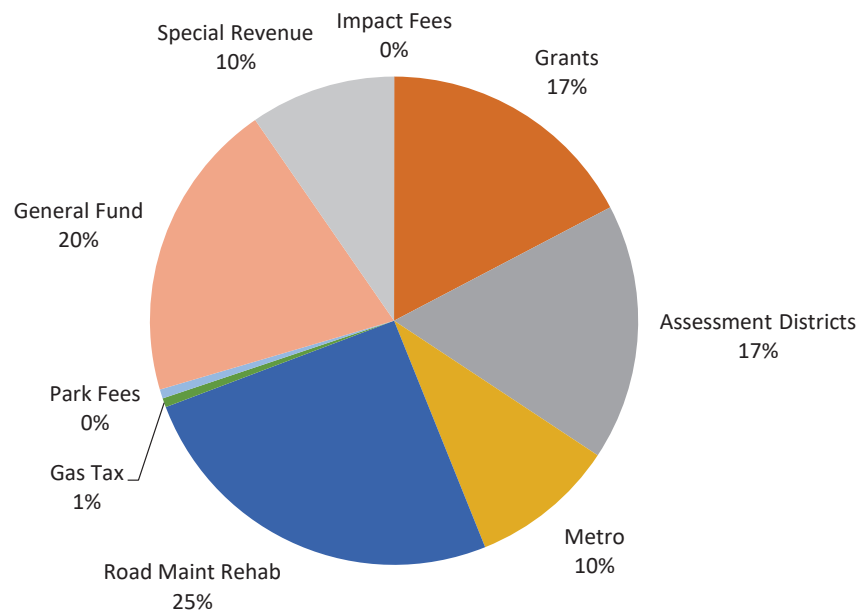
Capital Improvement Program

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

CIP FUNDING BY FUNDING SOURCE



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, Pvm. 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 Improver	-	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
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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
Walmart 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
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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



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Debt Service

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

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

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

Debt Issued by the City Of West Covina – Notes Payable

Successor Agency Note - \$11,578,351

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

Year-ending June 30	Notes Payable Principal
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	2020 Series A	Total
	Principal	Interest	
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	Adopted 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	1,341,441	4,287,222	1,429,802	1,429,802	1,438,100	8,298
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	Adopted 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	Adopted 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	Adopted 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	Adopted 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	Adopted 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	Adopted 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	Adopted 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	Adopted 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	Adopted 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	Adopted 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	Adopted 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	Adopted 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	Adopted 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	Adopted 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	Adopted 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	Adopted 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	Adopted 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	Adopted 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	Adopted 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	Adopted 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	Adopted 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	Adopted 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	Adopted 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	Adopted 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	Adopted 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	Adopted 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	Adopted 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	Adopted 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	Adopted 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	Adopted 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	Adopted 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	Adopted 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	Adopted 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	Adopted 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	Adopted 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	Adopted 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	Adopted 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 180 - Future Street Improvements

	FY 2023-24 Actuals	FY 2024-25 Actuals	Original Budget FY2025-26	Estimated FY2025-26	Adopted 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 179 - ARPA Local Fiscal Recovery Funds

	FY 2023-24 Actuals	FY 2024-25 Actuals	Original Budget FY2025- 26	Estimated FY2025-26	Adopted 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 181 - Maintenance District #1

	FY 2023-24 Actuals	FY 2024-25 Actuals	Original Budget FY2025-26	Estimated FY2025-26	Adopted 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	Adopted 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	Adopted 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 (*Poliophtila 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	Adopted 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	Adopted 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	Adopted 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	Adopted 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	Adopted 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	Adopted 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 10 years at 2% interest. The Auto Plaza makes payments of \$29,313.20, on the loans, on January 1 and July 1 of each year. The first two payments of the loan were made, so the outstanding loan amount is \$483,965.37. The City Loan accrues interest at the rate of two percent (2%) simple interest per annum from the date of disbursement. Below are the remaining payments due:

Fund 191 - General Plan Update

	FY 2023-24 Actuals	FY 2024-25 Actuals	Original Budget FY2025-26	Estimated FY2025-26	Adopted 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	Adopted 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	Adopted 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	Adopted 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	Adopted 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 is used to account for activity of the West Covina Community Services Foundation, a 501(c)(3) non-profit organization, that is used to fund special events and other special projects.

FY2026-2027 Expenditures

Funding for various special events including State of the City; 4th of July; and Summer Concerts are proposed to be funded in order to provide the highest level of service and improve community image.

Fund 224 - Measure R

	FY 2023-24 Actuals	FY 2024-25 Actuals	Original Budget FY2025-26	Estimated FY2025-26	Adopted 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	Adopted 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	Adopted 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	Adopted 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	Adopted 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	Adopted 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	Adopted 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	Adopted 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	Adopted 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 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Estimate	FY 2026-27 Adopted	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	Adopted 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	Adopted 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	Adopted 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	Adopted 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	Adopted 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	Adopted 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	Adopted 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	Adopted 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 Administration 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	Adopted 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.



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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. Eight Recreation Leader positions and two Community Services Coordinator positions are currently unfunded; however, part-time hours may be utilized to support operational needs, provided expenditures do not exceed the approved budget.

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 FY 2025-26	Estimated FY 2025-26	Adopted Budget FY2026-27
Full-time					
Sworn	172	172	182	182	180
Non-Sworn	143	143	144	145	149
Full-time Total	315	315	326	327	329
Part-time					
Non-Sworn	0	0	0	0	1
Part-time	31	32	35	36	34
Limited-Service PT	60	60	60	60	70
Part-time Total	91	92	95	96	105
Grand Total	406	407	421	423	434



Schedule of Positions

	Admin	City Clerk	Community Developme	Community Services	Finance	Fire	Human Resources	Police	Public Safety	Public Works	Total
Sworn						70		110			180
Non-Sworn	6	3	9	9	16	5	4	46	12	40	150
Part-time		1	3	1	2	1	1	12	12	1	34
Limited-Service PT				61				9			70
Total	6	4	12	71	18	76	5	177	24	41	434



Schedule of Positions

	FY 2023-24 Actual	FY 2024-25 Actual	Original Budget FY 2025-26	Estimated FY 2025-26	Adopted Budget FY2026-27
Administration					
Full-time					
ASSISTANT CITY MANAGER	2	1	2	2	2
ASSISTANT TO THE CITY MANAGER	0	1	1	1	1
CITY MANAGER	1	1	1	1	1
EXEC ASSISTANT TO CITY MANAGER	1	1	1	1	1
SR ADMINISTRATIVE ASSISTANT	1	1	1	1	1
Full-time Total	5	5	6	6	6
Administration Total	5	5	6	6	6
City Clerk					
Full-time					
ASSISTANT CITY CLERK	1	1	1	1	1
DEPUTY CITY CLERK	1	1	1	2	2
Full-time Total	2	2	2	3	3
Part-time					
OFFICE ASSISTANT I	1	1	1	1	1
Part-time Total	1	1	1	1	1
City Clerk Total	3	3	3	4	4
Community Development					
Full-time					
ADMINISTRATIVE ASSISTANT I	1	1	1	1	1
ADMINISTRATIVE ASSISTANT II	1	1	1	1	1
ECON DEV PROJECT COORDINATOR	2	2	1	1	1
ECON DEV/HOUSING MANAGER	1	1	1	1	1
PLANNING ASSISTANT	1	1	1	1	1
PLANNING ASSOCIATE	1	1	1	1	1
PROJECT MANAGER	1	1	1	1	1
SR ADMINISTRATIVE ASSISTANT	1	1	1	1	1
COMM DEVELOPMENT DIRECTOR	0	0	0	0	1
DEPUTY COMM DEVELOP DIRECTOR	1	1	1	1	0
Full-time Total	10	10	9	9	9
Part-time					
INTERN	1	1	1	2	1
OFFICE AIDE III	1	1	1	1	1
PLANNING AIDE	1	1	1	1	1
Part-time Total	3	3	3	4	3
Community Development Total	13	13	12	13	12

Schedule of Positions

	FY 2023-24 Actual	FY 2024-25 Actual	Original Budget FY 2025-26	Estimated FY 2025-26	Adopted Budget FY2026-27
Community Services					
Full-time					
ADMINISTRATIVE ASSISTANT I	1	1	1	1	1
COMMUNITY SERVICES COORDINATOR*	5	5	5	5	5
DEPUTY COMM SVS DIRECTOR	1	1	1	1	1
HEAD COOK	1	1	1	1	1
RECREATION SERVICES SUPERVISOR	1	1	1	1	0
COMMUNITY SERVICES MANAGER	0	0	0	0	1
Full-time Total	9	9	9	9	9
Part-time					
ASSISTANT COOK	1	1	1	1	1
DAY CARE DIRECTOR	3	3	3	3	3
DAY CARE TEACHER	3	3	3	3	3
OFFICE AIDE I	1	1	1	1	1
RECREATION LEADER*	35	35	35	35	43
RECREATION SITE COORDINATOR*	9	9	9	9	11
Part-time Total	52	52	52	52	62
Community Services Total	61	61	61	61	71
Finance					
Full-time					
ACCOUNTANT I	0	0	0	1	1
ACCOUNTING TECHNICIAN II	2	2	2	2	2
ACCOUNTANT II	2	2	2	1	1
ACCOUNTING MANAGER	0	0	1	1	1
ASSISTANT FINANCE DIRECTOR	1	1	1	1	1
COMPUTER SERVICES TECHNICIAN	1	1	1	1	1
FINANCE DIRECTOR	1	1	1	1	1
GIS ANALYST	1	1	1	1	1
INFORMATION TECH ANALYST I	1	1	1	1	1
PAYROLL SPECIALIST	2	2	2	0	0
PURCHASING MANAGER	1	1	1	1	1
SENIOR ACCOUNTANT	1	1	0	0	0
SR ADMINISTRATIVE ASSISTANT	1	1	1	1	1
PAYROLL ANALYST	0	0	0	1	1
PAYROLL SPECIALIST II	0	0	0	1	1
MEDIA PRODUCTION SPECIALIST	0	0	0	0	1
INFORMATION TECH MANAGER	1	1	1	1	1
Full-time Total	15	15	15	15	16
Part-time					
CABLE PRODUCTION ASSISTANT	1	1	1	1	0
INTERN	1	1	1	1	1
USER SUPPORT SPECIALIST	1	1	1	1	1
Part-time Total	3	3	3	3	2
Finance Total	18	18	18	18	18



Schedule of Positions

	FY 2023-24 Actual	FY 2024-25 Actual	Original Budget FY 2025-26	Estimated FY 2025-26	Adopted Budget FY2026-27
Fire					
Full-time					
ADMINISTRATIVE AIDE	2	2	2	2	2
ASSISTANT FIRE CHIEF	3	3	3	3	3
FIRE CAPTAIN	15	15	15	15	15
FIRE CHIEF	1	1	1	1	1
FIRE ENGINEER	15	15	15	15	15
FIRE PROTECTION SPECIALIST	1	1	1	1	1
FIREFIGHTER	9	9	9	9	7
FIREFIGHTER/PARAMEDIC	27	27	27	27	29
MANAGEMENT ANALYST I	1	1	0	0	0
SR ADMINISTRATIVE ASSISTANT	1	1	1	0	0
DEPUTY FIRE MARSHAL	0	0	1	1	0
EXE ASSISTANT TO THE FIRE CHIEF	0	0	0	1	1
Full-time Total	75	75	75	75	74
Part-time					
FIRE PROTECTION SPECIALIST	2	2	1	1	1
DEPUTY FIRE MARSHAL	0	0	0	0	1
Part-time Total	2	2	1	1	2
Fire Total	77	77	76	76	76
Human Resources					
Full-time					
HUMAN RESOURCES DIRECTOR	0	0	1	1	1
HUMAN RESOURCES MANAGER	1	1	1	1	1
HUMAN RESOURCES ANALYST I	1	1	1	1	1
SR HUMAN RESOURCES TECHNICIAN	1	1	1	1	1
HUMAN RESOURCES TECHNICIAN	0	1	0	0	0
Full-time Total	3	4	4	4	4
Part-time					
OFFICE AIDE III	1	1	0	1	1
Part-time Total	1	1	0	1	1
Human Resources Total	4	5	4	5	5

Schedule of Positions

	FY 2023-24 Actual	FY 2024-25 Actual	Original Budget FY 2025-26	Estimated FY 2025-26	Adopted Budget FY2026-27
Police					
Full-time					
CODE ENFORCEMENT SUPERVISOR	1	1	1	1	1
COMMUNICATIONS MANAGER	1	1	1	1	1
COMMUNICATIONS SUPERVISOR	4	4	4	4	4
COMMUNITY SERVICES OFFICER	8	8	8	8	8
CRIMINAL JUSTICE RES ANALYST I	1	1	1	1	1
FORENSIC SPECIALIST SUPERVISOR	1	1	1	1	1
JAILER	6	6	6	6	6
LEAD JAILER	1	1	1	0	0
POLICE CAPTAIN	2	2	2	2	2
POLICE CHIEF	1	1	1	1	1
POLICE CORPORAL	17	17	17	17	17
POLICE LIEUTENANT	6	6	6	6	6
POLICE OFFICER	58	58	63	63	61
POLICE OFFICER RECRUIT	5	5	10	10	10
POLICE RECORDS MANAGER	1	1	1	1	1
POLICE RECORDS SPECIALIST I	5	5	5	3	3
POLICE RECORDS SPECIALIST II	2	2	2	4	4
POLICE RECORDS SUPERVISOR	1	1	1	1	1
POLICE SERGEANT	13	13	13	13	13
PUBLIC SAFETY DISPATCHER	8	8	8	8	6
SR ADMINISTRATIVE ASSISTANT	1	1	1	1	1
SR COMMUNICATIONS OPERATOR	4	4	4	4	4
VICTIM ADVOCATE	1	1	1	1	1
POLICE EXECUTIVE ADMINISTRATOR	0	0	0	1	1
POLICE JAIL SUPERVISOR	0	0	0	1	1
SENIOR ADMINISTRATIVE ASSISTANT	1	1	1	0	0
POLICE ADMIN SERVICES MANAGER	1	1	1	0	0
EXEC ASSISTANT TO THE POLICE CHIEF	0	0	0	1	1
Full-time Total	150	150	160	160	156
Part-time					
OFFICE AIDE III	2	2	2	2	2
PD RESERVE COMMANDER	1	1	1	1	1
PD RESERVE OFFICER - LEVEL 1	1	1	1	1	2
PD RESERVE OFFICER - LEVEL 3	1	1	1	1	1
PD RESERVE SERGEANT - LEVEL 1	1	1	1	0	0
POLICE BACKGROUND INVESTIGATOR	3	3	3	3	3
POLICE CADET	9	9	9	9	9
PD RESERVE OFFICER - LEVEL II	1	1	1	2	2
PD RESERVE LIEUTENANT - LEVEL 1	0	0	0	0	1
Part-time Total	19	19	19	19	21
Police Total	169	169	179	179	177



Schedule of Positions

	FY 2023-24 Actual	FY 2024-25 Actual	Original Budget FY 2025-26	Estimated FY 2025-26	Adopted Budget FY2026-27
Public Safety					
Full-time					
CODE ENFORCEMENT DIRECTOR	1	1	1	1	1
CODE ENFORCEMENT MANAGER	0	0	1	1	1
CODE ENFORCEMENT SUPERVISOR	1	0	0	0	1
CODE ENFORCEMENT OFFICER	4	4	4	4	9
Full-time Total	6	5	6	6	12
Part-time					
CODE ENFORCEMENT OFFICER	6	7	12	12	12
Part-time Total	6	7	12	12	12
Public Safety Total	12	12	18	18	24
Public Works					
Full-time					
ADMINISTRATIVE ASSISTANT II	1	1	1	1	0
BUILDING MAINT LEAD WORKER	1	1	1	1	1
ELECTRICIAN I	1	1	1	1	1
ELECTRICIAN II	1	1	1	1	1
EQUIPMENT OPERATOR	1	1	1	1	1
FLEET SERVICES COORDINATOR	0	1	1	0	1
MAINTENANCE LEAD WORKER	2	2	2	2	2
MAINTENANCE SVCS COORDINATOR	3	2	2	3	1
MAINTENANCE WORKER II	22	22	22	22	23
MAINTENANCE WORKER III	4	4	4	4	4
MANAGEMENT ANALYST I	1	1	1	1	1
OFFICE ASSISTANT I	0	0	0	0	1
PUBLIC WORKS SUPERINTENDENT	1	1	1	1	1
STREET MAINTENANCE SUPERVISOR	0	1	1	1	0
PUBLIC WORKS DIRECTOR	0	0	0	0	1
PUBLIC WORKS DEPUTY DIRECTOR	1	1	1	1	0
SENIOR MAINTENANCE SUPERVISOR	1	0	0	0	0
MANAGEMENT ANALYST II	0	0	0	0	1
Full-time Total	40	40	40	40	40
Part-time					
MAINTENANCE ASSISTANT	1	1	1	1	0
OFFICE AIDE I	3	3	3	0	0
OFFICE AIDE III	0	0	0	2	1
Part-time Total	4	4	4	3	1
Public Works Total	44	44	44	43	41
Grand Total	406	407	421	423	434

*COMMUNITY SERVICES COORDINATOR- Only 4 positions were funded; 1 position remains unfunded.

*RECREATION LEADER- Only 35 positions were funded; 8 position remains unfunded.

*COMMUNITY SERVICES COORDINATOR - Only 9 positions were funded; 2 position remains unfunded.





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Glossary of Terms

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Glossary of Terms

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

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

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

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

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

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

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

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

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

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

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

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



Glossary of Terms

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

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

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

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

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

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

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

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

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

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

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



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Glossary of Acronyms

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



Glossary of Acronyms

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



Long-Range Financial Forecast

FISCAL YEARS ENDING 2027 TO 2031



City of West Covina

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Overview

The purpose of this forecast is to provide long-term context for annual decisions that will be made with the Fiscal Year Ending (FYE) 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.

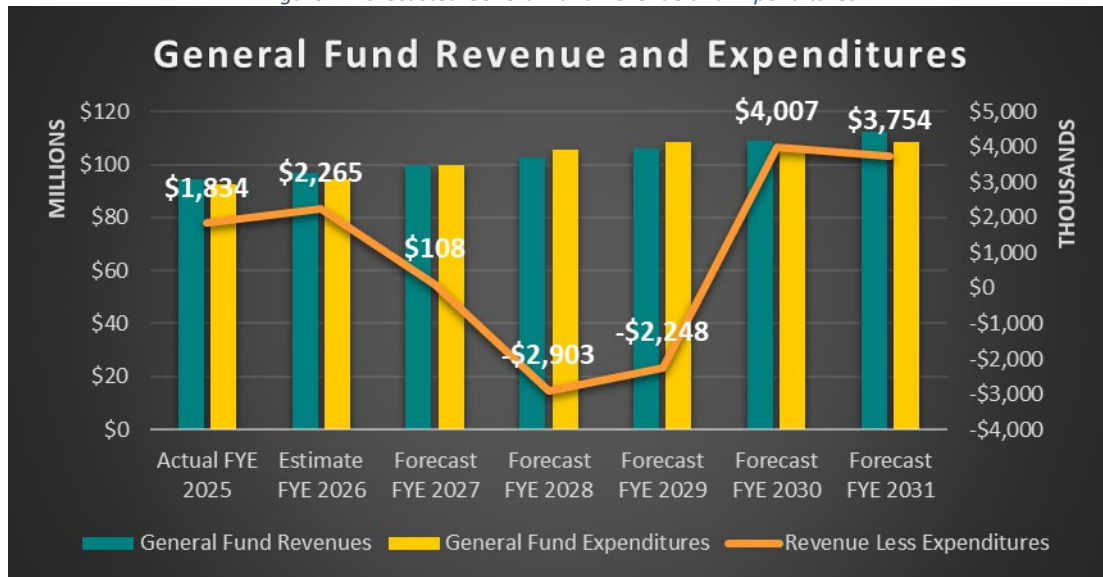
Table 2. Forecasted Expenditure Growth Assumptions

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

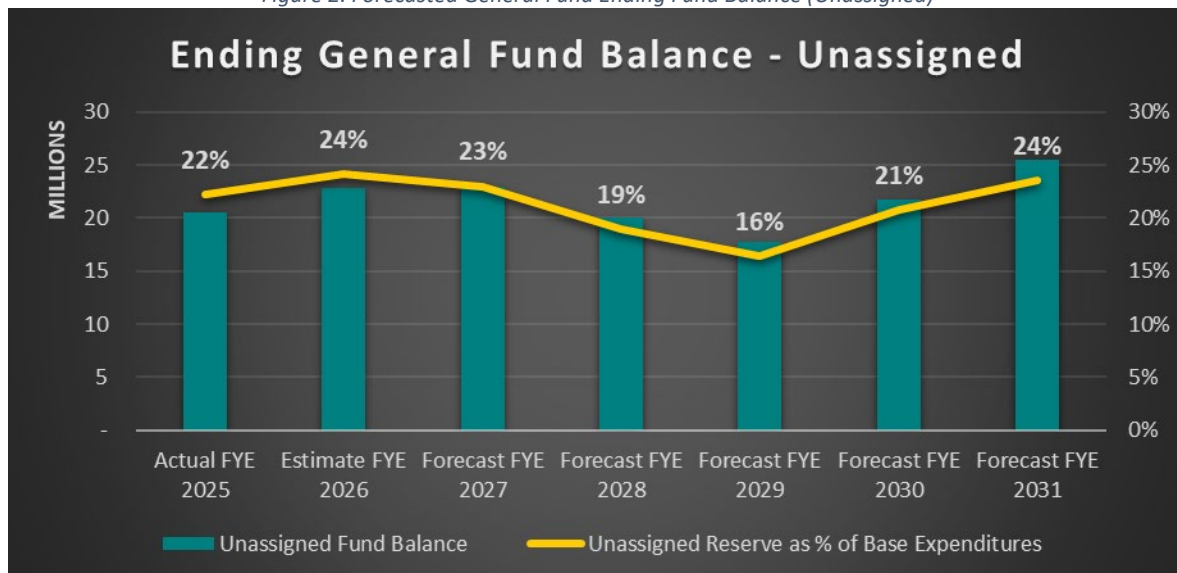
Based on the revenue and expenditure assumptions, the General Fund is anticipated to have surplus, revenue over expenditures, in FYE 2026 through FYE 2027 and FYE 2030 and FYE 2031. FYE 2028 and FYE 2029 is projected to have a deficit of approximately \$2.9 and \$2.2 million respectively.

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.

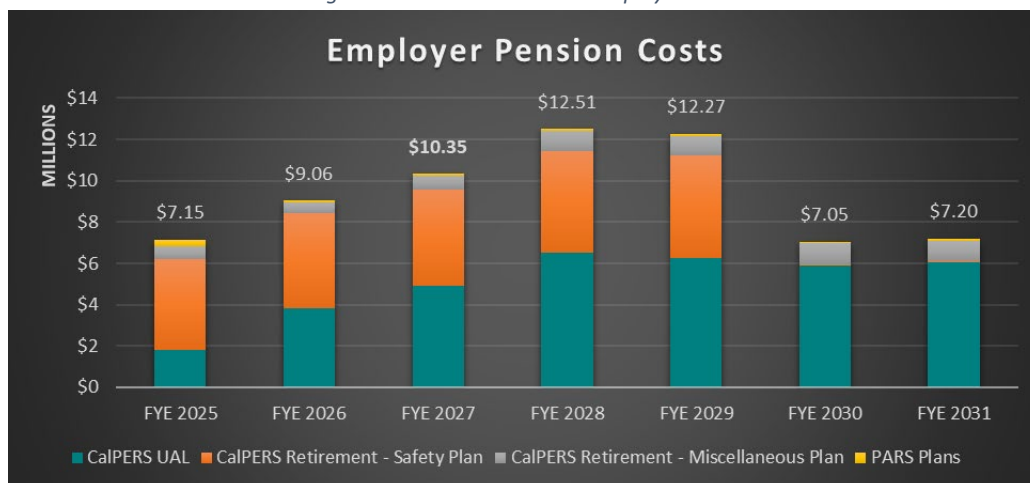
The total plan contributions are determined through CalPERS' annual actuarial valuation process. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability (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

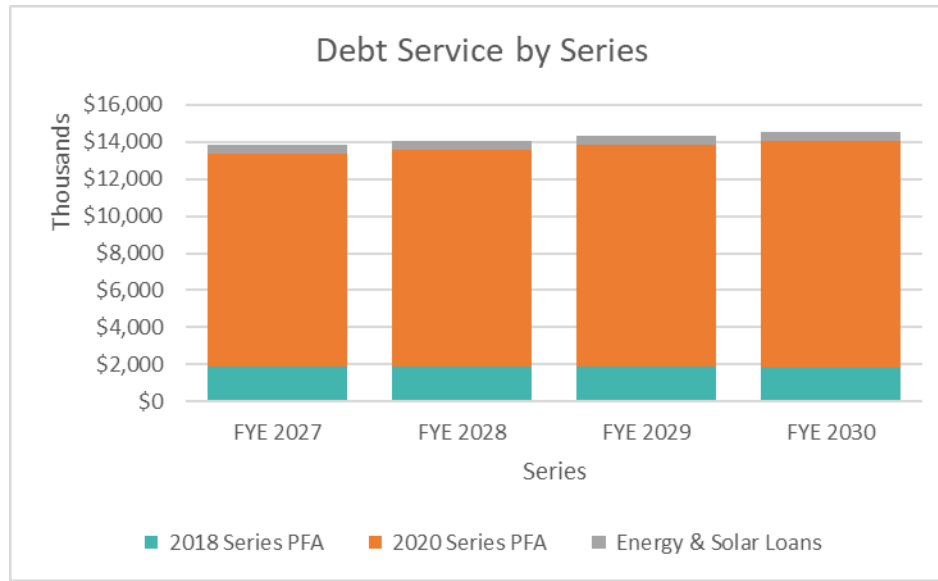
In May 2021, the City entered into two lease-purchase agreements for the acquisition and installation of certain energy conservation equipment and improvements (solar) and installation of certain energy conservation equipment including lighting and HVAC (non-solar) with an aggregate principal borrowing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

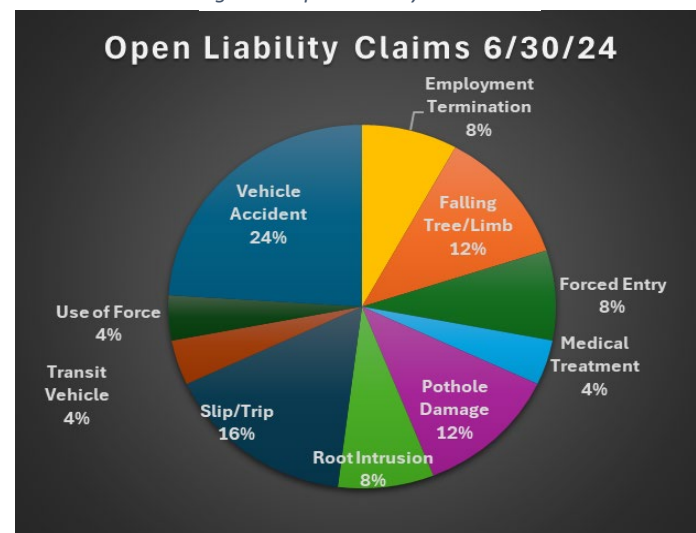
The decrease in outstanding workers compensation losses is mainly due to a decrease in case reserves of \$0.1 million.

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

